



PUBLIC ACTS OF THE SIXTY-FIRST CONGRESS

OF THE

UNITED STATES

Passed at the first session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the fifteenth day of March, 1909, and was adjourned without day on Thursday, the fifth day of August, 1909.

WILLIAM HOWARD TAFT, President; JAMES SCHOOLCRAFT SHERMAN, Vice-President; WILLIAM PIERCE FRYE, President of the Senate *pro tempore*; JOSEPH GURNEY CANNON, Speaker of the House of Representatives.

CHAP. 1.—An Act Making appropriations for expenses of the Thirteenth Decennial Census, and for other purposes.

June 29, 1909.
[H. R. 10933.]

[Public, No. 1.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for salaries and necessary expenses for preparing for, taking, compiling, and publishing the Thirteenth Census of the United States, rent of office quarters, for carrying on during the decennial census period all other census work authorized and directed by law, including purchase, rental, construction, repair, and exchange of mechanical appliances, to continue available until June thirtieth, nineteen hundred and twelve, ten million dollars.

Thirteenth Census.
Appropriation for expenses of.

Infra.

Available until
June 30, 1912.

The Director of the Census is authorized to designate three commissioners, with the status of special agents, as provided by the permanent census Act, to represent the United States in the International Commission for the Revision of the Classification of Diseases and Causes of Death, called by the Government of France to meet at Paris in July, nineteen hundred and nine, one of whom shall be chosen from the Census Office, one from the medical profession, and one from the organized registration officials of the United States. For the compensation and traveling expenses of said commissioners not exceeding two thousand five hundred dollars of the foregoing appropriation may be expended.

Classification of diseases and causes of death.

Commissioners to International Commission authorized.

Pay etc.

Approved, June 29, 1909.

CHAP. 2.—An Act To provide for the Thirteenth and subsequent decennial censuses.

July 2, 1909.
[H. R. 1033.]

[Public, No. 2.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a census of the population, agriculture, manufactures, and mines and quarries of the United States shall be taken by the Director of the Census in the year nineteen hundred and ten and every ten years thereafter. The census herein provided for shall include each State and Territory on the mainland of the United States, the District of Columbia, and Alaska, Hawaii, and Porto Rico.

Thirteenth Census.
Provisions for taking.

Territorial extent.

Decennial census period established.

SEC. 2. That the period of three years beginning the first day of July next preceding the census provided for in section one of this Act shall be known as the decennial census period, and the reports upon the inquiries provided for in said section shall be completed and published within such period.

Census Office. Additional executive force.

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SEC. 3. That after June thirtieth, nineteen hundred and nine, and during the decennial census period only, there may be employed in the Census Office, in addition to the force provided for by the Act of March sixth, nineteen hundred and two, entitled "An Act to provide for a permanent Census Office," an Assistant Director, who shall be an experienced practical statistician; a geographer, a chief statistician, who shall be a person of known and tried experience in statistical work, an appointment clerk, a private secretary to the Director, two stenographers, and eight expert chiefs of division. These officers, with the exception of the Assistant Director, shall be appointed without examination by the Secretary of Commerce and Labor upon the recommendation of the Director of the Census. The Assistant Director shall be appointed by the President, by and with the advice and consent of the Senate.

Appointment.

Assistant Director.

Duties of officers. Assistant Director.

Chief clerk.

Appointment clerk.

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Disbursing clerk. Additional bond.

SEC. 4. That the Assistant Director shall perform such duties as may be prescribed by the Director of the Census. In the absence of the Director the Assistant Director shall serve as Director, and in the absence of the Director and Assistant Director the chief clerk shall serve as Director.

The appointment clerk shall perform the appointment duties assigned to the disbursing clerk in section four of the Act entitled "An Act to provide for a permanent Census Office," approved March sixth, nineteen hundred and two. The disbursing clerk of the Census Office shall, at the beginning of the decennial census period, give additional bond to the Secretary of the Treasury in the sum of one hundred thousand dollars, surety to be approved by the Solicitor of the Treasury, which bond shall be conditioned that the said officer shall render, quarter yearly, a true and faithful account to the proper accounting officers of the Treasury of all moneys and properties which shall be received by him by virtue of his office during the said decennial census period. Such bond shall be filed in the office of the Secretary of the Treasury, to be by him put in suit upon any breach of the conditions thereof.

Pay during decennial period. Director, etc.

SEC. 5. That during the decennial census period the annual compensation of the officials of the Census Office shall be as follows: The Director of the Census, seven thousand dollars; the private secretary to the Director, two thousand two hundred and fifty dollars; the Assistant Director, five thousand dollars; the chief statisticians, three thousand dollars each; the chief clerk, two thousand five hundred dollars; the disbursing clerk, two thousand eight hundred and seventy-five dollars; the appointment clerk, two thousand five hundred dollars; the geographer, two thousand five hundred dollars; the chiefs of division, two thousand dollars each; and the stenographers provided for in section three of this Act, one thousand eight hundred dollars each.

Additional employees.

SEC. 6. That in addition to the force hereinbefore provided for and to that already authorized by law there may be employed in the Census Office during the decennial census period, and no longer, as many clerks of classes four, three, two, and one; as many clerks, copyists, computers, and skilled laborers, with salaries at the rate of not less than six hundred dollars nor more than one thousand dollars per annum, and as many messengers, assistant messengers, messenger boys, watchmen, unskilled laborers, and charwomen, as may be found necessary for the proper and prompt performance of the duties herein required, these additional clerks and employees to be appointed by the Director of the Census: *Provided*, That the total

Appointment. *Provisos.* Limitation.

number of such additional clerks of classes two, three, and four shall at no time exceed one hundred: *And provided further*, That employees engaged in the compilation or tabulation of statistics by the use of mechanical devices may be compensated on a piece-price basis to be fixed by the Director.

SEC. 7. That the additional clerks and other employees provided for in section six shall be subject to such special test examination as the Director of the Census may prescribe, the said examination to be conducted by the United States Civil Service Commission, the examination to be open to all applicants without regard to political party affiliations, and such examination shall be held at such places in each State as may be designated by the Civil Service Commission. Copies of the eligible registers so established and the examination papers of all eligibles shall be furnished the Director of the Census by the Civil Service Commission, and selections therefrom shall be made by the Director of the Census, in conformity with the law of apportionment as now provided for the classified service, in the order of rating: *Provided*, That hereafter all examinations of applicants for positions in the government service, from any State or Territory, shall be had in the State or Territory in which such applicant resides, and no person shall be eligible for such examination or appointment unless he or she shall have been actually domiciled in such State or Territory for at least one year previous to such examination: *Provided, however*, That no person afflicted with tuberculosis shall be appointed and that each applicant for appointment shall accompany his or her application with a certificate of health from some reputable physician: *Provided, however*, That in no instance shall more than one person be appointed from the same family: *Provided, however*, That when the exigencies of the service require, the Director may appoint for temporary employment not exceeding sixty days' duration from the aforesaid list of eligibles those who, by reason of residence or other conditions, are immediately available; and may also appoint for not exceeding sixty days' duration, persons having had previous experience in operating mechanical appliances in census work whose efficiency records in operating such appliances are satisfactory to him, and may accept such records in lieu of the civil service examination: *And provided further*, That employees in other branches of the departmental classified service who have had previous experience in census work may be transferred without examination to the Census Office to serve during the whole or a part of the decennial census period, and at the end of such service the employees so transferred, shall be eligible to appointment to positions in any Department held by them at date of transfer to the Census Office, without examination: *And provided further*, That during the decennial census period and no longer the Director of the Census may fill vacancies in the permanent force of the Census Office by the promotion or transfer of clerks or other employees employed on the temporary force authorized by section six of this Act: *And provided further*, That at the expiration of the decennial census period the term of service of all employees so transferred and of all other temporary officers and employees appointed under the provisions of this Act shall terminate, and such officers and employees shall not be eligible to appointment or transfer into the classified service of the Government by virtue of their examination or appointment under this Act.

SEC. 8. That the Thirteenth Census shall be restricted to inquiries relating to population, to agriculture, to manufactures, and to mines and quarries. The schedules relating to population shall include for each inhabitant the name, relationship to head of family, color, sex, age, conjugal condition, place of birth, place of birth of parents, number of years in the United States, citizenship, occupation, whether

Mechanical devices.

Civil-service examinations.

Selections according to State apportionment.

Provisos.
All examinations hereafter to be in State of applicant.

Tuberculosis exclusion.

Family limit.
Temporary appointments.

Mechanical operators.

Appointment of employees with previous experience.

Vacancies in permanent force.

Termination at end of decennial period.

Schedules.

Population.
Post, pp. 227, 877.

Defective, etc., persons.	or not employer or employee, and, if employee, whether or not employed at the date of enumeration and the number of months unemployed during the preceding calendar year, whether or not engaged in agriculture, school attendance, literacy, and tenure of home and whether or not a survivor of the Union or Confederate Army or Navy; and the name and address of each blind or deaf and dumb person; and for the enumeration of institutions, shall include paupers, prisoners, juvenile delinquents, insane, feeble-minded, blind, deaf and dumb, and inmates of benevolent institutions.
Agriculture.	The schedules relating to agriculture shall include name, color and country of birth of occupant of each farm, tenure, acreage of farm, acreage of woodland and character of timber thereon, value of farm and improvements, value of farm implements, number and value of live stock on farms and ranges, number and value of domestic animals not on farms and ranges, and the acreage of crops planted and to be planted during the year of enumeration, and the acreage of crops and the quantity and value of crops and other farm products for the year ending December thirty-first next preceding the enumeration.
Post, p. 227.	The schedules of inquiries relating to manufactures and to mines and quarries shall include the name and location of each establishment; character of organization, whether individual, cooperative, or other form; character of business or kind of goods manufactured; amount of capital actually invested; number of proprietors, firm members, copartners, stockholders, and officers and the amount of their salaries; number of employees and the amount of their wages; quantity and cost of materials used in manufactures; amount of miscellaneous expenses; quantity and value of products; time in operation during the census year; character and quantity of power used, and character and number of machines employed.
Manufactures, mines, and quarries.	The census of manufactures and of mines and quarries shall relate to the year ending December thirty-first next preceding the enumeration of population and shall be confined to mines and quarries and manufacturing establishments which were in active operation during all or a portion of that year. The census of manufactures shall furthermore be confined to manufacturing establishments conducted under what is known as the factory system, exclusive of the so-called neighborhood household and hand industries.
Post, p. 227. Period of enumeration.	The inquiry concerning manufactures shall cover the production of turpentine and rosin and the report concerning this industry shall show in addition to the other facts covered by the regular schedule of manufactures, the quantity and quality of turpentine and rosin manufactured and marketed, the sources, methods, and extent of the industry.
Factory system.	Whenever he shall deem it expedient, the Director of the Census may charge the collection of these statistics upon special agents or upon detailed employees, to be employed without respect to locality.
Post, p. 228. Turpentine and rosin industry.	The form and subdivision of inquiries necessary to secure the information under the foregoing topics shall be determined by the Director of the Census.
Agents for special inquiries.	SEC. 9. That the Director of the Census shall, at least six months prior to the date fixed for commencing the enumeration at the Thirtieth and each succeeding decennial census, designate the number, whether one or more, of supervisors of census for each State and Territory, the District of Columbia, Alaska, and Porto Rico, and shall define the districts within which they are to act; except that the Director of the Census, in his discretion, need not designate supervisors for Alaska and the Territory of Hawaii, but in lieu thereof may employ special agents as hereinafter provided. The supervisors shall be appointed by the President, by and with the advice and consent of the Senate: <i>Provided</i> , That the whole number of supervisors shall not exceed three hundred and thirty: <i>And provided further</i> , That so far as
Form of inquiries.	
Supervisors to be designated.	
Alaska and Hawaii.	
Appointment.	
Provisos Number. District boundaries.	

practicable and desirable the boundaries of the supervisors' districts shall conform to the boundaries of the congressional districts: *And provided further*, That if in any supervisor's district the supervisor has not been appointed and qualified ninety days preceding the date fixed for the commencement of the enumeration, or if any vacancy shall occur thereafter, either through death, removal, or resignation of the supervisor, or from any other cause, the Director of the Census may appoint a temporary supervisor or detail an employee of the Census Office to act as supervisor for that district.

SEC. 10. That each supervisor of census shall be charged with the performance, within his own district, of the following duties: To consult with the Director of the Census in regard to the division of his district into subdivisions most convenient for the purpose of the enumeration, which subdivisions or enumeration districts shall be defined and the boundaries thereof fixed by the Director of the Census; to designate to the Director suitable persons, and, with his consent, to employ such persons as enumerators, one or more for each subdivision; to communicate to enumerators the necessary instructions and directions relating to their duties; to examine and scrutinize the returns of the enumerators, and in the event of discrepancies or deficiencies appearing in any of the said returns to use all diligence in causing the same to be corrected or supplied; to forward the completed returns of the enumerators to the Director at such time and in such manner as shall be prescribed, and to make up and forward to the Director the accounts of each enumerator in his district for service rendered, which accounts shall be duly certified to by the enumerator, and the same shall be certified as true and correct, if so found, by the supervisor, and said accounts so certified shall be accepted and paid by the Director. The duties imposed upon the supervisor by this Act shall be performed in any and all particulars in accordance with the orders and instructions of the Director of the Census.

SEC. 11. That each supervisor of the census shall, upon the completion of his duties to the satisfaction of the Director of the Census, receive the sum of one thousand five hundred dollars and, in addition thereto, one dollar for each thousand or majority fraction of a thousand of population enumerated in his district, such sums to be in full compensation for all services rendered and expenses incurred by him: *Provided*, That of the above-named compensation a sum not to exceed six hundred dollars, in the discretion of the Director of the Census, may be paid to any supervisor prior to the completion of his duties in one or more payments, as the Director of the Census may determine: *Provided further*, That in emergencies arising in connection with the work of preparation for, or during the progress of, the enumeration in his district, or in connection with the reenumeration of any subdivision, a supervisor may, in the discretion of the Director of the Census, be allowed actual and necessary traveling expenses and an allowance in lieu of subsistence not exceeding four dollars per day during his necessary absence from his usual place of residence: *And provided further*, That an appropriate allowance to supervisors for clerk hire may be made when deemed necessary by the Director of the Census.

SEC. 12. That each enumerator shall be charged with the collection in his subdivision of the facts and statistics required by the population and agricultural schedules and such other schedules as the Director of the Census may determine shall be used by him in connection with the census, as provided in section eight of this Act. It shall be the duty of each enumerator to visit personally each dwelling house in his subdivision, and each family therein, and each individual living out of a family in any place of abode, and by inquiry made of the head of each family, or of the member thereof deemed most com-

Acting supervisors.

Duties of supervisors.

Employment, etc., of enumerators.

Accounts.

Pay of supervisors.

Provisos.
Advances.

Emergency expenses.

Clerk hire.

Enumerators.
Duties.

Personal visits, etc.

petent and trustworthy, or of such individual living out of a family, to obtain each and every item of information and all particulars required by this Act as of date April fifteenth of the year in which the enumeration shall be made; and in case no person shall be found at the usual place of abode of such family, or individual living out of a family, competent to answer the inquiries made in compliance with the requirements of this Act, then it shall be lawful for the enumerator to obtain the required information as nearly as may be practicable from families or persons living in the neighborhood of such place of abode. It shall be the duty also of each enumerator to forward the original schedules, properly filled out and duly certified, to the supervisor of his district as his returns under the provisions of this Act; and in the event of discrepancies or deficiencies being discovered in these schedules he shall use all diligence in correcting or supplying the same. In case an enumeration district embraces all or any part of any incorporated borough, village, town, or city, and also other territory not included within the limits of such incorporated borough, village, town, or city, it shall be the duty of the enumerator to clearly and plainly distinguish and separate, upon the population schedules, the inhabitants of such borough, village, town, or city from the inhabitants of the territory not included therein. No enumerator shall be deemed qualified to enter upon his duties until he has received from the supervisor of the district to which he belongs a commission, signed by the supervisor, authorizing him to perform the duties of an enumerator, and setting forth the boundaries of the subdivision within which such duties are to be performed.

Forwarding schedules.

Separation of city, etc., returns.

Qualification.

Assignment of districts.

SEC. 13. That the territory assigned to each supervisor shall be divided into as many enumeration districts as may be necessary to carry out the purposes of this Act, and, in the discretion of the Director of the Census, two or more enumeration districts may be given to one enumerator, and the boundaries of all the enumeration districts shall be clearly described by civil divisions, rivers, roads, public surveys, or other easily distinguishable lines: *Provided*, That enumerators may be assigned for the special enumeration of institutions, when desirable, without reference to the number of inmates.

Proviso.
Institutions.

Removal, etc., of enumerators.

Amending incorrect returns.

SEC. 14. That any supervisor of census may, with the approval of the Director of the Census, remove any enumerator in his district and fill the vacancy thus caused or otherwise occurring. Whenever it shall appear that any portion of the census provided for in this Act has been negligently or improperly taken, and is by reason thereof incomplete or erroneous, the Director of the Census may cause such incomplete and unsatisfactory enumeration and census to be amended or made anew.

Interpreters.

Pay.

SEC. 15. That the Director of the Census may authorize and direct supervisors of census to employ interpreters to assist the enumerators of their respective districts in the enumeration of persons not speaking the English language, but no authorization shall be given for such employment in any district until due and proper effort has been made to secure an enumerator who can speak the language or languages for which the services of an interpreter would otherwise be required. The compensation of such interpreters shall be fixed by the Director of the Census in advance, and shall not exceed five dollars per day for each day actually and necessarily employed.

Pay of enumerators.
Fixed rate.

SEC. 16. That the compensation of enumerators shall be determined by the Director of the Census as follows: In subdivisions where he shall deem such remuneration sufficient, an allowance of not less than two nor more than four cents for each inhabitant; not less than twenty nor more than thirty cents for each farm reported; ten cents for each barn and inclosure containing live stock not on farms, and not less than twenty nor more than thirty cents for each establishment of productive industry reported. In other subdivisions the Director of the

Mixed rate.

Census may fix a mixed rate of not less than one nor more than two dollars per day and, in addition, an allowance of not less than one nor more than three cents for each inhabitant enumerated, and not less than fifteen nor more than twenty cents for each farm and each establishment of productive industry reported. In other subdivisions per diem rates shall be fixed by the Director according to the difficulty of enumeration, having special reference to the regions to be canvassed and the sparsity of settlement or other considerations pertinent thereto. The compensation allowed to an enumerator in any such district shall be not less than three nor more than six dollars per day of eight hours actual field work, and no payment shall be made for time in excess of eight hours for any one day. The subdivisions or enumeration districts to which the several rates of compensation shall apply shall be designated by the Director of the Census at least two weeks in advance of the enumeration. No claim for mileage or traveling expenses shall be allowed any enumerator in either class of subdivisions, except in extreme cases, and then only when authority has been previously granted by the Director of the Census; and the decision of the Director as to the amount due any enumerator shall be final.

Per diem rates.

Limitation.

Designation of rates.

Mileage and traveling expenses.

SEC. 17. That in the event of the death of any supervisor or enumerator after his appointment and entrance on his duties, the Director of the Census is authorized to pay to his widow or his legal representative such sum as he may deem just and fair for the services rendered by such supervisor or enumerator.

Payment for services of deceased appointees.

SEC. 18. That special agents may be appointed by the Director of the Census to carry out the provisions of this Act and of the Act to provide for a permanent Census Office approved March sixth, nineteen hundred and two, and Acts amendatory thereof or supplementary thereto. The special agents thus appointed shall have like authority with the enumerators in respect to the subjects committed to them under this Act, and shall receive compensation at rates to be fixed by the Director of the Census: *Provided*, That the same shall in no case exceed six dollars per day and actual necessary traveling expenses, and an allowance in lieu of subsistence not exceeding three dollars per day during necessary absence from their usual place of residence: *Provided further*, That no pay or allowance in lieu of subsistence shall be allowed special agents when employed in the Census Office on other than the special work committed to them, and no appointments of special agents shall be made for clerical work: *And provided further*, That the Director of the Census shall have power, and is hereby authorized, to appoint special agents to assist the supervisors whenever he may deem it proper, in connection with the work of preparation for, or during the progress of, the enumeration or in connection with the reenumeration of any district or a part thereof; or he may, in his discretion, employ for this purpose any of the permanent or temporary employees of the Census Office: *And provided further*, That the Director of the Census may, in his discretion, fix the compensation of special agents on a piece-price basis.

Special agents.

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Authority and pay.

Provisos.
Maximum.

Restrictions.

Aid to supervisors.

Use of office force.

Piecework.
Post, p. 874.

Oath.

Appointments, etc.,
solely for fitness.

SEC. 19. That every supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee shall take and subscribe to an oath or affirmation, to be prescribed by the Director of the Census. All appointees and employees provided for in this Act shall be appointed or employed, and examined, if examination is required by this Act, solely with reference to their fitness to perform the duties required of them by the provisions of this Act, and without reference to their political party affiliations.

SEC. 20. That the enumeration of the population required by section one of this Act shall be taken as of the fifteenth day of April; and it shall be the duty of each enumerator to commence the enumeration of his district on that day, unless the Director of the Census

Commencement
and completion of
enumeration.

in his discretion shall defer the enumeration in said district by reason of climatic or other conditions which would materially interfere with the proper conduct of the work; but in any event it shall be the duty of each enumerator to prepare the returns hereinbefore required to be made, except those relating to paupers, prisoners, juvenile delinquents, insane, feeble-minded, blind, deaf and dumb, and inmates of benevolent institutions, and to forward the same to the supervisor of his district, within thirty days from the commencement of the enumeration of his district: *Provided*, That in any city having five thousand inhabitants or more under the preceding census the enumeration of the population shall be commenced on the fifteenth day of April aforesaid and shall be completed within two weeks thereafter.

Defective, etc.,
classes.

Provided.
Cities.

Punishment for receiving fee for appointments, etc.

SEC. 21. That if any person shall receive or secure to himself any fee, reward, or compensation as a consideration for the appointment or employment of any person as supervisor, enumerator or clerk or other employee, or shall in any way receive or secure to himself any part of the compensation paid to any supervisor, enumerator or clerk or other employee, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not more than three thousand dollars and be imprisoned not more than five years.

Offenses by employees.
Penalty for neglect, etc.

SEC. 22. That any supervisor, supervisor's clerk, enumerator, interpreter, special agent, or other employee, who, having taken and subscribed the oath of office required by this Act, shall, without justifiable cause, neglect or refuse to perform the duties enjoined on him by this Act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five hundred dollars; or if he shall, without the authority of the Director of the Census, publish or communicate any information coming into his possession by reason of his employment under the provisions of this Act, or the Act to provide for a permanent Census Office, or Acts amendatory thereof or supplemental thereto, he shall be guilty of a misdemeanor and shall upon conviction thereof be fined not to exceed one thousand dollars, or be imprisoned not to exceed two years, or both so fined and imprisoned, in the discretion of the court; or if he shall willfully and knowingly swear to or affirm falsely, he shall be deemed guilty of perjury, and upon conviction thereof shall be imprisoned not exceeding five years and be fined not exceeding two thousand dollars; or if he shall willfully and knowingly make a false certificate or a fictitious return, he shall be guilty of a misdemeanor, and upon conviction of either of the last-named offenses he shall be fined not exceeding two thousand dollars and be imprisoned not exceeding five years; or if any person who is or has been an enumerator shall knowingly or willfully furnish, or cause to be furnished, directly or indirectly, to the Director of the Census, or to any supervisor of the census, any false statement or false information with reference to any inquiry for which he was authorized and required to collect information, he shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding two thousand dollars and be imprisoned not exceeding five years.

Unauthorized communication of information.

False swearing.

False returns.

False information by enumerator.

Penalty for refusing, etc., information to officials.

Post, p. 2599.

SEC. 23. That it shall be the duty of all persons over twenty-one years of age when requested by the Director of the Census, or by any supervisor, enumerator, or special agent, or other employee of the Census Office, acting under the instructions of the said Director, to answer correctly, to the best of their knowledge, all questions on the census schedules applying to themselves and to the family to which they belong or are related, and to the farm or farms of which they or their families are the occupants; and any person over twenty-one years of age who, under the conditions hereinbefore stated, shall refuse or willfully neglect to answer any of these questions, or shall willfully give answers that are false, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding one hundred dollars.

And it shall be the duty of every owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building, when requested by the Director of the Census, or by any supervisor, enumerator, special agent, or other employee of the Census Office, acting under the instructions of the said Director, to furnish the names of the occupants of said hotel, apartment house, boarding or lodging house, tenement, or other building, and to give thereto free ingress and egress to any duly accredited representative of the Census Office, so as to permit of the collection of statistics for census purposes including the proper and correct enumeration of all persons having their usual place of abode in said hotel, apartment house, boarding or lodging house, tenement, or other building; and any owner, proprietor, manager, superintendent, or agent of a hotel, apartment house, boarding or lodging house, tenement, or other building who shall refuse or willfully neglect to give such information or assistance under the conditions hereinbefore stated shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding five hundred dollars.

Information from hotels, etc.

Penalty for refusal, etc.

SEC. 24. And it shall be the duty of every owner, president, treasurer, secretary, director, or other officer or agent of any manufacturing establishment, mine, quarry, or other establishment of productive industry, whether conducted as a corporation, firm, limited liability company, or by private individuals, when requested by the Director of the Census or by any supervisor, enumerator, special agent, or other employee of the Census Office acting under the instructions of the said Director, to answer completely and correctly to the best of his knowledge all questions on any census schedule applying to such establishment; and any owner, president, secretary, director, or other officer or agent of any manufacturing establishment, mine, quarry, or other establishment of productive industry, who under the conditions hereinbefore stated shall refuse or willfully neglect to answer any of these questions, or shall willfully give answers that are false, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding ten thousand dollars, or imprisoned for a period not exceeding one year, or both so fined and imprisoned, at the discretion of the court. The provisions of this section shall also apply to the collection of the information required and authorized by the Act entitled "An Act to provide for a permanent Census Office," and by Acts amendatory thereof or supplemental thereto.

Information from factories, mines, quarries, etc.

Punishment for officers refusing, etc.

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SEC. 25. That the information furnished under the provisions of the next preceding section shall be used only for the statistical purposes for which it is supplied. No publication shall be made by the Census Office whereby the data furnished by any particular establishment can be identified, nor shall the Director of the Census permit anyone other than the sworn employees of the Census Office to examine the individual reports.

Use only for statistical purposes.

Restriction on publication.

SEC. 26. That all fines and penalties imposed by this Act may be enforced by indictment or information in any court of competent jurisdiction.

Enforcement of penalties.

SEC. 27. That the Director of the Census may authorize the expenditure of necessary sums for the actual and necessary traveling expenses of the officers and employees of the Census Office, including an allowance in lieu of subsistence not exceeding four dollars per day during their necessary absence from the Census Office, or, instead of such an allowance, their actual subsistence expenses, not exceeding five dollars per day; and he may authorize the incidental, miscellaneous, and contingent expenses necessary for the carrying out of this Act, as herein provided, and not otherwise, including advertising in newspapers, the purchase of manuscripts, books of reference and periodicals, the rental of sufficient quarters in the District of Columbia or elsewhere and the

Contingent, etc., expenses.

furnishing thereof, and expenditures necessary for the compiling, printing, publishing, and distributing the results of the census, and purchase of necessary paper and other supplies, the purchase, rental, construction, and repair of mechanical appliances, the compensation of such permanent and temporary clerks as may be employed under the provisions of this Act and the Act establishing the permanent Census Office and Acts amendatory thereof or supplemental thereto, and all other expenses incurred under authority conveyed in this Act.

Printing forms, etc.

SEC. 28. That the Director of the Census is hereby authorized to make requisition upon the Public Printer for such printing as may be necessary to carry out the provisions of this Act, to wit: Blanks, schedules, circulars, pamphlets, envelopes, work sheets, and other items of miscellaneous printing; that he is further authorized to have printed by the Public Printer, in such editions as the Director may deem necessary, preliminary and other Census bulletins, and final reports of the results of the several investigations authorized by this Act, or by the Act to establish a permanent Census Office and Acts amendatory thereof or supplemental thereto, and to publish and distribute said bulletins and reports.

Bulletins, reports, etc.

Mail matter to be carried free.

SEC. 29. That all mail matter, of whatever class, relating to the census and addressed to the Census Office, or to any official thereof, and indorsed "Official business, Census Office," shall be transmitted free of postage, and by registered mail if necessary, and so marked: *Provided*, That if any person shall make use of such indorsement to avoid the payment of postage or registry fee on his or her private letter, package, or other matter in the mail, the person so offending shall be guilty of a misdemeanor and subject to a fine of three hundred dollars, to be prosecuted in any court of competent jurisdiction.

Proviso. Penalty for unlawful use of frank.

Information from departments, etc.

SEC. 30. That the Secretary of Commerce and Labor, whenever he may deem it advisable, or on request of the Director of the Census, is hereby authorized to call upon any other department or office of the Government for information pertinent to the work herein provided for.

Agricultural census in 1915 and every ten years.

SEC. 31. That there shall be in the year nineteen hundred and fifteen, and once every ten years thereafter, a census of agriculture and live stock, which shall show the acreage of farm land, the acreage of the principal crops, and the number and value of domestic animals on the farms and ranges of the country. The schedule employed in this census shall be prepared by the Director of the Census. Such census shall be taken as of October first, and shall relate to the current year. The Director of the Census may appoint enumerators or special agents for the purpose of this census, in accordance with the provisions of the permanent Census Act.

Copies of returns to States, courts, etc.

SEC. 32. That the Director of the Census is hereby authorized, at his discretion, upon the written request of the governor of any State or Territory, or of a court of record, to furnish such governor or court of record with certified copies of so much of the population or agricultural returns as may be requested, upon the payment of the actual cost of making such copies, and one dollar additional for certification; and that the Director of the Census is further authorized, in his discretion, to furnish to individuals such data from the population schedules as may be desired for genealogical or other proper purposes, upon payment of the actual cost of searching the records and one dollar for supplying a certificate; and the amounts so received shall be covered into the Treasury of the United States, to be placed to the credit of, and in addition to, the appropriations made for taking the census.

Genealogical data.

Disposal of receipts.

Laws continued. Vol. 32, p. 51.

Inconsistent laws repealed. Vol. 30, p. 1014.

SEC. 33. That the Act establishing the permanent Census Office, approved March sixth, nineteen hundred and two, and Acts amendatory thereof and supplemental thereto, except as are herein amended, shall remain in full force. That the Act entitled "An Act to provide for taking the Twelfth and subsequent censuses," approved March

third, eighteen hundred and ninety-nine, and all other laws and parts of laws inconsistent with the provisions of this Act are hereby repealed.

Approved, July 2, 1909.

CHAP. 3.—An Act To make Scranton, in the State of Mississippi, a subport of entry, and for other purposes.

July 2, 1909.
[H. R. 10887.]

[Public, No. 3.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That Scranton, in the State of Mississippi, is hereby made a subport of entry in the district of Pearl River, and the necessary customs officers stationed at said port may, in the discretion of the Secretary of the Treasury, enter and clear vessels, receive duties, fees, and other moneys, and perform such other service as, in his judgment, the interest of commerce may require.

Customs.
Scranton, Miss.
Made subport of entry, Pearl River district.
R. S., sec. 2566, p. 507, amended.

Approved, July 2, 1909.

CHAP. 4.—An Act To amend an Act entitled "An Act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," approved April twelfth, nineteen hundred.

July 15, 1909.
[H. R. 9541.]

[Public, No. 4.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act temporarily to provide revenues and a civil government for Porto Rico, and for other purposes," approved April twelfth, nineteen hundred, is hereby amended by inserting at the end of section thirty-one of said Act the following additional proviso:

Porto Rico.
Legislative assembly.
Vol. 31, p. 83, amended.

"*And provided further,* That if at the termination of any fiscal year the appropriations necessary for the support of government for the ensuing fiscal year shall not have been made an amount equal to the sums appropriated in the last appropriation bills for such purpose shall be deemed to be appropriated; and until the legislature shall act in such behalf the treasurer may, with the advice of the governor, make the payments necessary for the purposes aforesaid."

Support of the government.
Appropriations continued if legislature fails to act.

SEC. 2. That all reports required by law to be made by the governor or members of the executive council of Porto Rico to any official in the United States shall hereafter be made to an executive department of the Government of the United States to be designated by the President; and the President is hereby authorized to place all matters pertaining to the government of Porto Rico in the jurisdiction of such department.

Reports, etc.
Executive department to be designated to receive, etc.

Approved, July 15, 1909.

CHAP. 6.—An Act To provide revenue, equalize duties and encourage the industries of the United States, and for other purposes.

August 5, 1909.
[H. R. 1438.]

[Public, No. 5.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided for in the second section of this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:

Tariff of 1909.

Post, p. 82.
R. S., sec. 2504.
Vol. 30, p. 151.

Philippines, Guam, and Tutuila excepted.

Dutiable list.

DUTIABLE LIST.

SCHEDULE A.
Chemicals, oils, and
paints.
Acids.

SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

1. ACIDS: Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, three-fourths of one cent per pound; exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; acetic anhydrid, two and one-half cents per pound; boracic acid, three cents per pound; chromic acid, two cents per pound; citric acid, seven cents per pound; lactic acid, containing not over forty per centum by weight of actual lactic acid, two cents per pound; containing over forty per centum by weight of actual lactic acid, three cents per pound; oxalic acid, two cents per pound; salicylic acid, five cents per pound; sulphuric acid or oil of vitriol not specially provided for in this section, one-fourth of one cent per pound; tannic acid or tannin, thirty-five cents per pound; gallic acid, eight cents per pound; tartaric acid, five cents per pound; all other acids not specially provided for in this section, twenty-five per centum ad valorem.

Alcoholic com-
pounds.

2. Alcoholic compounds, including all articles consisting of vegetable, animal or mineral objects immersed or placed in, or saturated with, alcohol, not specially provided for in this section, sixty cents per pound and twenty-five per centum ad valorem.

Alkalies, etc.

3. Alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds, mixtures and salts, and all greases, not specially provided for in this section, twenty-five per centum ad valorem; chemical compounds, mixtures and salts containing alcohol or in the preparation of which alcohol is used, and not specially provided for in this section, fifty-five cents per pound, but in no case shall any of the foregoing pay less than twenty-five per centum ad valorem.

4. Alumina, hydrate of, or refined bauxite, containing not more than sixty-four per centum of alumina, four-tenths of one cent per pound; containing more than sixty-four per centum of alumina, six-tenths of one cent per pound. Alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, containing not more than fifteen per centum of alumina and more than three-tenths of one per centum of iron oxide, one-fourth of one cent per pound; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, containing more than fifteen per centum of alumina, or not more than three-tenths of one per centum of iron oxide, three-eighths of one cent per pound.

5. Ammonia, carbonate of, one and one-half cents per pound; muriate of, or sal ammoniac, three-fourths of one cent per pound; liquid anhydrous, five cents per pound.

6. Argols or crude tartar or wine lees crude, five per centum ad valorem; tartars and lees crystals, or partly refined argols, containing not more than ninety per centum of bitartrate of potash, and tartrate of soda or potassa, or Rochelle salts, three cents per pound; containing more than ninety per centum of bitartrate of potash, four cents per pound; cream of tartar and patent tartar, five cents per pound.

7. Blacking of all kinds, twenty-five per centum ad valorem; all creams and preparations for cleaning or polishing boots and shoes, twenty-five per centum ad valorem.

8. Bleaching powder, or chloride of lime, one-fifth of one cent per pound.

9. Blue vitriol or sulphate of copper, one-fourth of one cent per pound.

10. Charcoal in any form, not specially provided for in this Act; bone char, suitable for use in decolorizing sugars, and blood char, twenty per centum ad valorem.

11. Borax, two cents per pound; borates of lime, soda, or other borate material not otherwise provided for in this section, two cents per pound.

12. Camphor, refined, and synthetic camphor, six cents per pound.

13. Chalk, when ground, bolted, precipitated naturally or artificially, or otherwise prepared, whether in the form of cubes, blocks, sticks or disks, or otherwise, including tailors', billiard, red, or French chalk, one cent per pound; manufactures of chalk not specially provided for in this section, twenty-five per centum ad valorem.

14. Chloroform, ten cents per pound.

15. Coal-tar dyes or colors, not specially provided for in this section, thirty per centum ad valorem; all other products or preparations of coal tar, not colors or dyes and not medicinal, not specially provided for in this section, twenty per centum ad valorem.

Coal-tar products.

16. Cobalt, oxide of, twenty-five cents per pound.

17. Collodion and all compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, forty cents per pound; if in blocks, sheets, rods, tubes, or other forms, not polished, wholly or partly, and not made up into finished or partly finished articles, forty-five cents per pound; if polished, wholly or partly, or if in finished or partly finished articles, except moving-picture films, of which collodion or any compound of pyroxylin or of other cellulose esters, by whatever name known, is the component material of chief value, sixty-five cents per pound and thirty per centum ad valorem.

Collodion, etc.

18. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

19. Copperas, or sulphate of iron, fifteen hundredths of one cent per pound.

20. 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, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing or tanning; any of the foregoing which are natural and un-compounded drugs and not edible, and not specially provided for in this section, but which are advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, one-fourth of one cent per pound, and in addition thereto ten per centum ad valorem: *Provided*, That no article containing alcohol, or in the preparation of which alcohol is used, shall be classified for duty under this paragraph.

Drugs.

Provido.
Alcohol prepara-
tions excluded.

21. Ethers: Sulphuric, eight cents per pound; spirits of nitrous ether, twenty cents per pound; fruit ethers, oils, or essences, one dollar per pound; ethers of all kinds not specially provided for in this section, fifty cents per pound; ethyl chloride, thirty per centum ad valorem: *Provided*, That no article of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Ethers.

22. Extracts and decoctions of logwood and other dyewoods, and extracts of bark, such as are commonly used for dyeing or tanning, not specially provided for in this section, seven-eighths of one cent per pound; extract of nutgalls, aqueous, one-fourth of one cent per pound and ten per centum ad valorem; extract of Persian berries, twenty per centum ad valorem; chlorophyll, twenty per centum ad valorem; extracts of quebracho, not exceeding in density twenty-eight degrees Baumé, one-half of one cent per pound; exceeding in

Dyeing and tanning
extracts, etc.

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

density twenty-eight degrees Baumé, three-fourths of one cent per pound; extracts of hemlock bark, one-half of one cent per pound; extracts of sumac, and of woods other than dyewoods, not specially provided for in this section, five-eighths of one cent per pound; all extracts of vegetable origin suitable for dyeing, coloring, staining or tanning, not containing alcohol and not medicinal, and not specially provided for in this section, fifteen per centum ad valorem.

Gelatin.

23. Gelatin, glue, isinglass or fish glue, including agar-agar or Japanese isinglass, and all fish bladders and fish sounds other than crude or dried or salted for preservation only, valued at not above ten cents per pound, two and one-half cents per pound; valued at above ten cents per pound and not above thirty-five cents per pound, twenty-five per centum ad valorem; valued above thirty-five cents per pound, fifteen cents per pound and twenty per centum ad valorem; gelatin in sheets, emulsions, and all manufactures of gelatin, or of which gelatin is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem; glue size, twenty-five per centum ad valorem.

24. Glycerin, crude, not purified, one cent per pound; refined, three cents per pound.

25. Indigo extracts or pastes, three-fourths of one cent per pound; indigo, carmined, ten cents per pound.

26. Ink and ink powders, twenty-five per centum ad valorem.

27. Iodine, resublimed, twenty cents per pound.

28. Iodoform, seventy-five cents per pound.

29. Licorice, extracts of, in paste, rolls, or other forms, two and one-half cents per pound.

30. Chicle, ten cents per pound.

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

Castor-oil products.

32. Alizarin assistant, sulpho-ricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, in the manufacture of which fifty per centum or more of castor oil is used, thirty cents per gallon; in the manufacture of which less than fifty per centum of castor oil is used, fifteen cents per gallon; all other alizarin assistants and all soluble greases used in processes of softening, dyeing or finishing, not specially provided for in this section, thirty per centum ad valorem.

Oils.

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

34. Cod-liver oil, fifteen cents per gallon.

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

36. Fusel oil, or amylic alcohol, one-fourth of one cent per pound.

37. Hemp-seed oil, ten cents per gallon; rape-seed oil, ten cents per gallon.

38. Olive oil, not specially provided for in this section, forty cents per gallon; in bottles, jars, kegs, tins, or other packages, containing less than five gallons each, fifty cents per gallon.

39. Peppermint oil, twenty-five cents per pound.

40. Seal, herring, whale, and other fish oil including sod oil, not specially provided for in this section, eight cents per gallon.

Opium.

41. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia, one dollar and fifty cents per pound; opium of the same composition, dried, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, two dollars per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, one dollar and fifty cents per ounce; cocaine, ecgonine, and all salts and derivatives of the same, one dollar and fifty cents per ounce; coca leaves, five

cents per pound; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, forty per centum ad valorem; opium containing less than nine per centum of morphia, six dollars per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: *Provided*, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

42. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and fifty cents per ton; manufactured, five dollars and twenty-five cents per ton.

43. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, eight cents per pound.

44. Blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, one-half of one cent per pound.

45. Black, made from bone, ivory, or vegetable substance, by whatever name known, including boneblack and lampblack, dry or ground in oil or water, twenty-five per centum ad valorem.

46. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, four and three-eighths cents per pound.

47. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, not specially provided for in this section, when crude or not powdered, washed or pulverized, one-eighth of one cent per pound; if powdered, washed or pulverized, three-eighths of one cent per pound; if ground in oil or water, one cent per pound.

48. Orange mineral, three and one-fourth cents per pound.

49. Red lead, two and five-eighths cents per pound.

50. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

51. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; enamel paints made with varnish, thirty-five per centum ad valorem; spirit varnish containing five per centum or more of methyl alcohol, thirty-five cents per gallon and thirty-five per centum ad valorem; spirit varnish containing less than five per centum of methyl alcohol, one dollar and thirty-two cents per gallon and thirty-five per centum ad valorem.

52. Vermilion reds, containing quicksilver, dry or ground in oil or water, ten cents per pound; when not containing quicksilver but made of lead or containing lead, four and seven-eighths cents per pound.

53. White lead, and white pigment containing lead, dry or in pulp, or ground or mixed with oil, two and one-half cents per pound.

54. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

55. Zinc, oxide of, and white pigment containing zinc, but not containing lead, dry, one cent per pound; ground in oil, one and three-fourths cents per pound; sulfid of zinc white, or white sulphide of zinc, one and one-fourth cents per pound; chloride of zinc and sulphate of zinc, one cent per pound.

56. All paints, colors, pigments, stains, lakes, crayons, including charcoal crayons or fusains, smalts and frostings, whether crude or dry or mixed, or ground with water or oil or with solutions other than oil, not otherwise specially provided for in this section, thirty per centum ad valorem; all glazes, fluxes, enamels, and colors used only

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

Proviso.
Prohibition not
affected.
Vol. 35, p. 614.

Colors.

Varnishes.

Paints, etc.

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

in the manufacture of ceramic, enameled, and glass articles, thirty per centum ad valorem; all paints, colors, and pigments, commonly known as artists' paints or colors, whether in tubes, pans, cakes or other forms, thirty per centum ad valorem.

57. Paris green, and London purple, fifteen per centum ad valorem.

58. Lead: Acetate of, white, three cents per pound; brown, gray, or yellow, two cents per pound; nitrate of, two and one-fourth cents per pound; litharge, two and one-half cents per pound.

59. Phosphorus, eighteen cents per pound.

Potash.

60. Bichromate and chromate of potash, two and one-fourth cents per pound.

61. Caustic potash, or hydrate of, refined, in sticks or rolls, one cent per pound; chlorate of, two cents per pound.

62. Hydriodate, iodide, and iodate of potash, twenty-five cents per pound.

63. Nitrate of potash, or saltpeter, refined, one-half of one cent per pound.

64. Prussiate of potash, red, eight cents per pound; yellow, four cents per pound; cyanide of potassium, twelve and one-half per centum ad valorem.

Alcoholic medicinal
preparations.

65. Medicinal preparations containing alcohol or in the preparation of which alcohol is used, not specially provided for in this section, fifty-five cents per pound, but in no case shall the same pay less than twenty-five per centum ad valorem; calomel, corrosive sublimate, and other mercurial medicinal preparations, thirty-five per centum ad valorem; all other medicinal preparations not specially provided for in this section, twenty-five per centum ad valorem: *Provided*, That chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, or similar forms, and intended for medicinal purposes, shall be dutiable at not less than the rate imposed by this section on medicinal preparations.

Proviso.
Minimum rates,
capsules, etc.

66. Plasters, healing or curative, of all kinds, and court-plaster, twenty-five per centum ad valorem.

Perfumery.

67. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints and pastes, pomades, powders, and other toilet articles, all the foregoing; if containing alcohol, or in the manufacture or preparation of which alcohol is used, sixty cents per pound and fifty per centum ad valorem; if not containing alcohol, or in the manufacture or preparation of which alcohol is not used, sixty per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, twenty per centum ad valorem.

68. Santonin, and all salts thereof containing eighty per centum or over of santonin, fifty cents per pound.

Soap.

69. Castile soap, one and one-fourth cents per pound; medicinal or medicated soaps, twenty cents per pound; fancy or perfumed toilet soaps, fifty per centum ad valorem; all other soaps not specially provided for in this section, twenty per centum ad valorem.

Soda.

70. Bicarbonate of soda, or supercarbonate of soda, or saleratus, and other alkalies containing fifty per centum or more of bicarbonate of soda, five-eighths of one cent per pound.

71. Bichromate and chromate of soda, one and three-fourths cents per pound.

72. Crystal carbonate of soda, or concentrated soda crystals, or monohydrate, or sesquicarbonate of soda, one-fourth of one cent per pound; chlorate of soda, one and one-half cents per pound.

73. Hydrate of, or caustic soda, one-half of one cent per pound; nitrite of soda and yellow prussiate of soda, two cents per pound; sulphide of soda containing not more than thirty-five per centum of sulphide of soda, and hyposulphite of soda, three-eighths of one cent per pound; sulphide of soda, concentrated, or containing more than thirty-five per centum of sulphide of soda, three-fourths of one cent per pound.

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

74. Sal soda, or soda crystals, not concentrated, one-sixth of one cent per pound.

75. Soda ash, one-fourth of one cent per pound; arseniate of soda, one cent per pound.

76. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.

77. Sulphate of soda, or salt cake, or niter cake, one dollar per ton.

78. Moss and sea grass, eel grass, and seaweeds, if manufactured or dyed, ten per centum ad valorem.

79. Sponges, twenty per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this section, thirty per centum ad valorem.

80. Strychnia, or strychnine, and all salts thereof, fifteen cents per ounce.

81. Sulphur, refined or sublimed, or flowers of, four dollars per ton.

82. Sumac, ground, three-tenths of one cent per pound.

83. Vanillin, twenty cents per ounce.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

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

84. Fire-brick, weighing not more than ten pounds each, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, thirty-five per centum ad valorem; weighing more than ten pounds each and not specially provided for in this section, not glazed, enameled, ornamented, or decorated in any manner, thirty per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty-five per centum ad valorem; magnesite brick, chrome brick, and brick other than fire-brick, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, twenty-five per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, thirty-five per centum ad valorem.

85. Tiles, plain unglazed, one color, exceeding two square inches in size, four cents per square foot; glazed, encaustic, ceramic mosaic, vitrified, semivitrified, flint, spar, embossed, enameled, ornamented, hand painted, gold decorated, and all other earthenware tiles and tiling, by whatever name known, except pill tiles and so-called quarries or quarry tiles, valued at not exceeding forty cents per square foot, eight cents per square foot; exceeding forty cents per square foot, ten cents per square foot and twenty-five per centum ad valorem; so-called quarries or quarry tiles, forty-five per centum ad valorem; mantels, friezes, and articles of every description, composed wholly or in chief value of tiles or tiling, sixty per centum ad valorem.

Tiles.

86. 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, not otherwise specially provided for in this section, twenty per centum ad valorem.

Cement.

87. Lime, five cents per one hundred pounds, including weight of barrel or package.

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

88. Plaster rock or gypsum, crude, thirty cents per ton; if ground or calcined, one dollar and seventy-five cents per ton; pearl hardening for paper makers' use, twenty per centum ad valorem; Keene's cement, or other cement of which gypsum is the component material of chief value, if valued at ten dollars per ton or less, three dollars and fifty cents per ton; if valued above ten dollars and not above fifteen dollars per ton, five dollars per ton; if valued above fifteen dollars and not above thirty dollars per ton, ten dollars per ton; if valued above thirty dollars per ton, fourteen dollars per ton.

Pumice stone.

89. Pumice stone, wholly or partially manufactured, three-eighths of one cent per pound; unmanufactured, valued at fifteen dollars or less per ton, thirty per centum ad valorem; valued at more than fifteen dollars per ton, one-fourth of one cent per pound; manufactures of pumice stone or of which pumice stone is the component material of chief value not specially provided for in this section, thirty-five per centum ad valorem.

Clays or earths.

90. Clays or earths, unwrought or unmanufactured, not specially provided for in this section, one dollar per ton; wrought or manufactured, not specially provided for in this section, two dollars per ton; china clay or kaolin, two dollars and fifty cents per ton; limestone rock asphalt, fifty cents per ton; asphaltum and bitumen, not specially provided for in this section, crude, if not dried, or otherwise advanced in any manner, one dollar and fifty cents per ton; if dried or otherwise advanced in any manner, three dollars per ton; bauxite, or beauxite, crude, not refined or otherwise advanced in condition from its natural state, one dollar per ton; fuller's earth, unwrought and unmanufactured, one dollar and fifty cents per ton; wrought or manufactured, three dollars per ton; fluor spar, three dollars per ton.

Mica.

91. Mica, unmanufactured, or rough trimmed only, five cents per pound and twenty per centum ad valorem; mica, cut or trimmed, mica plates or built-up mica, and all manufactures of mica or of which mica is the component material of chief value, ten cents per pound and twenty per centum ad valorem.

Earthenware and stoneware.

92. Common yellow, brown, or gray earthenware, plain, embossed, or salt-glazed common stoneware, and earthenware or stoneware crucibles, all the foregoing not decorated in any manner, twenty-five per centum ad valorem; yellow earthenware, plain or embossed, coated with white or transparent vitreous glaze but not otherwise ornamented or decorated, and Rockingham earthenware, forty per centum ad valorem.

China ware, etc.

93. China, porcelain, parian, bisque, earthen, stone and crockery ware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, and lamps, all the foregoing wholly or in chief value of such ware; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, sixty per centum ad valorem.

94. China, porcelain, parian, bisque, earthen, stone and crockery ware, plain white, plain brown, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, and lamps, all the foregoing wholly or in chief value of such ware, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, fifty-five per centum ad valorem.

Articles not specified.

95. Articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this section, whether susceptible of decoration or not, if not decorated in any manner, thirty-five per centum ad valorem; if decorated, forty-five

per centum ad valorem; carbon, not specially provided for in this section, twenty per centum ad valorem; electrodes, brushes, plates, and disks, all the foregoing composed wholly or in chief value of carbon, thirty per centum ad valorem.

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

96. Gas retorts, twenty per centum ad valorem; lava tips for burners, ten cents per gross and fifteen per centum ad valorem; carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke, thirty-five cents per hundred feet; if composed chiefly of lampblack or retort carbon, sixty-five cents per hundred feet; filter tubes, thirty-five per centum ad valorem; porous carbon pots for electric batteries, without metallic connections, twenty per centum ad valorem.

Retorts, carbons,
etc.

97. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents), shall pay duty as follows: If holding more than one pint, one cent per pound; if holding not more than one pint and not less than one-fourth of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross: *Provided*, That none of the above articles shall pay a less rate of duty than forty per centum ad valorem: *Provided further*, That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.

Glass.
Bottles, etc.

Provisos.
Minimum.
Restriction.

98. Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free, sixty per centum ad valorem: *Provided*, That for the purposes of this Act, bottles with cut glass stoppers shall, with the stoppers, be deemed entireties.

Ornamented bot-
tles, etc.

Proviso.
Stoppers.

99. Unpolished, cylinder, crown, and common window glass, not exceeding one hundred and fifty square inches, valued at not more than one and one-half cents per pound, one and one-fourth cents per pound; valued at more than one and one-half cents per pound, one and three-eighths cents per pound; above that, and not exceeding three hundred and eighty-four square inches, valued at not more than one and three-fourths cents per pound, one and three-fourths cents per pound; valued at more than one and three-fourths cents per pound, one and seven-eighths cents per pound; above that, and not exceeding seven hundred and twenty square inches, valued at not more than two and one-eighth cents per pound, two and one-fourth cents per pound; valued at more than two and one-eighth cents per pound, two and three-eighths cents per pound; above that, and not exceeding eight hundred and sixty-four square inches, two and three-fourths cents per pound; above that, and not exceeding one thousand two hundred square inches, three and one-fourth cents per pound; above that, and not exceeding two thousand four hundred square

Window glass.

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

Cylinder and crown
glass, polished.

Fluted, etc., plate
glass.

Proviso.
Ground, etc.

Plate glass.

Proviso.
Silvered plates,
framed.

Bent, etc.

Spectacles, etc.

Lenses.

Prisms, etc.

inches, three and three-fourths cents per pound; above that, four and one-fourth cents per pound: *Provided*, That unpolished cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

100. Cylinder and crown glass, polished, not exceeding three hundred and eighty-four square inches, four cents per square foot; above that, and not exceeding seven hundred and twenty square inches, six cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, twelve cents per square foot; above that fifteen cents per square foot.

101. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding three hundred and eighty-four square inches, three-fourths of one cent per square foot; above that, and not exceeding seven hundred and twenty square inches, one and one-fourth cents per square foot; all above that, one and three-fourths cents per square foot; and all fluted, rolled, ribbed, 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.

102. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding three hundred and eighty-four square inches, ten cents per square foot; above that, and not exceeding seven hundred and twenty square inches, twelve and one-half cents per square foot; all above that, twenty-two and one-half cents per square foot.

103. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding three hundred and eighty-four square inches, eleven cents per square foot; above that, and not exceeding seven hundred and twenty square inches, thirteen cents per square foot; all above that, twenty-five cents per square foot: *Provided*, That 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.

104. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of five per centum ad valorem in addition to the rates otherwise chargeable thereon.

105. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over forty cents per dozen, twenty cents per dozen and fifteen per centum ad valorem; valued at over forty cents per dozen and not over one dollar and fifty cents per dozen, forty-five cents per dozen and twenty per centum ad valorem; valued at over one dollar and fifty cents per dozen, fifty per centum ad valorem.

106. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, forty-five per centum ad valorem; if with their edges ground or beveled, ten cents per dozen pairs and forty-five per centum ad valorem.

107. Strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, includ-

ing those used in the construction of gauges, and glass slides for magic lanterns, forty-five per centum ad valorem.

SCHEDULE B.
Earths, earthenware, and glassware—
Continued.
Optical instruments,
etc.

108. Opera and field glasses, telescopes, microscopes, photographic and projection lenses and optical instruments, and frames or mountings for the same; all the foregoing not specially provided for in this section, forty-five per centum ad valorem.

Windows, etc.

109. 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 glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

110. Fusible enamel, twenty-five per centum ad valorem; opal or cylinder glass tiles or tiling, sixty per centum ad valorem.

Marble and onyx.

111. Marble and onyx, in block, rough or squared only, sixty-five cents per cubic foot; marble and onyx, sawed or dressed, over two inches in thickness, one dollar per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, eight cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, ten cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, twelve and one-half cents per superficial foot; if rubbed in whole or in part, two cents per superficial foot in addition; mosaic cubes of marble or onyx, not exceeding two cubic inches in size, if loose, one-fourth of one cent per pound and twenty per centum ad valorem; if attached to paper or other material, five cents per superficial foot and thirty-five per centum ad valorem.

Manufactures of
marble, etc.

112. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semiprecious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for in this section, fifty per centum ad valorem.

113. Burrstones, manufactured or bound up into millstones, fifteen per centum ad valorem.

Building stone, etc.

114. Freestone, granite, sandstone, limestone, and all other monumental or building stone, except marble, breccia, and onyx, not specially provided for in this section, hewn, dressed, or polished, or otherwise manufactured, fifty per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, ten cents per cubic foot.

115. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

Slates.

116. Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this section, twenty per centum ad valorem.

SCHEDULE C.—METALS AND MANUFACTURES OF.

SCHEDULE C.
Metals and manu-
factures of.

117. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites, fifteen cents per ton: *Provided*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

Iron ore.
Provido.
Moisture.

118. Iron in pigs, iron kentledge, spiegeleisen, and ferro-manganese, two dollars and fifty cents per ton; wrought and cast scrap iron, and scrap steel, one dollar per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured by melting, and excluding pig iron in all forms.

Pigs, etc.

SCHEDULE C.
Metals and manu-
factures of—Cont'd.
Bar and round.

119. Bar iron, muck bars, square iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, round iron not less than seven-sixteenths of one inch in diameter, three-tenths of one cent per pound.

Round, in rods, etc.

120. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled or hammered iron, not specially provided for in this section, six-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 four-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, slabs or loops, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of eight dollars per ton.

Proviso.
Slabs, etc.

Charcoal iron.

Iron or steel.
Structural shapes,
etc.

121. 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, not assembled, or manufactured, or advanced beyond hammering, rolling, or casting, valued at nine-tenths of one cent per pound or less, three-tenths of one cent per pound; valued above nine-tenths of one cent per pound, four-tenths of one cent per pound.

Plate.

122. Boiler or other plate iron or steel, except crucible plate steel and saw plates hereinafter provided for in this section, not thinner than number ten wire gauge, cut or sheared to shape or otherwise, or unshaped, and skelp iron or steel sheared or rolled in grooves, valued at eight-tenths of one cent per pound or less, three-tenths of one cent per pound; valued above eight-tenths of one cent and not above one cent per pound, four-tenths of one cent per pound; valued above one cent and not above two cents per pound, five-tenths of one cent per pound; valued above two cents and not above three cents per pound, six-tenths of one cent per pound; valued at over three cents per pound, twenty per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

Proviso.
Thin sheets and
plates.

Anchors, etc.

123. Iron or steel anchors or parts thereof, one cent per pound; forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this section, thirty per centum ad valorem; antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, forty-five per centum ad valorem.

Hoop, etc.

124. Hoop, band, or scroll iron or steel, not otherwise provided for in this section, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, three-tenths of one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, four-tenths of one cent per pound; thinner than number twenty wire gauge, six-tenths of one cent per pound: *Provided*, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay one-tenth of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made; bands and strips of steel, exceeding twelve feet in length, not specially provided for in this section, thirty-five per centum ad valorem.

Proviso.
Barrel hoops.

Baling hoops or ties.

125. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, three-tenths of one cent per pound.

126. 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-fortieths of one cent per pound; railway fish-plates or splice-bars, made of iron or steel, three-tenths of one cent per pound.

SCHEDULE C.
Metals and manufac-
tures of—Continued.
Rails, etc.

127. Sheets of iron or steel, common or black, of whatever dimensions, 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, five-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, six-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number thirty-two wire gauge, eight-tenths of one cent per pound; thinner than number thirty-two wire gauge, nine-tenths of one cent per pound; corrugated or crimped, eight-tenths of one cent per pound; all the foregoing valued at more than three cents per pound, thirty per centum ad valorem: *Provided*, That all sheets or plates of common or black iron or steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel.

Sheets.

Proviso.
Thick sheets or
plates.

128. 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, spelter, or other metals, or any alloy of those metals, shall pay two-tenths of one cent per pound more duty than if the same was not so galvanized or coated; sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding, forty per centum ad valorem.

Covered with zinc,
etc.

129. Sheets of iron or steel, polished, planished, or glanced, by whatever name designated, one and one-half cents per pound: *Provided*, That plates or sheets of iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay two-tenths of one cent per pound more duty than the corresponding gauges of common or black sheet iron or steel.

Planished, glanced,
etc.

Proviso.
Pickled, cold-rolled,
etc.

130. 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 two-tenths cents per pound.

Tin plates, etc.

131. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; 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 and steel not specially provided for in this section, all of the above valued at three-fourths of one cent per pound or less, seven-fortieths of one cent per pound; valued above three-fourths of one cent and not above one and three-tenths cents per pound, three-tenths of one cent per pound; valued above one and three-tenths cents and not above one and eight-tenths cents per pound, five-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, six-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, eight-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and one-tenth cents per pound; valued above four cents and not above

Steel ingots, etc.

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

seven cents per pound, one and two-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 three-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and seven-tenths cents per pound; valued above sixteen cents and not above twenty-four cents per pound, four and six-tenths cents per pound; valued above twenty-four cents and not above thirty-two cents per pound, six cents per pound; valued above thirty-two cents and not above forty cents per pound, seven cents per pound; valued above forty cents per pound, twenty per centum ad valorem.

Steel shavings.

132. Steel wool or steel shavings, forty per centum ad valorem.

Abrasives.

133. Grit, shot, and sand made of iron or steel, that can be used only as abrasives, one cent per pound.

Wire rods.

134. 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, all the foregoing in coils or otherwise, valued at four cents or less per pound, three-tenths of one cent per pound; valued over four cents per pound, six-tenths of one cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: *Provided further*, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of one-half of one cent per pound.

Provisos.

Small rods.

Tempered, etc

Wire.

135. Round iron or steel wire, not smaller than number thirteen wire gauge, one cent per pound; smaller than number thirteen and not smaller than number sixteen wire gauge, one and one-fourth cents per pound; smaller than number sixteen wire gauge, one and three-fourths cents per pound: *Provided*, That all the foregoing shall pay duty at not less than thirty-five per centum ad valorem; all wire composed of iron, steel, or other metal except gold or silver, covered with cotton, silk, or other material, corset clasps, corset steels, dress steels, and all flat wires, and steel in strips, not thicker than number fifteen wire gauge and not exceeding five inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced, and all other wire not specially provided for in this section, shall pay a duty of not less than thirty-five per centum ad valorem; on iron or steel wire coated by dipping, galvanizing or similar process with zinc, tin, or other metal, there shall be paid two-tenths of one cent per pound in addition to the rate imposed on the wire of which it is made: *Provided further*, That articles manufactured wholly or in chief value of any wire or wires provided for in this paragraph shall pay the maximum rate of duty imposed in this section upon any wire used in the manufacture of such articles and in addition thereto one cent per pound: *And provided further*, That no article made from or composed of wire shall pay a less rate of duty than forty per centum ad valorem; telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials, forty per centum ad valorem; barbed fence wire, three-fourths of one cent per pound, but the same shall not be subject to any additional or other rate of duty hereinbefore provided; wire heddles or healds, twenty-five cents per thousand, and in addition thereto, forty per centum ad valorem.

Provisos.

Minimum.

Covered, etc.

Coated, etc.

Manufactures.

Minimum.

Telegraph, etc.

Tin-plate manufac-
tures.

136. No article not specially provided for in this section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll 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, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

137. On all iron or steel bars or rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-eighth of one cent per pound in addition to the rates provided in this section on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, hereinbefore provided for, there shall be paid four-tenths of one cent per pound in addition to the rates provided in this section upon plates, strips, or sheets of iron or steel of common or black finish of corresponding gauge or value; and on steel circular saw plates there shall be paid one-fourth of one cent per pound in addition to the rates provided in this section for steel plates.

SCHEDULE C.
Metals and manufac-
tures of—Continued.
Cold-rolled, etc.

Circular saw plates.

138. 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, or upon any manufacture of iron or steel.

No allowance for
rust, etc.

139. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

Malleable iron, etc.,
classed as steel.

140. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and five-eighths cents per pound.

Manufactures of
iron or steel.
Anvils.

141. Automobiles, bicycles, and motorcycles, and finished parts of any of the foregoing, not including tires, forty-five per centum ad valorem.

Automobiles, etc.

142. 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, not otherwise provided for in this section, valued at not more than six cents per pound, three-fourths of one cent 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.

Axles.

Provido.
Fitted in wheels.

143. Blacksmith's hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and three-eighths cents per pound.

Blacksmith's ham-
mers, etc.

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

Bolts, etc.

145. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, twenty cents per square foot; when manufactured with tempered round steel wire, forty-five cents per square foot; when manufactured with plated wire or other than round iron or steel wire, or with felt face, wool face, or rubber face cloth containing wool, fifty-five cents per square foot.

Card clothing.

146. Cast-iron pipe of every description, one-fourth of one cent per pound.

Cast-iron pipe.

SCHEDULE C.
Metals and manufac-
tures of—Continued.
Andirons, etc.

147. Cast-iron andirons, plates, stove plates, sadirons, tailor's irons, hatter's irons, and castings and vessels wholly of cast iron, eight-tenths of one cent per pound. All castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, shall pay two-tenths of one cent per pound more than the rate imposed upon the castings of iron and cast-iron plates hereinbefore provided for.

Malleable castings.

148. Castings of malleable iron not specially provided for in this section, seven-tenths of one cent per pound.

Hollow ware.

149. Cast hollow ware, coated, glazed, or tinned, one and one-half cents per pound.

Chains.

150. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, seven-eighths of one cent per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and one-eighth cents per pound; less than three-eighths of one inch in diameter and not less than five-sixteenths of one inch in diameter, one and six-eighths cents per pound; less than five-sixteenths of one inch in diameter, three cents per pound; but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

Tubes, etc.

151. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, or stays, not thinner than number sixteen wire gauge, if not less than three-eighths of an inch in diameter, one cent per pound; if less than three-eighths of an inch and not less than one-fourth of an inch in diameter, one and one-half cents per pound; if less than one-fourth of an inch in diameter, two cents per pound: *Provided*, That no tubes, pipes, flues, or stays, made of charcoal iron, shall pay a less rate of duty than one and one-half cents per pound; cylindrical or tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty, thirty per centum ad valorem; flexible metal tubing or hose, not specially provided for in this section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto, thirty per centum ad valorem; welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure, two cents per pound; all other iron or steel tubes, finished, not specially provided for in this section, thirty per centum ad valorem.

Proviso.
Charcoal iron.

Tanks, etc.

Penknives, etc.

152. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, valued at not more than forty cents per dozen, forty per centum ad valorem; valued at more than forty cents per dozen and not exceeding fifty cents per dozen, one cent per piece and forty per centum ad valorem; valued at more than fifty cents per dozen and not exceeding one dollar and twenty-five cents per dozen, five cents per piece and forty per centum ad valorem; valued at more than one dollar and twenty-five cents per dozen and not exceeding three dollars per dozen, ten cents per piece and forty per centum ad valorem; valued at more than three dollars per dozen, twenty cents per piece and forty per centum ad valorem: *Provided*, That any of the foregoing knives or erasers, if imported in the condition of assembled, but not fully finished, shall be dutiable at not less than the rate of duty herein imposed upon fully finished knives and erasers of the same material and quality, but not less in any case than ten cents each and forty per centum ad valorem: *Provided further*, That blades, handles, or other parts of any of the foregoing knives or erasers shall be dutiable at not less than the rate herein imposed upon knives and erasers valued at more than fifty cents per dozen and not exceeding one dol-

Provisos.
Partly finished.

Blades, handles, etc.

lar and twenty-five cents per dozen; razors, finished, valued at less than one dollar per dozen, thirty-five per centum ad valorem; valued at one dollar and less than one dollar and fifty cents per dozen, six cents each and thirty-five per centum ad valorem; valued at one dollar and fifty cents and less than two dollars per dozen, ten cents each and thirty-five per centum ad valorem; valued at two dollars and less than three dollars per dozen, twelve cents each and thirty-five per centum ad valorem; valued at three dollars or more per dozen, fifteen cents each and thirty-five per centum ad valorem: *Provided*, That blades (except for safety razors), handles, and unfinished razors shall pay no less duty than that imposed on finished razors valued at two dollars per dozen: *Provided further*, That on and after October first, nineteen hundred and nine, all the articles specified in this paragraph shall when imported have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the shank or tang of at least one or, if practicable, each and every blade thereof. Scissors and shears, and blades for the same, finished or unfinished, valued at not more than fifty cents per dozen, fifteen cents per dozen and fifteen per centum ad valorem; valued at more than fifty cents and not more than one dollar and seventy-five cents per dozen, fifty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and seventy-five cents per dozen, seventy-five cents per dozen and twenty-five per centum ad valorem.

153. Sword blades, and swords and side arms irrespective of quality or use, in part of metal, fifty per centum ad valorem.

154. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished; if imported with handles of mother-of-pearl, shell, ivory, silver, nicked silver, or other metal than iron or steel, fourteen cents each; with handles of deerhorn, ten cents each; with handles of hard rubber, solid bone, celluloid, or any pyroxyline material, four cents each; with handles of any other material than those above mentioned, one cent each, and in addition, on all the above articles, fifteen per centum ad valorem; any of the knives, forks or steels, enumerated in this paragraph, if imported without handles, forty per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than forty per centum ad valorem: *Provided*, That all the articles specified in this paragraph when imported on and after October first, nineteen hundred and nine, shall have the name of the maker or purchaser and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

155. Files, file-blanks, rasps, and floats, of all cuts and kinds, two and one-half inches in length and under, twenty-five cents per dozen; over two and one-half inches in length and not over four and one-half inches, forty-seven and one-half cents per dozen; over four and one-half inches in length and under seven inches, sixty-two and one-half cents per dozen; seven inches in length and over, seventy-seven and one-half cents per dozen.

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

157. Double-barreled, sporting, breech-loading shotguns, combination shotguns and rifles, valued at not more than five dollars, one dollar and fifty cents each and in addition thereto fifteen per centum ad valorem; valued at more than five dollars and not more than ten dollars, four dollars each and in addition thereto fifteen per centum ad valorem each; valued at more than ten dollars, six dollars each; double barrels for sporting breech-loading shotguns and rifles, further

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

Blades, handles, etc.

Name of maker to
be sunk in blade, etc.

Scissors, etc.

Swords, etc.

Knives, steels, and
forks.

Provided.
Minimum.

Name of maker to
be indelibly stamped.

Files.

Muskets, etc.

Sporting guns, etc.

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

Proviso.
Parts.

advanced in manufacture than rough bored only, three dollars each; stocks for double-barreled sporting breech-loading shotguns and rifles wholly or partially manufactured, three dollars each; and in addition thereto on all such guns and rifles, valued at more than ten dollars each, and on such stocks and barrels, thirty-five per centum ad valorem; on all other parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, fifty per centum ad valorem: *Provided*, That all double-barreled sporting breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of six dollars each and thirty-five per centum ad valorem; single-barreled breech-loading shotguns, or parts thereof, except as otherwise specially provided for in this section, one dollar each and thirty-five per centum ad valorem; pistols, automatic, magazine, or revolving, or parts thereof, seventy-five cents each and twenty-five per centum ad valorem.

Pistols.

Hollow ware.

158. Table, kitchen, and hospital utensils, or other similar hollow ware, of iron or steel, enameled or glazed with vitreous glasses, but not ornamented or decorated with lithographic or other printing, forty per centum ad valorem.

Nails, spikes, etc.

159. Cut nails and cut spikes of iron or steel, four-tenths of one cent per pound.

160. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this section, one and one-half cents per pound.

161. Wire nails made of wrought iron or steel, not less than one inch in length and not lighter than number sixteen wire gauge, four-tenths of one cent per pound; less than one inch in length and lighter than number sixteen wire gauge, three-fourths of one cent per pound.

162. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, three-fourths of one cent per pound.

163. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, five-eighths of one cent per thousand; exceeding sixteen ounces to the thousand, three-fourths of one cent per pound.

Needles.

164. Needles for knitting or sewing machines, one dollar per thousand and twenty-five per centum ad valorem; latch needles, one dollar and fifteen cents per thousand and thirty-five per centum ad valorem; crochet needles and tape needles, knitting and all other needles, not specially provided for in this section, and bodkins of metal, twenty-five per centum ad valorem; but no articles other than the needles which are specifically named in this section shall be dutiable as needles unless having an eye, and fitted and used for carrying a thread. Needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, shall pay duty as entireties according to the component material of chief value therein.

Fish hooks, rods, etc.

165. Fish hooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks and all other fishing tackle or parts thereof, not specially provided for in this section, except fishing lines, fishing nets and seines, forty-five per centum ad valorem.

Printing plates.

166. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved for printing, twenty per centum ad valorem; plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, twenty-five per centum ad valorem; lithographic plates of stone or other material, engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates, fifty per centum ad valorem.

Rivets, etc.

167. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, forty-five

per centum ad valorem; rivets of iron or steel, not specially provided for in this section, one and one-fourth cents per pound.

168. Crosscut saws, five cents per linear foot; mill saws, eight cents per linear foot; pit and drag saws, six cents per linear foot; circular saws, twenty per centum ad valorem; steel band saws, finished or further advanced than tempered and polished, five cents per pound and twenty per centum ad valorem; hand, back, and all other saws, not specially provided for in this section, twenty-five per centum ad valorem.

169. Screws, commonly called wood screws, made of iron or steel, 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, eight cents per pound; one-half inch and less in length, ten cents per pound.

170. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partially finished, fifty per centum ad valorem.

171. 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, one and one-fourth cents per pound; ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one cent per pound: *Provided*, That when wheels for railway purposes, 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.

172. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, seven cents per pound; in plates, sheets, bars, and rods, eleven cents per pound; barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value, three cents per pound and twenty-five per centum ad valorem.

173. Antimony, as regulus or metal, one and one-half cents per pound; antimony ore, stibnite and matte containing antimony, but not containing more than ten per centum of lead, one cent per pound on the antimony contents therein contained: *Provided*, That on all importations of antimony-bearing ores and matte containing antimony the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishment, they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishment, and who shall submit the samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entry shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law, and the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph; antimony, oxide of, one and one-half cents per pound and twenty-five per centum ad valorem.

174. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

175. Bronze powder, brocades, flitters, and metallics, twelve cents per pound; bronze, or Dutch-metal or aluminum, in leaf, six cents per one hundred leaves.

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

Saws.

Wood screws.

Umbrella ribs, etc.

Car wheels, etc.

Provido.
Fitted with axles.

Aluminum, etc.

Antimony.

Provido.
Delivery of ore in
bond to smelter.

Sampling at smelter.

Liquidation.

Argentine.

Bronze, etc.

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

176. Copper, in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, two and one-half cents per pound; sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, two cents per pound.

Gold leaf.

177. Gold leaf, thirty-five cents per one hundred leaves. The foregoing rate applies to leaf not exceeding in size the equivalent of three and three-eighths by three and three-eighths inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent.

Silver leaf.

178. Silver leaf, ten cents per one hundred leaves.

Tinsel wire.

179. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, five cents per pound; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, five cents per pound and thirty per centum ad valorem; fabrics, laces, embroideries, braids, galloons, trimmings, ribbons, beltings, ornaments, toys, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, bullions, or metal threads, fifteen cents per pound and sixty per centum ad valorem.

Hooks and eyes.

180. Hooks and eyes, metallic, whether loose, carded, or otherwise, including weight of cards, cartons, and immediate wrappings and labels, four and one-half cents per pound and fifteen per centum ad valorem.

Lead-bearing ores.

181. Lead-bearing ore of all kinds, one and one-half cents per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Proviso.
Delivery in bond to
smelter.

Sampling at smelter.

Liquidation.

Lead.

182. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this section, old refuse lead run into blocks and bars, and old scrap lead fit only to be re-manufactured; all the foregoing, two and one-eighth cents per pound; lead in sheets, pipe, shot, glaziers' lead and lead wire, two and three-eighths cents per pound.

Mineral substances,
metallic.

183. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this section, twenty per centum ad valorem; monazite sand and thorite, four cents per pound; thorium, oxide of and salts of, gas mantles treated with chemicals or metallic oxides, and gas mantle scrap consisting in chief value of metallic oxides, forty per centum ad valorem.

Chromium, etc.

184. Chrome or chromium metal, ferrochrome or ferrocromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovandium, molybdenum, titanium, tantalum, tungsten, or wolfram metal, valued at two hundred dollars per ton or less, twenty-five per centum ad valorem; valued at more than two hundred dollars per ton, twenty per centum ad valorem; ferrosilicon contain-

ing not more than fifteen per centum of silicon, five dollars per ton; ferrosilicon containing more than fifteen per centum of silicon, twenty per centum ad valorem.

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

185. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, rods, or plates, six cents per pound; sheets or strips, thirty-five per centum ad valorem.

Nickel.

186. Pens, metallic, except gold pens, twelve cents per gross; with nib and barrel in one piece, fifteen cents per gross.

Pens.

187. Penholder tips, penholders and parts thereof, five cents per gross and twenty-five per centum ad valorem; gold pens, twenty-five per centum ad valorem; fountain pens, stylographic pens, thirty per centum ad valorem; combination penholders, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment, forty per centum ad valorem: *Provided*, That pens and penholders shall be assessed for duty separately.

Penholders, gold pens, etc.

Proviso.
Assessments.

188. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry, thirty-five per centum ad valorem.

Pins.

189. Quicksilver, seven cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

Quicksilver.
Flasks, etc.

190. Tungsten-bearing ores of all kinds, ten per centum ad valorem.

Tungsten ores.

191. Type metal, one and one-half cents per pound on the lead contained therein; new types, twenty-five per centum ad valorem.

Type and typemetal.

192. Watch movements, including time-detectors, whether imported in cases or not, if having not more than seven jewels, seventy cents each; if having more than seven jewels and not more than eleven jewels, one dollar and thirty-five cents each; if having more than eleven jewels and not more than fifteen jewels, one dollar and eighty-five cents each; if having more than fifteen and not more than seventeen jewels, one dollar and twenty-five cents each and twenty-five per centum ad valorem; if having more than seventeen jewels, three dollars each and twenty-five per centum ad valorem; watch cases and parts of watches, chronometers, box or ship, and parts thereof, forty per centum ad valorem; lever clock movements having jewels in the escapement, and clocks containing such movements, one dollar each and forty per centum ad valorem; all other clocks and parts thereof, not otherwise provided for in this section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware, forty per centum ad valorem; all jewels for use in the manufacture of watches or clocks, ten per centum ad valorem; enameled dials for watches or other instruments, three cents per dial and forty per centum ad valorem: *Provided*, That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the country of origin, and that all watch movements, lever clock movements with jewels in the escapement, and cases of foreign manufacture shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said number to be expressed both in words and in Arabic numerals; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.

Watch movements, etc.

Clocks, etc.

Proviso.
Country of origin, etc., to be marked.

Number of jewels, etc.

193. Zinc-bearing ore of all kinds, including calamine, containing less than ten per centum of zinc, shall be admitted free of duty; containing ten per centum or more of zinc and less than twenty per cen-

Zinc ore.

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

Proviso.
Delivery in bond to
smelter.

Sampling, etc.

Liquidation.

Zinc.

Metal cans, boxes,
etc.

Provisos.
Minimum.

Paper, etc., wrap-
pers.

Bottle caps, metal.

Cash registers, ma-
chines, etc.

Proviso.
Free entry of em-
broidery, road-pre-
serving machines,
etc., until January 1,
1911.

tum, one-fourth of one cent per pound on the zinc contained therein; containing twenty per centum or more of zinc and less than twenty-five per centum, one-half of one cent per pound on the zinc contained therein; containing twenty-five per centum of zinc, or more, one cent per pound on the zinc contained therein: *Provided*, That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample, and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

194. Zinc in blocks or pigs and zinc dust, one and three-eighths cents per pound; in sheets, one and five-eighths cents per pound; in sheets coated or plated with nickel or other metal, or solutions, one and three-fourths cents per pound; old and worn-out, fit only to be remanufactured, one cent per pound.

195. Cans, boxes, packages, and other containers of all kinds (except such as are hermetically sealed by soldering or otherwise), composed wholly or in chief value of metal lacquered or printed by any process of lithography whatever, if filled or unfilled, and whether their contents be dutiable or free, four cents per pound and thirty-five per centum ad valorem: *Provided*, That none of the foregoing articles shall pay a less rate of duty than fifty-five per centum ad valorem; but no cans, boxes, packages, or containers of any kind, of the capacity of five pounds or under, subject to duty under this paragraph, shall pay less duty than if the same were imported empty; and the dutiable value of the same shall include all packing charges, cartons, wrappings, envelopes, and printed matter accompanying them when such cans, boxes, packages, or containers are imported wholly or partly filled with merchandise exempt from duty (except liquids and merchandise commercially known as drugs) and which is commonly dealt in at wholesale in the country of original exportation in bulk or in packages exceeding five pounds in capacity: *Provided further*, That paper, cardboard or pasteboard wrappings or containers that are made and used only for the purpose of holding or containing the article with which they are filled, and after such use are mere waste material, shall not be dutiable unless their contents are dutiable.

196. Bottle caps of metal, if not colored, waxed, lacquered, enameled, lithographed, or embossed in color, one-half of one cent per pound and forty-five per centum ad valorem; if colored, waxed, lacquered, enameled, lithographed, or embossed in color, fifty-five per centum ad valorem.

197. Cash registers, jute manufacturing machinery, linotype and all typesetting machines, machine tools, printing presses, sewing machines, typewriters, and all steam engines, thirty per centum ad valorem; embroidery machines and lace-making machines, including machines for making lace curtains, nets, or nettings, forty-five per centum ad valorem: *Provided, however*, That all embroidery machines and Lever or Gethrough lace-making machines, machines used only for the weaving of linen cloth from flax and flax fiber, and tar and oil spreading machines used in the construction and main-

tenance of roads and in improving them by the use of road preservatives, shall, if imported prior to January first, nineteen hundred and eleven, be admitted free of duty.

198. Nippers and pliers of all kinds (except blacksmiths' tongs, surgical and dental instruments or parts thereof), wholly or partly manufactured, eight cents per pound and forty per centum ad valorem.

199. Articles or wares not specially provided for in this section, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

200. Timber, hewn, sided or squared otherwise than by sawing (not less than eight inches square) and round timber used for spars or in building wharves, one-half of one cent per cubic foot.

201. Sawed boards, planks, deals, and other lumber of whitewood, sycamore, and basswood, fifty cents per thousand feet board measure; sawed lumber, not specially provided for in this section, one dollar and twenty-five cents per thousand feet board measure; but when lumber of any sort is planed or finished, there shall be levied in addition to the rates herein provided, the following:

For one side so planed or finished, fifty cents per thousand feet board measure; for planing or finishing on one side and tonguing and grooving or for planing or finishing on two sides, seventy-five cents per thousand feet board measure; for planing or finishing on three sides, or planing and finishing on two sides and tonguing and grooving, one dollar and twelve and one-half cents per thousand feet board measure; for planing and finishing on four sides, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tonguing, and grooving.

202. Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, fifteen per centum ad valorem.

203. Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood unmanufactured, not specially provided for in this section, twenty per centum ad valorem.

204. Paving posts, railroad ties, and telephone, trolley, electric light, and telegraph poles of cedar or other woods, ten per centum ad valorem.

205. Clapboards, one dollar and twenty-five cents per thousand.

206. Hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oarblocks, heading blocks, and all like blocks or sticks, roughhewn, sawed or bored, twenty per centum ad valorem.

207. Laths, twenty cents per one thousand pieces.

208. Pickets, palings and staves of wood, of all kinds, ten per centum ad valorem.

209. Shingles, fifty cents per thousand.

210. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing-boxes (empty), and packing-box shooks, of wood, not specially provided for in this section, thirty per centum ad valorem.

211. Boxes, barrels, or other articles containing oranges, lemons, limes, grape fruit, shaddocks or pomelos, thirty per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufac-

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

Nippers and pliers.

Articles not speci-
fied.

SCHEDULE D.
Wood and manu-
factures of.
Timber, hewn, etc.

Sawed boards.

Briar root, etc.,
blocks.

Cabinet - wood
boards, etc.

Posts, poles, etc.

Clapboards.
Hubs, blocks, etc.

Laths.
Pickets, etc.

Shingles.
Casks, barrels, etc.

Boxes, etc., for cit-
rus fruits.

Provido.
Made of shooks ex-
ported.

SCHEDULE D.
Wood and manufac-
tures of—Continued.

Identity.

Reeds, willow, etc.

Toothpicks, skew-
ers.

Porch blinds, etc.

Furniture, house or
cabinet.

ture 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; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

212. Chair cane or reeds wrought or manufactured from rattans or reeds, ten per centum ad valorem; osier or willow, including chip of and split willow, prepared for basket makers' use, twenty-five per centum ad valorem; manufactures of osier or willow and willow furniture, forty-five per centum ad valorem.

213. Toothpicks of wood or other vegetable substance, two cents per one thousand and fifteen per centum ad valorem; butchers' and packers' skewers of wood, forty cents per thousand.

214. Porch and window blinds, baskets, curtains, shades, or screens of bamboo, wood, straw, or compositions of wood, not specially provided for in this section, thirty-five per centum ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, forty per centum ad valorem.

215. House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

SCHEDULE E.
Sugar, molasses, and
manufactures of.
Sugar, etc.

SCHEDULE E.—SUGAR, MOLASSES, AND MANUFACTURES OF.

216. Sugars, not above number sixteen Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, ninety-five one-hundredths of one cent per pound, and for every additional degree shown by the polariscopic test, thirty-five one-thousandths of one cent per pound additional, and fractions of a degree in proportion; and on sugar above number sixteen Dutch standard in color, and on all sugar which has gone through a process of refining, one cent and ninety one-hundredths of one cent per pound; molasses testing not above forty degrees, twenty per centum ad valorem; testing above forty degrees and not above fifty-six degrees, three cents per gallon; testing above fifty-six degrees, six cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test.

Maple sugar, glu-
cose, etc.

217. Maple sugar and maple sirup, four cents per pound; glucose or grape sugar, one and one-half cents per pound; sugar cane in its natural state, or unmanufactured, twenty per centum ad valorem.

Saccharine.

218. Saccharine, sixty-five cents per pound.

Candy and confec-
tionery.

219. Sugar candy and all confectionery not specially provided for in this section, valued at fifteen cents per pound or less, and on sugars after being refined, when tintured, colored or in any way adulterated, four cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

SCHEDULE F.
Tobacco and manu-
factures of.
Wrapper, filler, and
leaf tobacco.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

220. Wrapper tobacco, and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, one dollar and eighty-five

cents per pound; if stemmed, two dollars and fifty cents per pound; filler tobacco not specially provided for in this section, if unstemmed, thirty-five cents per pound; if stemmed, fifty cents per pound.

SCHEDULE F.
Tobacco and manu-
factures of—Cont'd.

221. The term wrapper tobacco as used in this section means that quality of leaf tobacco which is suitable for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

Definition of terms.

Invoice require-
ments.

Examination for
classification.

222. All other tobacco, manufactured or unmanufactured, not specially provided for in this section, and scrap tobacco, fifty-five cents per pound.

All other.

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

Snuff.

224. Cigars, cigarettes, cheroots of all kinds, four dollars and fifty cents 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.

Cigars, cigarettes,
and cheroots.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

SCHEDULE G.
Agricultural prod-
ucts and provisions.
Cattle.

225. Cattle, if less than one year old, two dollars per head; all other cattle if valued at not more than fourteen dollars per head, three dollars and seventy-five cents per head; if valued at more than fourteen dollars per head, twenty-seven and one-half per centum ad valorem.

Swine.

226. Swine, one dollar and fifty cents per head.

Horses and mules.

227. Horses and mules, valued at one hundred and fifty dollars or less per head, thirty dollars per head; if valued at over one hundred and fifty dollars, twenty-five per centum ad valorem.

228. Sheep, one year old or over, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

Sheep.

229. All other live animals, not specially provided for in this section, twenty per centum ad valorem.

Live animals, other.

230. Barley, thirty cents per bushel of forty-eight pounds.

Barley.

231. Barley malt, forty-five cents per bushel of thirty-four pounds.

232. Barley, pearled, patent, or hulled, two cents per pound.

233. Broom corn, three dollars per ton.

Broom corn.

234. Buckwheat, fifteen cents per bushel of forty-eight pounds; buckwheat flour, twenty-five per centum ad valorem.

Buckwheat.

235. Corn or maize, fifteen cents per bushel of fifty-six pounds.

Corn.

236. Corn meal, forty cents per one hundred pounds.

237. Macaroni, vermicelli, and all similar preparations, one and one-half cents per pound.

Macaroni, etc.

238. Oats, fifteen cents per bushel.

Oats.

239. Oatmeal and rolled oats, one cent per pound; oat hulls, ten cents per hundred pounds.

240. Rice, cleaned, two cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, one and one-fourth cents per pound; rice flour, and rice meal, and rice broken which will pass through a number twelve wire sieve of a kind prescribed by the Secretary of the Treasury, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

Rice.

SCHEDULE G.
Agricultural products and provisions—
Continued.
 Rye.
 Wheat.

241. Rye, ten cents per bushel; rye flour, one-half of one cent per pound.

242. Wheat, twenty-five cents per bushel.

243. Wheat flour, and semolina, twenty-five per centum ad valorem.

Biscuits, etc.

244. Biscuits, bread, wafers, and similar articles, not specially provided for in this section, twenty per centum ad valorem; biscuits, wafers, cakes, and other baked articles, by whatever name known, composed in whole or in part of eggs, or any kind of flour or meal, or other material, when sweetened with sugar, honey, molasses, or other material, or combined with chocolate, nuts, fruit, or confectionery of any kind, or both so sweetened and combined, and without regard to the component material of chief value, valued at fifteen cents per pound or less, three cents per pound and fifteen per centum ad valorem; valued at more than fifteen cents per pound, fifty per centum ad valorem.

Butter.

245. Butter and substitutes therefor, six cents per pound.

Cheese.

246. Cheese, and substitutes therefor, six cents per pound.

Milk.

247. Milk, fresh, two cents per gallon; cream, five cents per gallon.

248. Milk, preserved or condensed, or sterilized by heating or other processes, including weight of immediate coverings, two cents per pound; sugar of milk, five cents per pound.

Beans.

249. Beans, forty-five cents per bushel of sixty pounds.

Beets.

250. Beets, twenty-five per centum ad valorem; sugar beets, ten per centum ad valorem.

Beans, etc., prepared, etc.

251. Beans, pease, mushrooms, and truffles, prepared or preserved, or contained in tins, jars, bottles, or similar packages, two and one-half cents per pound, including the weight of immediate coverings; mushrooms, cut, sliced, or dried, in undivided packages containing not less than five pounds, two and one-half cents per pound.

Vegetables, sliced, pickled, etc.

252. Vegetables, if cut, sliced, or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this section, and bean stick or bean cake, miso, and similar products, forty per centum ad valorem.

Pickles.

253. Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this section, and fish paste or sauce, forty per centum ad valorem.

Cabbages.

254. Cabbages, two cents each.

Cider.

255. Cider, five cents per gallon.

Eggs.

256. Eggs, not specially provided for in this section, five cents per dozen.

257. Eggs, dried, fifteen cents per pound; eggs, yolk of, twenty-five per centum ad valorem; albumen, egg or blood, three cents per pound; dried blood, when soluble, one and one-half cents per pound.

Hay.

258. Hay, four dollars per ton.

Honey.

259. Honey, twenty cents per gallon.

Hops.

260. Hops, sixteen cents per pound; hop extract and lupulin, fifty per centum ad valorem.

Onions.

261. Onions, forty cents per bushel of fifty-seven pounds; garlic, one cent per pound.

Pease.

262. Pease, green, in bulk or in barrels, sacks, or similar packages, twenty-five cents per bushel of sixty pounds; seed pease, forty cents per bushel of sixty pounds; pease, dried, not specially provided for in this section, twenty-five cents per bushel; split pease, forty-five cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

Flowers, plants, bulbs, etc.

263. Orchids, palms, azaleas, and all other decorative or greenhouse plants and cut flowers, preserved or fresh, twenty-five per centum ad valorem; lily of the valley pips, tulip, narcissus, begonia,

and gloxinia bulbs, one dollar per thousand; hyacinth, astilbe, dielytra, and lily of the valley clumps, two dollars and fifty cents per thousand; lily bulbs and calla bulbs, five dollars per thousand; peony, Iris Kämpferii or Germanica, canna, dahlia, and amaryllis bulbs, ten dollars per thousand; all other bulbs, bulbous roots or corms which are cultivated for their flowers or foliage, fifty cents per thousand.

SCHEDULE G.
Agricultural products and provisions—
Continued.

264. Stocks, cuttings, or seedlings of Myrobolan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, three years old or less, one dollar per thousand plants; stocks, cuttings, or seedlings of pear, apple, quince and the Saint Julien plum, three years old or less, two dollars per thousand plants; rose plants, budded, grafted, or grown on their own roots, four cents each; stocks, cuttings and seedlings of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants, and vines commonly known as nursery or greenhouse stock, not specially provided for in this section, twenty-five per centum ad valorem.

Cuttings, rose, fruit trees, etc.

265. Potatoes, twenty-five cents per bushel of sixty pounds.

Potatoes.

266. Seeds: Castor beans or seeds, twenty-five cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this section, twenty-five cents per bushel of fifty-six pounds; poppy seed, fifteen cents per bushel; mushroom spawn, and spinach seed, one cent per pound; beet, except sugar beet, carrot, corn salad, parsley, parsnip, radish, turnip and ruta-baga seed, four cents per pound; cabbage, collard, kale and kohlrabi seed, eight cents per pound; egg plant and pepper seed, twenty cents per pound; seeds of all kinds not specially provided for in this section, ten cents per pound.

Seeds, vegetable, etc.

267. Straw, one dollar and fifty cents per ton.

Straw.

268. Teazels, thirty per centum ad valorem.

Teazels.

269. Vegetables in their natural state, not specially provided for in this section, twenty-five per centum ad valorem.

Vegetables.

270. Fish (except shellfish) by whatever name known, packed in oil, in bottles, jars, kegs, tin boxes, or cans, shall be dutiable as follows: When in packages containing seven and one-half cubic inches or less, one and one-half cents per bottle, jar, keg, box, or can; containing more than seven and one-half and not more than twenty-one cubic inches, two and one-half cents per bottle, jar, keg, box, or can; containing more than twenty-one and not more than thirty-three cubic inches, five cents per bottle, jar, keg, box, or can; containing more than thirty-three and not more than seventy cubic inches, ten cents per bottle, jar, keg, box, or can; all other fish (except shellfish) in tin packages, thirty per centum ad valorem; fish in packages, containing less than one-half barrel, and not specially provided for in this section, thirty per centum ad valorem; caviar, and other preserved roe of fish, thirty per centum ad valorem.

Fish, packed.

271. Fresh-water fish not specially provided for in this section, one-fourth of one cent per pound.

Fresh-water fish.

272. Herrings, pickled or salted, smoked or kippered, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound; eels and smelts, fresh or frozen, three-fourths of one cent per pound.

Herring, eels, and smelts.

273. Fish, fresh, smoked, dried, salted, pickled, frozen, packed in ice or otherwise prepared for preservation, not specially provided for in this section, three-fourths of one cent per pound; fish, skinned or boned, one and one-fourth cents per pound; mackerel, halibut, or salmon, fresh, pickled, or salted, one cent per pound.

Fish, fresh, smoked, etc.

274. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, twenty-five cents per bushel; berries, edible, in their natural condition, one cent per quart; cranberries, twenty-five per centum ad valorem; all edible fruits, including berries, when dried, desiccated,

Fruit.

SCHEDULE G.
Agricultural products and provisions—
Continued.

- evaporated, or prepared in any manner, not specially provided for in this section, two cents per pound; comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over ten per centum of alcohol, one cent per pound and thirty-five per centum ad valorem; if containing over ten per centum of alcohol and not specially provided for in this section, thirty-five per centum ad valorem and in addition two dollars and fifty cents per proof gallon on the alcohol contained therein in excess of ten per centum; jellies of all kinds, thirty-five per centum ad valorem; pineapples preserved in their own juice, not having sugar, spirits, or molasses added thereto, twenty-five per centum ad valorem.
- Figs, raisins, olives, etc.** 275. Figs, two and one-half cents per pound; plums, prunes, and prunelles, two cents per pound; raisins and other dried grapes, two and one-half cents per pound; dates, one cent per pound; currants, Zante or other, two cents per pound; olives, in bottles, jars, kegs, tins, or other packages, containing less than five gallons each, twenty-five cents per gallon; otherwise, fifteen cents per gallon.
- Grapes.** 276. Grapes in barrels or other packages, twenty-five cents per cubic foot of capacity of barrels or packages.
- Lemons, oranges, etc.** 277. Lemons, one and one-half cents per pound; oranges, limes, grape fruit, shaddocks, or pomelos, one cent per pound.
- Orange peel, etc.** 278. Orange peel or lemon peel, preserved, candied, or dried, and cocoanut meat or copra desiccated, shredded, cut, or similarly prepared, two cents per pound; citron or citron peel, preserved, candied, or dried, four cents per pound.
- Pineapples.** 279. Pineapples, in barrels and other packages, eight cents per cubic foot of the capacity of barrels or packages; in bulk, eight dollars per thousand.
- Almonds, etc.** 280. Almonds, not shelled, four cents per pound; clear almonds, shelled, six cents per pound; apricot and peach kernels, four cents per pound.
- Filberts and walnuts.** 281. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, five cents per pound.
- Peanuts.** 282. Peanuts or ground beans, unshelled, one-half of one cent per pound; shelled, one cent per pound.
- Nuts, not specified.** 283. Nuts of all kinds, shelled or unshelled, not specially provided for in this section, one cent per pound; but no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.
- Bacon and hams.** 284. Bacon and hams, four cents per pound.
- Fresh meat.** 285. Fresh beef, veal, mutton, lamb, pork, and venison and other game, except birds, one and one-half cents per pound.
- Preserved meat.** 286. Meats of all kinds, prepared or preserved, not specially provided for in this section, twenty-five per centum ad valorem.
- Extract of meat.** 287. Extract of meat, not specially provided for in this section, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.
- Lard.** 288. Lard, one and one-half cents per pound.
- Poultry.** 289. Poultry, live, three cents per pound; dead, five cents per pound.
- Tallow, etc.** 290. Tallow, one-half of one cent per pound; wool grease, including that known commercially as degreas or brown wool grease, crude and not refined, or improved in value or condition, one-fourth of one cent per pound; refined, or improved in value or condition, and not specially provided for in this section, one-half of one cent per pound.

291. Chicory root, raw, dried, or undried, but unground, one and one-half cents per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this section, three cents per pound.

SCHEDULE G.
Agricultural products and provisions—
Continued.
Chicory root.

292. Chocolate and cocoa, prepared or manufactured, not specially provided for in this section, valued at not over fifteen cents per pound, two and one-half cents per pound; valued above fifteen and not above twenty-four cents per pound, two and one-half cents per pound and ten per centum ad valorem; valued above twenty-four and not above thirty-five cents per pound, five cents per pound and ten per centum ad valorem; valued above thirty-five cents per pound, fifty per centum ad valorem. The weight and value of all coverings, other than plain wooden, shall be included in the dutiable weight and value of the foregoing merchandise; powdered cocoa, unsweetened, five cents per pound.

Chocolate and cocoa.

293. Cocoa butter or cocoa butterine, refined deodorized cocoanut oil, and all substitutes for cocoa butter, three and one-half cents per pound.

Cocoa butter.

294. Dandelion root and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this section, two and one-half cents per pound.

Coffee substitutes.

295. Salt in bags, sacks, barrels, or other packages, eleven cents per one hundred pounds; in bulk, seven cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries and in curing fish on the shores of the navigable waters of the United States under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

Salt.

Provisos.
Remission of duty,
if used in curing fish.

Drawback, used on
exported meats.

296. Starch, made from potatoes, one and one-half cents per pound; all other starch, including all preparations, from whatever substance produced, fit for use as starch, one cent per pound.

Starch.

297. Dextrine, dextrine substitutes, soluble starch or chemically treated starch, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

Dextrine, etc.

298. Spices: Mustard, ground or prepared, in bottles or otherwise, ten cents per pound; capsicum or red pepper, or cayenne pepper, two and one-half cents per pound; sage, one cent per pound; spices not specially provided for in this section, three cents per pound.

Spices.

299. Vinegar, seven and one-half cents per proof gallon. The standard proof 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.

Vinegar.

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

SCHEDULE H.
Spirits, wines, and
other beverages.

300. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this section, two dollars and sixty cents per proof gallon.

Spirits.

301. 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

Determining proof,
etc.

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

Provisos.
Ascertaining proof
by distillation, etc.

Forfeitures.

Minimum size.

Compounds.

Cordials, etc.

Minimum rate.

Proportionate increase in-

Bay rum.

Sparkling wines.

Still wines.

Provisos.
Stronger wines.

No allowance for
breakage, etc.

relating to internal revenue: *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: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

302. On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

303. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this section, two dollars and sixty cents per proof gallon.

304. 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 and seventy-five cents per gallon.

305. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and seventy-five cents per gallon.

306. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, nine dollars and sixty cents per dozen; containing not more than one pint each and more than one-half pint, four dollars and eighty cents per dozen; containing one-half pint each or less, two dollars and forty cents per dozen; in bottles or other vessels containing more than one quart each, in addition to nine dollars and sixty cents per dozen bottles, on the quantity in excess of one quart, at the rate of three dollars per gallon; but no separate or additional duty shall be levied on the bottles.

307. Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages not specially provided for in this section, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, forty-five cents per gallon; if containing more than fourteen per centum of absolute alcohol, sixty 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 eighty-five cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of six 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,

including bitters of all kinds, and bay rum or bay water, 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, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. 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.

308. Ale, porter, stout, and beer, in bottles or jugs, forty-five cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty-three cents per gallon.

309. Malt extract, fluid, in casks, twenty-three cents per gallon; in bottles or jugs, forty-five cents per gallon; solid or condensed, forty-five per centum ad valorem.

310. Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit sirup, not specially provided for in this section, containing no alcohol or not more than eighteen per centum of alcohol, seventy cents per gallon; if containing more than eighteen per centum of alcohol, seventy cents per gallon and in addition thereto two dollars and seven cents per proof gallon on the alcohol contained therein.

311. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded or pressed, glass bottles, containing each not more than three-fourths of a pint, eighteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-eight cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than two per centum of alcohol shall be assessed for duty under this paragraph.

312. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section, in bottles or jugs containing not more than one pint, twenty cents per dozen bottles; if containing more than one pint and not more than one quart, thirty cents per dozen bottles; if imported in bottles or in jugs containing more than one quart, twenty-four cents per gallon; if imported otherwise than in bottles or jugs, eight cents per gallon; and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.

SCHEDULE I.—COTTON MANUFACTURES.

313. 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, crochet, darning, and embroidery cottons, hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, two and one-half cents per pound on all numbers up to and including number fifteen, one-sixth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-fifth of a cent per number per pound on all numbers exceeding number thirty: *Provided*, That none of the foregoing shall pay a less rate of duty than fifteen per centum

SCHEDULE H.
Spirits, wines, and
other beverages—Con-
tinued.
Packages.

Ale, beer, etc.

Malt extract.

Fruit juices.

Nonalcoholic bev-
erages.

Mineral waters.

SCHEDULE I.
Cotton manufac-
tures.
Thread and yarn.

Provided.
Minimum, un-
bleached, etc.

SCHEDULE I.
Cotton manufac-
tures—Continued.

Minimum, bleached, etc.	<p>ad valorem; 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, crochet, darning, and embroidery cottons, hereinafter provided for, six cents per pound on all numbers up to and including number twenty-four, and on all numbers exceeding number twenty-four and up to number eighty, one-fourth of one cent per number per pound; on number eighty and up to number two hundred, three-tenths of one cent per number per pound; on number two hundred and above, sixty cents per pound, and one-tenth of one cent per number per pound additional for every number in excess of number two hundred; cable-laid yarns or threads, made by grouping or twisting two or more grouped or twisted yarns or threads together, not colored, bleached, or dyed, four-tenths of one cent per number per pound; colored, bleached, or dyed, nine-twentieths of one cent per number per pound: <i>Provided further</i>, That said threads and yarns, colored, bleached, dyed, combed, advanced beyond the condition of singles, and cable-laid yarns or threads, as hereinbefore provided, except those (other than cable-laid threads and yarns) finer than number one hundred and forty shall not pay a less rate of duty than twenty per centum ad valorem: <i>And provided further</i>, That all the foregoing threads and yarns as hereinbefore provided, when mercerized or subjected to any similar process, shall pay, in addition to the foregoing specific rates of duty, one-fortieth of one cent per number per pound; cotton card laps, roping, sliver, or roving, thirty-five per centum ad valorem. Cotton waste and flocks, manufactured or otherwise advanced in value, twenty per centum ad valorem.</p>
Mercerized.	<p>314. Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, containing on each spool, reel, or ball, not exceeding one hundred yards of thread, six cents per dozen; exceeding one hundred yards on each spool, reel, or ball, for every additional hundred yards or fractional part thereof in excess of one hundred, six cents per dozen spools, reels, or balls; if in skeins, cones or tubes, containing less than six hundred yards each, one-half of one cent for each one hundred yards or fractional part thereof: <i>Provided</i>, That in no case shall the duty be assessed upon a less number of yards than is marked on the spools, reels, cones, tubes, skeins, or balls: <i>And provided further</i>, That none of the foregoing shall pay a less rate of duty than twenty per centum ad valorem.</p>
Waste and flocks.	<p>315. Cotton cloth, valued at not over seven cents per square yard, 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, and valued at not over nine cents per square yard, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and valued at not over twelve cents per square yard, two cents per square yard; 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 valued at not over seven cents per square yard, 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; cotton cloth, not bleached, dyed, colored, stained, painted, or printed, not exceeding one hundred threads to the square inch, counting the warp and filling, and valued at over seven and not over nine cents per square yard, two and one-fourth cents per square yard; valued at over nine and not over ten cents per square yard, two and three-fourths cents per square yard; valued at over ten and not over twelve and one-half cents per square yard, four cents per square yard;</p>
Provisos. Assessment.	
Minimum.	
Cloth. Not exceeding 50 threads to the inch.	
Not exceeding 100 threads to the inch.	

SCHEDULE I.
Cotton manufac-
tures—Continued.

valued at over twelve and one-half and not over fourteen cents per square yard, five cents per square yard; valued at over fourteen cents per square yard, six cents per square yard, but not less than twenty-five per centum ad valorem; cotton cloth, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, if bleached, and valued at not over nine cents per square yard, 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; cotton cloth, not exceeding one hundred threads to the square inch, counting the warp and filling, if bleached, and valued at over nine and not over eleven cents per square yard, two and three-fourths cents per square yard; valued at over eleven and not over twelve cents per square yard, four cents per square yard; valued at over twelve and not over fifteen cents per square yard, five cents per square yard; valued at over fifteen and not over sixteen cents per square yard, six cents per square yard; valued at over sixteen cents per square yard, seven cents per square yard, but not less than twenty-five per centum ad valorem; cotton cloth, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, if dyed, colored, stained, painted, or printed, and valued at not over twelve cents per square yard, 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; cotton cloth, not exceeding one hundred threads to the square inch, counting the warp and filling, if dyed, colored, stained, painted, or printed, and valued at over twelve and not over twelve and one-half cents per square yard, three and three-fourths cents per square yard; valued at over twelve and one-half and not over fifteen cents per square yard, five cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, six and one-half cents per square yard; valued at over seventeen and one-half and not over twenty cents per square yard, seven and one-half cents per square yard; valued at over twenty cents per square yard, nine cents per square yard, but not less than thirty per centum ad valorem.

316. 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; any of the foregoing valued at over nine and not over ten cents per square yard, three cents per square yard; valued at over ten but not over twelve and one-half cents per square yard, four and three-eighths cents per square yard; valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen cents per square yard, eight cents per square yard, but not less than thirty per centum ad valorem; 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; any of the foregoing,

Cloth.
Not exceeding 150
threads.

SCHEDULE I.
Cotton manufac-
tures—Continued.

bleached, and valued at over eleven and not over twelve cents per square yard, four and one-fourth cents per square yard; valued at over twelve and not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; 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; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over twelve and one-half but not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, seven cents per square yard; valued at over seventeen and one-half but not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard but not less than thirty-five per centum ad valorem.

Cloth.
Not exceeding 200
threads.

317. 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; any of the foregoing valued at over ten and not over twelve and one-half cents per square yard, four and three-eighths cents per square yard; valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; 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; any of the foregoing bleached, and valued at over twelve and not over fifteen cents per square yard, five and one-fourth cents per square yard; valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than thirty-five per centum ad valorem; 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-half 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; any of the

foregoing, dyed, colored, stained, painted, or printed, and valued at over twelve and one-half and not over fifteen cents per square yard, six cents per square yard; valued at over fifteen and not over seventeen and one-half cents per square yard, seven cents per square yard; valued at over seventeen and one-half and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard but not less than forty per centum ad valorem.

SCHEDULE I.
Cotton manufac-
tures—Continued.

318. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred and not exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four and one-half cents per square yard; exceeding five square yards to the pound, five cents per square yard; any of the foregoing valued at over twelve and one-half and not over fourteen cents per square yard, five and one-half cents per square yard; valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty cents per square yard, ten cents per square yard, but not less than forty per centum ad valorem; if bleached, and not exceeding two and one-half square yards to the pound, four and one-half cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, five cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, five and one-half cents per square yard; exceeding five square yards to the pound, six cents per square yard; any of the foregoing, bleached, and valued at over fifteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, six and one-fourth cents per square yard; exceeding three and one-half square yards to the pound, seven cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over seventeen and one-half and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem.

Cloth.
Not exceeding 300
threads.

319. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding three hundred threads to the square inch, counting the warp and filling, and not exceeding two square yards to the pound, four cents per square yard; exceeding two and not exceeding three square yards to the pound, four and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, five cents per square yard; exceeding four square yards to the pound, five and one-half cents per square yard; any of the foregoing valued at over fourteen and not over sixteen cents per square yard, six and one-half cents per square yard; valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over

Cloth.
Exceeding 300
threads.

SCHEDULE I.
Cotton manufac-
tures—Continued.

twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if bleached and not exceeding two square yards to the pound, five cents per square yard; exceeding two and not exceeding three square yards to the pound, five and one-half cents per square yard; exceeding three and not exceeding four square yards to the pound, six cents per square yard; exceeding four square yards to the pound, six and one-half cents per square yard; any of the foregoing, bleached, and valued at over sixteen and not over twenty cents per square yard, eight cents per square yard; valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem; if dyed, colored, stained, painted, or printed, and not exceeding three square yards to the pound, six and one-half cents per square yard; exceeding three square yards to the pound, eight cents per square yard; any of the foregoing, dyed, colored, stained, painted, or printed, and valued at over twenty and not over twenty-five cents per square yard, eleven and one-fourth cents per square yard; valued at over twenty-five cents per square yard, twelve and one-half cents per square yard, but not less than forty per centum ad valorem.

Cloth defined.

320. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton in the piece or cut in lengths, whether figured, fancy, or plain, the warp and filling threads of which can be counted by unraveling or other practicable means, and shall not include any article, finished or unfinished, made from cotton cloth. In determining the count of threads to the square inch in cotton cloth, all the warp and filling threads, whether ordinary or other than ordinary, and whether clipped or unclipped, shall be counted. In the ascertainment of the weight and value, upon which the duties, cumulative or other, imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof, and all the threads of which it is composed, shall be included. The terms bleached, dyed, colored, stained, mercerized, painted, or printed, wherever applied to cotton cloth in this schedule, shall be taken to mean respectively all cotton cloth which either wholly or in part has been subjected to any of these processes, or which has any bleached, dyed, colored, stained, mercerized, painted, or printed threads in or upon any part of the fabric.

Count of threads.

Weight and value.

Application of terms used.

Cloth of cotton and other fibers.

321. Cloth, composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fiber is the component material of chief value, eight cents per square yard and thirty per centum ad valorem: *Provided*, That no such cloth shall pay a less rate of duty than fifty per centum ad valorem. Cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window Hollands, three cents per square yard and twenty per centum ad valorem; tracing cloth, five cents per square yard and twenty per centum ad valorem.

Proviso.
Minimum.
Filled cloths, etc.

Handkerchiefs and muffers.

322. Handkerchiefs or muffers composed of cotton, whether in the piece or otherwise and whether finished or unfinished, if not hemmed, or hemmed only, shall pay the same rate of duty on the cloth contained therein as is imposed on cotton cloth of the same description, weight, and count of threads to the square inch; but such handkerchiefs or muffers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or muffers are hemstitched, or imitation hemstitched, or reversed, or have drawn threads, they shall pay a duty of ten per centum ad valorem in addition to the duty hereinbefore prescribed, and in no case less than fifty-five per centum ad valorem; if such handkerchiefs or

mufflers are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tambooured, appliquéed, or trimmed wholly or in part with lace or with tucking or insertion, they shall not pay a less rate of duty than sixty per centum ad valorem.

323. In addition to the duty or duties imposed upon cotton cloth by the various provisions of this section, there shall be paid the following cumulative duties, the intent of this paragraph being to add such duty or duties to those to which the cotton cloth would be liable if the provisions of this paragraph did not exist, namely: On all cotton cloth in which other than the ordinary warp and filling threads are used to form a figure or fancy effect, whether known as lappets or otherwise, one cent per square yard if valued at not more than seven cents per square yard, and two cents per square yard if valued at more than seven cents per square yard; on all cotton cloth mercerized or subjected to any similar process, one cent per square yard.

324. Clothing, ready-made, and articles of wearing apparel of every description, 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, and not otherwise provided for in this section, fifty per centum ad valorem.

325. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed of cotton or other vegetable fiber, except flax, not bleached, dyed, colored, stained, painted, or printed, nine cents per square yard and twenty-five per centum ad valorem; if bleached, dyed, colored, stained, painted, or printed, twelve cents per square yard and twenty-five per centum ad valorem: *Provided*, That corduroys composed of cotton or other vegetable fiber, weighing seven ounces or over per square yard, shall pay a duty of eighteen cents per square yard and twenty-five per centum ad valorem: *Provided further*, That manufactures or articles in any form including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, shall be subject to the foregoing rates of duty and in addition thereto ten per centum ad valorem: *Provided further*, That none of the articles or fabrics provided for in this paragraph shall pay a less rate of duty than forty-seven and one-half per centum ad valorem.

326. Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, weighing over six ounces per square yard, composed wholly or in chief value of cotton or other vegetable fiber; any of the foregoing, in the piece or otherwise, fifty per centum ad valorem.

327. 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 section, thirty per centum ad valorem.

328. 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 stockings, hose and half-hose, and clocked stockings, hose and half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than one dollar per dozen pairs, seventy cents per dozen pairs; valued at more than one dollar per dozen pairs, and not more than one dollar and fifty cents per dozen pairs, eighty-five cents per dozen pairs; valued at more than one dollar and fifty cents per dozen pairs, and not more than two dollars per dozen pairs, ninety cents per dozen pairs; valued at more

SCHEDULE I.
Cotton manufac-
tures—Continued.

Cumulative duties.

Figured, etc., cloth.

Mercerized.

Clothing.

Pile fabrics, plushes,
velvets, etc.

Provisos.
Corduroys.

Bias dress facings,
etc.

Minimum.

Curtains, etc.

Stockings, hose, etc.

SCHEDULE I.
Cotton manufac-
tures—Continued.

Men's and boy's
gloves.

than two dollars per dozen pairs, and not more than three dollars per dozen pairs, one dollar and twenty cents per dozen pairs; valued at more than three dollars per dozen pairs, and not more than five dollars per dozen pairs, two dollars per dozen pairs; and in addition thereto, upon all the foregoing, fifteen per centum ad valorem; valued at more than five dollars per dozen pairs, fifty-five per centum ad valorem. Men's and boys' cotton gloves, knitted or woven, valued at not more than six dollars per dozen pairs, fifty cents per dozen pairs and forty per centum ad valorem; valued at more than six dollars per dozen pairs, fifty per centum ad valorem.

Underwear, knitted.

329. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers and all underwear of every description made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including stockings, hose and half-hose, composed of cotton or other vegetable fiber, valued at not more than one dollar and fifty cents per dozen, sixty cents per dozen and fifteen per centum ad valorem; valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar and ten cents per dozen, and in addition thereto fifteen per centum ad valorem; valued at more than three dollars per dozen and not more than five dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto twenty-five per centum ad valorem; valued at more than five dollars per dozen and not more than seven dollars per dozen, one dollar and seventy-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued at more than seven dollars per dozen and not more than fifteen dollars per dozen, two dollars and twenty-five cents per dozen, and in addition thereto thirty-five per centum ad valorem; valued above fifteen dollars per dozen, fifty per centum ad valorem.

Bone casings, etc.

330. Bone casings, garters, tire fabric or fabric suitable for use in pneumatic tires, suspenders and braces, and tubing, any of the foregoing made of cotton or other vegetable fiber, and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, and not embroidered by hand or machinery, forty-five per centum ad valorem; spindle banding, woven, braided or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber, ten cents per pound and fifteen per centum ad valorem; loom harness, healds or collets made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, fifty cents per pound and twenty-five per centum ad valorem; boot, shoe, and corset lacings made of cotton or other vegetable fiber, twenty-five cents per pound and fifteen per centum ad valorem; labels, for garments or other articles, composed of cotton or other vegetable fiber, fifty cents per pound and thirty per centum ad valorem; belting for machinery made of cotton or other vegetable fiber and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, thirty per centum ad valorem.

Table damask.

331. Cotton table damask, forty per centum ad valorem; manufactures of cotton table damask or of which cotton table damask is the component material of chief value, not specially provided for in this section, forty per centum ad valorem.

Articles not speci-
fied.

332. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton, or of which cotton is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

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

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

333. Flax straw, five dollars per ton.

334. Flax, not hackled or dressed, one cent per pound.

335. Flax, hackled, known as "dressed line," three cents per pound.
336. Tow of flax, twenty dollars per ton.
337. Hemp, and tow of hemp, twenty-two dollars and fifty cents per ton; hemp, hackled, known as "line of hemp," forty-five dollars per ton.
338. Single yarns made of jute, not finer than five lea or number, one cent per pound and ten per centum ad valorem; if finer than five lea or number, thirty-five per centum ad valorem; yarns made of jute not otherwise specially provided for in this section, thirty-five per centum ad valorem.
339. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, three-fourths of one cent per pound; cables and cordage made of hemp, tarred or untarred, two cents per pound.
340. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or either of them is the component material of chief value, ten cents per pound; if made from yarn finer than five lea or number, twelve cents per pound, and three-fourths of one cent per pound additional for each lea or number, or part of a lea or number, in excess of five.
341. Single yarns in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, six cents per pound; finer than eight lea or number and not finer than eighty lea or number, forty per centum ad valorem; single yarns, made of flax, hemp, or ramie, or a mixture of any of them, finer than eighty lea or number, fifteen per centum ad valorem; ramie sliver or roving, thirty-five per centum ad valorem.
342. Flax gill nettings, nets, webs, and seines shall pay the same duty per pound as is imposed in this schedule upon the thread, twine, or cord of which they are made, and in addition thereto twenty per centum ad valorem.
343. Floor mattings, plain, fancy, or figured, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this section, and having a warp of cotton, hemp, or other vegetable substance, including what are commonly known as China, Japan, and India straw matting, three and one-half cents per square yard.
344. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), valued at not exceeding fifteen cents per square yard, four cents per square yard and thirty per centum ad valorem; valued above fifteen cents per square yard, eight cents per square yard and thirty per centum ad valorem.
345. Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute, fifteen cents per pound.
346. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, forty per centum ad valorem.
347. Linoleum, corticene, and all other fabrics or coverings for floors, made in part of oil or any similar product, plain, stamped, painted or printed, only, not specially provided for herein, if nine feet or under in width, eight cents per square yard and fifteen per centum ad valorem; over nine feet in width, twelve cents per square yard and fifteen per centum ad valorem; and any of the foregoing of whatever width, the composition of which forms designs or patterns, whether inlaid or otherwise, by whatever name known, and cork carpets, twenty cents per square yard and twenty per centum ad valorem; mats for floors made of oilcloth, linoleum, or corticene,

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

Hemp.

Jute yarns.

Cables and cordage.

Threads, twines,
and cords.

Single yarns.

Flax gill nettings,
etc.

Floor mattings.

Carpets, etc.

Hose.

Tapes.

Floor coverings, of
oilcloth, etc.

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

shall be subject to the same rate of duty herein provided for oilcloth, linoleum, or corticene; oilcloth for floors, if nine feet or less in width, six cents per square yard and fifteen per centum ad valorem; over nine feet in width, ten cents per square yard and fifteen per centum ad valorem; waterproof cloth composed of cotton or other vegetable fiber, whether composed in part of india rubber or otherwise, ten cents per square yard and twenty per centum ad valorem.

Collars and cuffs.

348. Shirt collars and cuffs, composed of cotton, forty-five cents per dozen pieces and fifteen per centum ad valorem; composed in whole or in part of linen, forty cents per dozen pieces and twenty per centum ad valorem.

Lace articles, net-
tings, etc.

349. Laces, lace window curtains, and all other lace articles; handkerchiefs, napkins, wearing apparel, and all other articles made wholly or in part of lace or laces, or in imitation of lace; nets, nettings, veils, veilings, neck ruffings, ruchings, tuckings, flutings, quillings, embroideries, trimmings, braids, feather-stitch braids, edgings, insertings, flouncings, galloons, gorings, bands, bandings, belts, belt-ings, bindings, cords, ornaments, ribbons, tapes, webs, and webbings; wearing apparel, handkerchiefs, and other articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy letter, initial, or monogram, or otherwise, or tamboured, appliquéed, or scalloped, by hand or machinery, for any purpose, or from which threads have been drawn, cut, or punched to produce openwork, ornamented or embroidered in any manner herein described, in any part thereof, however small; hemstitched or tucked flouncings or skirtings; all of the foregoing, composed wholly or in chief value of cotton, flax, or other vegetable fiber, or of cotton, flax, or other vegetable fiber and india rubber, or of cotton, flax, or other vegetable fiber, india rubber, and metal, and not elsewhere specially provided for in this section, sixty per centum ad valorem: *Provided*, That no article composed wholly or in chief value of one or more of the materials or goods specified in this paragraph, shall pay a less rate of duty than the highest rate imposed by this section upon any of the materials or goods of which the same is composed: *And provided further*, That no article or fabric of any description, composed of flax or other vegetable fiber, or of which these materials or any of them is the component material of chief value, when embroidered by hand or machinery, or having hand or machinery embroidery thereon, shall pay a less rate of duty than that imposed in this section upon any embroideries of the materials of which such embroidery is composed.

Proviso.
Minimum.

Embroidered arti-
cles.

350. Laces, embroideries, edgings, insertings, galloons, flouncings, nets, nettings, trimmings, and veils, composed of cotton, silk, artificial silk, or other material (except wool), made on the Lever or Gotherough machine, seventy per centum ad valorem: *Provided*, That no wearing apparel, handkerchiefs, or articles of any description, composed wholly or in chief value of any of the foregoing, shall pay a less rate of duty than that imposed upon the articles or the materials of which the same are composed.

Laces, etc., made on
Lever or Gotherough
machine.

Proviso.
Wearing apparel,
etc.

Lace window cur-
tains, etc., made on
Nottingham machine.

351. Lace window curtains, nets, nettings, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine or on the Nottingham warp machine, and composed of cotton or other vegetable fiber, when counting five points or spaces between the warp threads to the inch, one cent per square yard; when counting more than five such points or spaces to the inch, one-half of one cent per square yard in addition for each such point or space to the inch in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, twenty per centum ad valorem: *Provided*, That none of the above-named articles shall pay a less rate of duty than fifty per centum ad valorem.

Proviso.
Minimum.

Jute fabrics, plain.

352. Plain woven fabrics of single jute yarns, by whatever name known, weighing not less than six ounces per square yard and not

exceeding thirty threads to the square inch, counting the warp and filling, nine-sixteenths of one cent per pound and fifteen per centum ad valorem; if exceeding thirty and not exceeding fifty-five threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

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

353. All pile fabrics, whether or not the pile covers the entire surface, composed of flax, or of which flax is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this section, sixty per centum ad valorem.

Pile fabrics.

354. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, and not exceeding thirty threads to the square inch, counting the warp and filling, seven-eighths of one cent per pound and fifteen per centum ad valorem.

Jute bags or sacks.

355. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or hemp, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard, six-tenths of one cent per square yard.

Cotton bagging, etc.

356. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or either of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, fifty per centum ad valorem; if hemstitched, or imitation hemstitched, or reversed, or with drawn threads, but not embroidered, initialed, or in part of lace, fifty-five per centum ad valorem.

Handkerchiefs.

357. Woven fabrics and articles not specially provided for in this section, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, weighing four and one-half ounces or more per square yard, when containing not more than sixty threads to the square inch, counting the warp and filling, one and three-fourths cents per square yard; containing more than sixty and not more than one hundred and twenty threads to the square inch, two and three-fourths cents per square yard; containing more than one hundred and twenty and not more than one hundred and eighty threads to the square inch, six cents per square yard; containing more than one hundred and eighty threads to the square inch, nine cents per square yard, and in addition thereto, on all the foregoing, thirty per centum ad valorem: *Provided*, That none of the foregoing articles or fabrics in this paragraph shall pay a less rate of duty than fifty per centum ad valorem. Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, including such as is known as shirting cloth; weighing less than four and one-half ounces per square yard and containing more than one hundred threads to the square inch, counting the warp and filling, thirty-five per centum ad valorem; weighing less than four and one-half ounces per square yard and containing not more than one hundred threads to the square inch, thirty per centum ad valorem.

Woven fabrics not
specified.

Proviso.
Minimum.

Plain fabrics.

358. All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this section, forty-five per centum ad valorem.

Articles and manu-
factures not speci-
fied.

359. Istle or tampico, when dressed, dyed, or combed, twenty per centum ad valorem.

Istle or tampico.

SCHEDULE K.
Wool and manu-
factures of.
Classification of
wools, hairs, etc.

SCHEDULE K.—WOOL, AND MANUFACTURES OF.

360. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

Class one.

361. Class one, that is to say, merino, mestiza, metz, or metis wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including Bagdad wool, China lamb's wool, Castel Branco, Adrianople skin wool or butcher's wool, and such as have been heretofore usually imported into the United States from Buenos Aires, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, Egypt, Morocco, and elsewhere, and all wools not hereinafter included in classes two and three.

Class two.

362. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, Angora goat, alpaca, and other like animals.

Class three.

363. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camel's hair, and all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Syria, and elsewhere, excepting improved wools hereinafter provided for.

Standard samples.

364. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this Act, and the Secretary of the Treasury is authorized to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

Improved wools.

365. Whenever wools of class three shall have been improved by the admixture of Merino or English blood, from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

Increased duty on
washed wools.

Scoured.

366. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty on wools of the third class, if imported in condition for use in carding or spinning into yarns, or which shall not contain more than eight per centum of dirt or other foreign substance, shall be three times the duty to which they would otherwise be subjected.

Carding or spin-
ning.

Unwashed wools.

Washed wools.

Scoured wools.

367. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin. Wools of the first and second classes washed in any other manner than on the sheep's back or on the skin shall be considered as scoured wool.

Sorted, etc.

368. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals, of class one and class two, which shall be imported in any other than ordinary condition, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as imported in eighteen hundred and ninety and prior thereto are hereby excepted. The duty upon wool of the sheep or hair of the camel, Angora goat, alpaca, and other like animals of any class which shall be changed in its character or

Provided.
Skirted wools.
Changing character
to evade duty.

condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject. When the duty assessed upon any wool equals three times or more that which would be assessed if said wool was imported unwashed, the duty shall not be doubled on account of the wool being sorted. If any bale or package of wool or hair specified in this Act invoiced or entered as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this Act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

SCHEDULE K.
Wool and manu-
factures of—Cont'd.

Bales containing
wool of higher class.

369. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

Rate.
First class.
Second class.

370. On wools of the third class and on camel's hair of the third class the value whereof shall be twelve cents or less per pound, the duty shall be four cents per pound. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed twelve cents per pound, the duty shall be seven cents per pound.

Third class.

371. The duty on wools on the skin shall be one cent less per pound than is imposed in this schedule on other wools of the same class and condition, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

On the skin.

372. Top waste, slubbing waste, roving waste, ring waste, and garnetted waste, thirty cents per pound.

Waste.

373. Shoddy, twenty-five cents per pound; noils, wool extract, yarn waste, thread waste, and all other wastes composed wholly or in part of wool, and not specially provided for in this section, twenty cents per pound.

Shoddy, etc.

374. Woolen rags, mungo, and flocks, ten cents per pound.

Rags, etc.

375. On combed wool or tops, made wholly or in part of wool or camel's hair, valued at not more than twenty cents per pound, the duty per pound shall be two and one-fourth times the duty imposed by this schedule on one pound of unwashed wool of the first class; valued at more than twenty cents per pound, the duty per pound shall be three and one-third times the duty imposed by this schedule on one pound of unwashed wool of the first class; and in addition thereto, upon all the foregoing, thirty per centum ad valorem.

Combed.

376. Wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this section, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this section.

Advanced beyond
washed or scoured.

377. On yarns made wholly or in part of wool, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than thirty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

Yarns.

378. On cloths, knit fabrics, and all manufactures of every description made wholly or in part of wool, not specially provided for in this section, valued at not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this section on a

Cloths, knit fabrics,
etc.

SCHEDULE K.
Wool and man-
ufactures of—Cont'd.

pound of unwashed wool of the first class; valued at above forty cents per pound and not above seventy cents per pound, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto, upon all the foregoing, fifty per centum ad valorem; valued at over seventy cents per pound, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class and fifty-five per centum ad valorem.

Blankets, etc.

379. On blankets, and flannels for underwear composed wholly or in part of wool, valued at not more than forty cents per pound, the duty per pound shall be the same as the duty imposed by this section on two pounds of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem. On blankets composed wholly or in part of wool, valued at more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, valued at above fifty cents per pound, shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this section: *Provided*, That on blankets over three yards in length the same duties shall be paid as on cloths.

Proviso.
Large blankets.

Dress goods, cotton,
etc., warp.

380. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar description and character of which the warp consists wholly of cotton or other vegetable material with the remainder of the fabric composed wholly or in part of wool, valued at not exceeding fifteen cents per square yard, the duty shall be seven cents per square yard; valued at more than fifteen cents per square yard, the duty shall be eight cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the rates of duty shall be five per centum less than those imposed by this schedule on cloths.

Proviso.
Heavier goods.

Dress goods, etc.,
other.

381. On women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description or character composed wholly or in part of wool, and not specially provided for in this section, the duty shall be eleven cents per square yard; and in addition thereto on all the foregoing valued at not above seventy cents per pound, fifty per centum ad valorem; valued above seventy cents per pound, fifty-five per centum ad valorem: *Provided*, That on all the foregoing, weighing over four ounces per square yard, the duty shall be the same as imposed by this schedule on cloths.

Proviso.
Heavier goods.

Wearing apparel.

382. On clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, felts not woven, and not specially provided for in this section, composed wholly or in part of wool, the duty per pound shall be four times the duty imposed by this section on one pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Webbings, etc.

383. Webbings, gorings, suspenders, braces, bandings, beltings, bindings, braids, galloons, edgings, insertings, flouncings, fringes, gimps, cords, cords and tassels, ribbons, ornaments, laces, trimmings, and articles made wholly or in part of lace, embroideries and all articles embroidered by hand or machinery, head nets, nettings, buttons

or barrel buttons or buttons of other forms for tassels or ornaments, and manufactures of wool ornamented with beads or spangles of whatever material composed, any of the foregoing made of wool or of which wool is a component material, whether containing india rubber or not, fifty cents per pound and sixty per centum ad valorem.

384. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard and in addition thereto forty per centum ad valorem.

385. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard and in addition thereto forty per centum ad valorem.

386. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard and in addition thereto forty per centum ad valorem.

387. 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 cents per square yard and in addition thereto forty per centum ad valorem.

388. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard and in addition thereto forty per centum ad valorem.

389. Treble ingrain, three-ply, and all chain Venetian carpets, twenty-two cents per square yard and in addition thereto forty per centum ad valorem.

390. Wool Dutch and two-ply ingrain carpets, eighteen cents per square yard and in addition thereto forty per centum ad valorem.

391. Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, ten cents per square foot and forty per centum ad valorem: *Provided*, That in the measurement of all mats, rugs, carpets and similar articles, of whatever material composed, the selvage, if any, shall be included.

392. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard and in addition thereto forty per centum ad valorem.

393. Carpets and carpeting of wool, flax, or cotton, or composed in part of any of them, not specially provided for in this section, and mats, matting, and rugs of cotton, fifty per centum ad valorem.

394. 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 section, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

395. Whenever, in any schedule of this Act, the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, goat, alpaca or other animal, whether manufactured by the woolen, worsted, felt, or any other process.

SCHEDULE L.—SILKS AND SILK GOODS.

396. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, thirty-five cents per pound.

397. Spun silk or schappe silk yarn, valued at not exceeding one dollar per pound, whether in singles, or advanced beyond the condition of singles by grouping or twisting two or more yarns together, thirty-five cents per pound; if valued at exceeding one dollar per pound, in the gray, in skeins, warps, or cops, if in singles or not

SCHEDULE K.
Wool and manufactures of—Continued.

Carpets.

Rugs, etc.

Proviso.
Selvage included.

Druggets.

Carpets of wool,
flax, etc.

Mats, etc.

"Wool" defined.

SCHEDULE L.
Silk and silk goods.

Carded or combed.

Spun yarn.

SCHEDULE L.
Silk and silk goods—
Continued.

advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, forty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, forty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, in the gray, on bobbins, spools, or beams, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, colored, bleached, or dyed, in skeins or warps, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, fifty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, fifty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if valued at exceeding one dollar per pound, colored, bleached, or dyed, on bobbins, cops, spools, or beams, if in singles or not advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, sixty-five cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; exceeding number two hundred and five, sixty-five cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number two hundred and five, seventy cents per pound, and in addition thereto ten one-hundredths of one cent per number per pound; on all numbers exceeding number two hundred and five, seventy cents per pound, and in addition thereto fifteen one-hundredths of one cent per number per pound. In assessing duty on all spun silk or schappe silk yarn, the number indicating the size of the yarn shall be taken according to the metric or French system, and shall, in all cases, refer to the size of the singles: *Provided*, That in no case shall the duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams. But in no

Proriso.
Minimum.

case shall any of the goods enumerated in this paragraph pay less rate of duty than thirty-five per centum ad valorem.

398. Thrown silk in the gum, if singles, fifty cents per pound; if tram, seventy-five cents per pound; if organzine, one dollar per pound; and if un gummed, wholly or in part, or if further advanced by any process of manufacture, in addition to the rates herein provided, fifty cents per pound. Sewing silk, twist, floss, and silk threads or yarns of any description made from raw silk, not specially provided for in this section, if in the gum, one dollar per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture, one dollar and fifty cents per pound: *Provided*, That in no case shall duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams.

399. Velvets, chenilles, and other pile fabrics, not specially provided for in this section, cut or uncut, composed wholly or in chief value of silk, weighing not less than five and three-fourths ounces per square yard, one dollar and fifty cents per pound; weighing less than five and three-fourths ounces per square yard, but not less than four ounces, or if all the filling is not cotton, two dollars and seventy-five cents per pound; if all the filling is cotton, two dollars per pound; all the foregoing weighing less than four ounces to the square yard, four dollars per pound. Plushes, cut or uncut, composed wholly or in chief value of silk, weighing not less than nine and one-half ounces per square yard, one dollar per pound; weighing less than nine and one-half ounces per square yard, two dollars and forty cents per pound. Measurements to ascertain widths of goods for determining weight per square yard of the foregoing articles shall not include the selvages, but the duty shall be levied upon the total weight of goods, including the selvages. The distinction between "plushes" and "velvets" shall be determined by the length of the pile; those having pile exceeding one-seventh of one inch in length, to be taken as "plushes;" those having pile one-seventh of one inch or less in length, shall be taken as "velvets." The distance from the end of the pile to the bottom of the first binding pick shall be considered as the length of the pile. Velvet or plush ribbons, or other pile fabrics not over twelve inches and not less than three-fourths of one inch in width, cut or uncut, of which silk is the component material of chief value, not specially provided for in this section, containing no silk except that in the pile and selvages; if black, one dollar and sixty cents per pound; if other than black, one dollar and seventy-five cents per pound; if containing silk other than that in the pile and selvages; if black, two dollars per pound; if other than black, two dollars and twenty-five cents per pound; for each one-fourth of one inch or fraction thereof, less than three-fourths of one inch in width, there shall be paid in addition to the above rates, forty cents per pound. Woven fabrics in the piece, composed wholly or in chief value of silk, not specially provided for in this section, weighing not more than one-third of one ounce per square yard, four dollars per pound; weighing more than one-third of one ounce, but not more than two-thirds of one ounce per square yard; if in the gum, three dollars per pound; if un gummed, wholly or in part, three dollars and twenty-five cents per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and fifty cents per pound; if weighing more than two-thirds of one ounce but not more than one ounce per square yard; if in the gum, two dollars and sixty-five cents per pound; if un gummed, wholly or in part, three dollars per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and twenty-five cents per pound; if weighing more than one ounce but not more than one and one-third ounces per square yard;

SCHEDULE L.
Silk and silk goods—
Continued.

Thrown.

Sewing, etc., from
raw silk.

Proviso.
Minimum.

Velvets, etc.

Plushes.

Distinction.

Ribbons.

Woven fabrics.

SCHEDULE L.
Silk and silk goods—
Continued.

if in the gum, two dollars and fifty cents per pound; if un gummed, wholly or in part, two dollars and eighty-five cents per pound; if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars and ten cents per pound; if weighing more than one and one-third ounces, but not more than two and one-half ounces, and if containing not more than twenty per centum in weight of silk, if in the gum, seventy cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, eighty-five cents per pound; if containing more than twenty per centum, but not more than thirty per centum in weight of silk; if in the gum, eighty-five cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and ten cents per pound; if containing more than thirty per centum, but not more than forty per centum in weight of silk; if in the gum, one dollar and five cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and twenty-five cents per pound; if containing more than forty per centum, but not more than fifty per centum in weight of silk; if in the gum, one dollar and twenty-five cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and fifty cents per pound; if containing more than fifty per centum in weight of silk or if wholly of silk; if in the gum, two dollars and fifty cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, three dollars per pound; if weighing more than two and one-half ounces, but not more than eight ounces per square yard, and if containing not more than twenty per centum in weight of silk; if in the gum, fifty-seven and one-half cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, seventy cents per pound; if containing more than twenty per centum, but not more than thirty per centum in weight of silk; if in the gum, seventy-five cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, ninety cents per pound; if containing more than thirty per centum, but not more than forty per centum in weight of silk; if in the gum, ninety cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and ten cents per pound; if containing more than forty per centum, but not more than fifty per centum in weight of silk; if in the gum, one dollar and ten cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture or otherwise, or if dyed or printed in the piece, one dollar and thirty cents per pound; if containing more than fifty per centum in weight of silk, or if wholly of silk; if in the gum, two dollars and twenty-five cents per pound; if un gummed, wholly or in part, or if further advanced by any process of manufacture, or otherwise, or if dyed or printed in the piece, two dollars and seventy-five cents per pound. Woven fabrics in the piece, composed wholly or of chief value of silk, if dyed in the thread or yarn, and the weight is not increased in dyeing beyond the original weight of raw silk, if containing less than thirty per centum in silk, one dollar and twenty-five cents per pound; if containing more than thirty per centum but not more than forty-five per centum in weight of silk, one dollar and sixty cents per pound; if containing more than forty-five per centum in weight of silk, three dollars per pound; if weight is increased in dyeing beyond the original weight of raw silk; if weighing more than one-third of one ounce, but not more than

Dyed in the yarn.

SCHEDULE L.
Silk and silk goods—
Continued.

one ounce, per square yard; if black (except selvages), two dollars and twenty-five cents per pound; if other than black, three dollars per pound; if weighing more than one ounce, but not more than one and one-third ounces per square yard; if black (except selvages), two dollars per pound; if other than black, two dollars and seventy-five cents per pound; if weighing more than one and one-third but not more than one and two-thirds ounces per square yard; if black (except selvages), one dollar and eighty cents per pound; if other than black, two dollars and fifty cents per pound; if weighing more than one and two-thirds but not more than two ounces per square yard; if black (except selvages), one dollar and sixty-five cents per pound; if other than black, two dollars and twenty-five cents per pound; if weighing more than two but not more than eight ounces per square yard, and if containing not more than thirty per centum in weight of silk; if black (except selvages), seventy-five cents per pound; if other than black, ninety cents per pound; if containing more than thirty per centum but not more than forty-five per centum in weight of silk; if black (except selvages), one dollar and ten cents per pound; if other than black, one dollar and thirty cents per pound; if containing more than forty-five per centum in weight of silk, but not more than sixty per centum; if black (except selvages), one dollar and forty cents per pound; if other than black, one dollar and sixty cents per pound; if containing more than sixty per centum in weight of silk, or if composed wholly of silk, and if having not more than four hundred and forty single threads to the inch in the warp; if black (except selvages), one dollar and fifty cents per pound; if other than black, two dollars per pound; if having more than four hundred and forty, but not more than six hundred single threads to the inch in the warp; if black (except selvages), one dollar and sixty-five cents per pound; if other than black, two dollars and twenty-five cents per pound; if having more than six hundred, but not more than seven hundred and sixty single threads to the inch in the warp; if black (except selvages), one dollar and eighty cents per pound; if other than black, two dollars and fifty cents per pound; if having more than seven hundred and sixty, but not more than nine hundred and twenty single threads to the inch in the warp; if black (except selvages), two dollars per pound; if other than black, two dollars and seventy-five cents per pound; if having more than nine hundred and twenty single threads to the inch in the warp; if black (except selvages), two dollars and twenty-five cents per pound; if other than black, three dollars per pound; if printed in the warp and weighing not more than one and one-third ounces per square yard, three dollars and fifty cents per pound; weighing more than one and one-third but not more than two ounces per square yard, three dollars and twenty-five cents per pound; weighing more than two ounces per square yard, two dollars and seventy-five cents per pound. But in no case shall any goods made on Jacquard looms or any goods containing more than one color in the filling, or any of the goods enumerated in this paragraph, including such as have India rubber as a component material, pay a less rate of duty than forty-five per centum ad valorem.

400. Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished, if cut, not hemmed or hemmed only, shall pay fifty per centum ad valorem; if such handkerchiefs or mufflers are hemstitched or imitation hemstitched, or revered, or have drawn threads, or are embroidered in any manner, whether with an initial letter, monogram, or otherwise, by hand or machinery, or are tamboured, appliquéed, or having tucking or insertion, sixty per centum ad valorem.

Handkerchiefs and
mufflers.

401. Ribbons, bandings, including hatbands, beltings, bindings, all of the foregoing not exceeding twelve inches in width, and if with

Ribbons, etc.

SCHEDULE L.
Silk and silk goods—
Continued.

fast edges, bone casings, braces, cords, cords and tassels, garters, gorings, suspenders, tubings, and webs and webbings, composed wholly or in chief value of silk, and whether composed in any part of India rubber or otherwise, if not embroidered in any manner, by hand or machinery, fifty per centum ad valorem.

Laces, etc.

402. Laces, edgings, insertings, galloons, flouncings, neck ruffings, ruchings, braids, fringes, trimmings, ornaments, nets or nettings, veils or veilings, and articles made wholly or in part of any of the foregoing, or of chiffons, embroideries and articles embroidered by hand or machinery, or tamboured or appliquéed, clothing ready made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all of the foregoing composed of silk; or of silk and metal, or of which silk is the component material of chief value, whether in part of India rubber or otherwise and braid composed in part of India rubber, not specially provided for in this section, and silk goods ornamented with beads or spangles, sixty per centum ad valorem: *Provided*, That articles composed wholly or in chief value of any of the materials or goods dutiable under this paragraph shall pay not less than the rate of duty imposed upon such materials or goods by this section: *Provided further*, That tamboured, embroidered, or appliquéed articles or fabrics shall pay no less rate of duty than that imposed upon the material if not so tamboured, embroidered, or appliquéed.

Proviso.
Minimum.

Embroidered, etc.,
articles.

Manufactures not
specified.

Proviso.
Woolen mixtures.

403. All manufactures of silk, or of which silk is the component material of chief value, including such as have India rubber as a component material, not specially provided for in this section, fifty per centum ad valorem: *Provided*, That all manufactures of silk enumerated under any paragraph of this schedule, if composed in any part of wool, shall be classified and assessed for duty as manufactures of wool.

Determination of
weight and threads.

404. In ascertaining the weight of silk under the provisions of this schedule, either in the threads, yarns, or fabrics, the weight shall be taken in the condition in which found in the goods, without deductions therefrom for any dye, coloring matter, or other foreign substance or material. The number of single threads to the inch in the warp provided for in this schedule shall be determined by the number of spun or reeled singles of which such single or two or more ply threads are composed.

Artificial silk or
horsehair.

405. Yarns, threads, filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known, and by whatever process made, if in the form of singles, forty-five cents per pound; if in the form of tram, fifty cents per pound; if in the form of organzine, sixty cents per pound: *Provided*, That in no case shall any yarns, threads, or filaments of artificial or imitation silk or imitation horsehair, or any yarns, threads, or filaments made from waste of such materials, pay a less rate of duty than thirty per centum ad valorem; braids, laces, embroideries, galloons, neck ruffings, ruchings, fringes, trimmings, beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments, or fibers of artificial or imitation silk or of artificial or imitation horsehair, by whatever name known, and by whatever process made, forty-five cents per pound, and in addition thereto, sixty per centum ad valorem.

Proviso.
Minimum.

Articles.

SCHEDULE M.
Pulp, papers, and
books.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

Mechanically
ground pulp.

Proviso.
Free from countries
not restricting ex-
port, etc.

406. Mechanically ground wood pulp, one-twelfth of one cent per pound, dry weight: *Provided, however*, That mechanically ground wood pulp shall be admitted free of duty from any country, dependency, province, or other subdivision of government (being the

product thereof) which does not forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly) or impose any export duty, export license fee, or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge or license fee or otherwise) upon printing paper, mechanically ground wood pulp, or wood for use in the manufacture of wood pulp:

Provided further, That if any country, dependency, province, or other subdivision of government, shall impose an export duty or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge, or license fee, or otherwise) upon printing paper, mechanically ground wood pulp, or wood for use in the manufacture of wood pulp, the amount of such export duty or other export charge shall be added as an additional duty to the duty herein imposed upon mechanically ground wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government. Chemical wood pulp, unbleached, one-sixth of one cent per pound, dry weight; bleached, one-fourth of one cent per pound, dry weight: *Provided*, That if any country, dependency, province, or other subdivision of government shall impose an export duty, or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge or license fee or otherwise) upon printing paper, chemical wood pulp, or wood for use in the manufacture of wood pulp, the amount of such export duty, or other export charge, shall be added as an additional duty to the duties herein imposed upon chemical wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government.

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

408. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, one and one-half cents per pound and fifteen per centum ad valorem.

409. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued at not above two and one-fourth cents per pound, three-sixteenths of one cent per pound; valued above two and one-fourth cents and not above two and one-half cents per pound, three-tenths of one cent per pound; valued above two and one-half cents per pound and not above four cents per pound, five-tenths of one cent per pound; valued above four cents and not above five cents per pound, eight-tenths of one cent per pound; valued above five cents per pound, fifteen per centum ad valorem: *Provided, however*, That if any country, dependency, province, or other subdivision of government shall forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly) or impose any export duty, export license fee, or other export charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty of one-tenth of one cent per pound when valued at three cents per pound, or less, and in addition thereto the amount of such export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp.

410. Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, and all papers not specially provided for in this section, colored or uncolored, white or

SCHEDULE M.
Pulp, papers, and
books—Continued.

Countervailing du-
ty if export duty im-
posed, etc.

Chemical wood
pulp.

Countervailing du-
ty if export duty im-
posed, etc.

Sheathing paper.

Filter masse, etc.

Printing paper.

Proviso.
Countervailing du-
ty if export duty im-
posed, etc.

Copying, stereo-
type, etc.

SCHEDULE M.
Pulp, papers, and
books—Continued.

printed, weighing not over six pounds to the ream of four hundred and eighty sheets, on the basis of twenty by thirty inches, and whether in reams or any other form, six cents per pound and fifteen per centum ad valorem; if weighing over six pounds and less than ten pounds to the ream, and letter copying books, whether wholly or partly manufactured, five cents per pound and fifteen per centum ad valorem; crepe paper and filtering paper, five cents per pound and fifteen per centum ad valorem: *Provided*, That no article composed wholly or in chief value of one or more of the papers specified in this paragraph shall pay a less rate of duty than that imposed upon the component paper of chief value of which such article is made.

Proviso.
 Minimum.

Coated surface, etc.

411. Papers with coated surface or surfaces, not specially provided for in this section, five cents per pound; if wholly or partly covered with metal or its solutions (except as hereinafter provided), or with gelatin or flock, or if embossed or printed, five cents per pound and twenty per centum ad valorem; papers, including wrapping paper, with the surface decorated or covered with a design, fancy effect, pattern or character, whether produced in the pulp or otherwise, but not by lithographic process, four and one-half cents per pound; if embossed, or wholly or partly covered with metal or its solutions, or with gelatin or flock, five cents per pound and twenty per centum ad valorem: *Provided*, That paper wholly or partly covered with metal or its solutions, and weighing less than fifteen pounds per ream of four hundred and eighty sheets, on a basis of twenty by twenty-five inches, shall pay a duty of five cents per pound and twenty-five per centum ad valorem; parchment papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent, or partially so, by whatever name known, two cents per pound and ten per centum ad valorem; all other grease-proof and imitation parchment papers, not specially provided for in this section, by whatever name known, two cents per pound and ten per centum ad valorem; bags, envelopes, printed matter other than lithographic, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this section, and all boxes of paper or wood covered with any of the foregoing paper, five cents a pound and thirty per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes, thirty per centum ad valorem; plain basic papers for albumenizing, sensitizing, baryta coating, or for photographic or solar printing processes, three cents per pound and ten per centum ad valorem.

Proviso.
 Metal covered.

Parchment, grease-proof, etc.

Bags, etc.

Photographic papers.

Lithographically printed pictures, etc.

Labels and flaps.

Cigar bands.

412. Pictures, calendars, cards, labels, flaps, cigar bands, placards, and other articles, composed wholly or in chief value of paper, lithographically printed in whole or in part from stone, metal, or material other than gelatin (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this section), shall pay duty at the following rates: Labels and flaps, printed in less than eight colors (bronze printing to be counted as two colors), but not printed in whole or in part in metal leaf, twenty cents per pound; cigar bands of the same number of colors and printings, thirty cents per pound; labels and flaps printed in eight or more colors, but not printed in whole or in part in metal leaf, thirty cents per pound; cigar bands of the same number of colors and printings, forty cents per pound; labels and flaps, printed in whole or in part in metal leaf, fifty cents per pound; cigar bands, printed in whole or in part in metal leaf, fifty-five cents per pound; all labels, flaps, and bands not exceeding ten square inches cutting size in dimensions, if embossed or die-cut, shall pay the same rate of duty as hereinbefore provided for cigar bands of the same number of colors and printings (but no extra duty shall be

assessed on labels, flaps, and bands for embossing or die-cutting); booklets, seven cents per pound; books of paper or other material for children's use, not exceeding in weight twenty-four ounces each, six cents per pound; fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand, eight cents per pound; booklets, decorated in whole or in part by hand or by spraying, whether or not lithographed, fifteen cents per pound; decalcomanias in ceramic colors, weighing not over one hundred pounds per thousand sheets on the basis of twenty by thirty inches in dimensions, seventy cents per pound and fifteen per centum ad valorem; weighing over one hundred pounds per thousand sheets on the basis of twenty by thirty inches in dimensions, twenty-two cents per pound and fifteen per centum ad valorem; if backed with metal leaf, sixty-five cents per pound; all other decalcomanias, except toy decalcomanias, forty cents per pound; all other articles than those hereinbefore specifically provided for in this paragraph, not exceeding eight one-thousandths of one inch in thickness, twenty cents per pound; exceeding eight and not exceeding twenty one-thousandths of one inch in thickness, and less than thirty-five square inches cutting size in dimensions, eight and one-half cents per pound; exceeding thirty-five square inches cutting size in dimensions, eight cents per pound, and in addition thereto on all of said articles exceeding eight and not exceeding twenty one-thousandths of one inch in thickness, if either die cut or embossed, one-half of one cent per pound; if both die cut and embossed, one cent per pound; exceeding twenty one-thousandths of one inch in thickness, six cents per pound: *Provided*, That in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material, shall be the combined thickness of the lithograph and the foundation on which it is mounted or pasted.

413. Writing, letter, note, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, manifold, and onion-skin and imitation onion-skin papers calendered or uncalendered, weighing six and one-fourth pounds or over per ream, three cents per pound and fifteen per centum ad valorem; but if any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner, other than by lithographic process, it shall pay ten per centum ad valorem in addition to the foregoing rates: *Provided*, That in computing the duty on such paper every one hundred and eighty thousand square inches shall be taken to be a ream.

414. Paper envelopes not specially provided for in this section, folded or flat, if plain, twenty per centum ad valorem; if bordered, embossed, printed, tinted, decorated, or lined, thirty-five per centum ad valorem.

415. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and bristol board, thirty-five per centum ad valorem; press boards or press paper, valued at ten cents per pound or over, thirty-five per centum ad valorem; paper hangings with paper back or composed wholly or in chief value of paper, twenty-five per centum ad valorem; wrapping paper not specially provided for in this section, thirty-five per centum ad valorem; paper not specially provided for in this section, thirty per centum ad valorem: *Provided*, That paper embossed, or cut, die-cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, bands, strips, or other forms, or cut or shaped for boxes,

SCHEDULE M.
Pulp, papers, and
books—Continued.
Booklets, etc.

Decalcomanias.

Other articles.

Proviso.
Thickness deter-
mined.

Writing paper.

Proviso.
Ream computed.

Envelopes.

Cardboard, etc.

Proviso.
Embossed, etc.,
paper.

SCHEDULE M.
Pulp, papers, and
books—Continued.

Photogelatin printed
articles.

Books.

United States views,
etc.

Proviso.
Not effective on prior
orders until October 1,
1909.

Vol. 30, p. 188.

Albums.

Surface-coated
boxes.

Playing cards.

Manufactures not
specified.

plain or printed but not lithographed, and not specially provided for in this section, shall be dutiable at thirty-five per centum ad valorem; articles composed wholly or in chief value of paper printed by the photogelatin process and not specially provided for in this Act, three cents per pound and twenty-five per centum ad valorem.

416. Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing wholly or in chief value of paper, and not specially provided for in this section, twenty-five per centum ad valorem. Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of one inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), occupying thirty-five square inches or less of surface per view, bound or unbound, or in any other form, fifteen cents per pound and twenty-five per centum ad valorem; thinner than eight one-thousandths of one inch, two dollars per thousand: *Provided*, That the rate or rates of duty provided in the tariff Act approved July twenty-fourth, eighteen hundred and ninety-seven, shall remain in force until October first, nineteen hundred and nine, on all views of any landscape, scene, building, place, or locality, provided for in this paragraph, which shall have, prior to July first, nineteen hundred and nine, been ordered or contracted to be delivered to bona fide purchasers in the United States, and the Secretary of the Treasury shall make proper regulations for the enforcement of this provision.

417. Photograph, autograph, scrap, post-card, and postage stamp albums, wholly or partly manufactured, thirty-five per centum ad valorem.

418. All boxes made wholly or in chief value of paper or papier-maché, if covered with surface-coated paper, forty-five per centum ad valorem.

419. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and twenty per centum ad valorem.

420. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

SCHEDULE N.
Sundries.

Beads and spangles.

Proviso.
Minimum.

Straw, etc., braids,
etc., for hats.

SCHEDULE N.—SUNDRIES.

421. Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only, thirty-five per centum ad valorem; fabrics, nets or nettings, laces, embroideries, galloons, wearing apparel, ornaments, trimmings, curtains, fringes, and other articles not specially provided for in this section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material, but not in part of wool, sixty per centum ad valorem: *Provided*, That no article composed wholly or in chief value of beads or spangles made of glass, paste, gelatin, metal, or other material shall pay duty at a less rate than is imposed in any paragraph of this section upon such articles without such beads or spangles.

422. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, fifteen per centum ad valorem; if bleached, dyed, colored, or stained, twenty per centum ad valorem; hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf,

willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not trimmed, thirty-five per centum ad valorem; if trimmed, fifty 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.

423. Brushes, brooms, and feather dusters of all kinds, and hair pencils in quills or otherwise, forty per centum ad valorem.

424. Bristles, sorted, bunched, or prepared, seven and one-half cents per pound.

425. Trousers buckles and waistcoat buckles, made wholly or partly of iron or steel, or parts thereof, valued at not more than fifteen cents per hundred, five cents per hundred; valued at more than fifteen cents per hundred and not more than fifty cents per hundred, ten cents per hundred; valued at more than fifty cents per hundred, fifteen cents per hundred; and in addition thereto on each and all of the above buckles or parts of buckles, fifteen per centum ad valorem.

426. Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape or form as to be fit for buttons exclusively, and not exceeding three inches in any one dimension, ten per centum ad valorem.

427. Buttons or parts of buttons and button molds or blanks, finished or unfinished, shall pay duty at the following rates, the line-button measure being one-fortieth of one inch, namely: Buttons known commercially as agate buttons, metal trousers buttons (except steel), and nickel bar buttons, one-twelfth of one cent per line per gross; buttons of bone, and steel trousers buttons, one-fourth of one cent per line per gross; buttons of pearl or shell, one and one-half cents per line per gross; buttons of horn, vegetable ivory, glass, or metal, not specially provided for in this section, three-fourths of one cent per line per gross, and in addition thereto, on all the foregoing articles in this paragraph, fifteen per centum ad valorem; shoe buttons made of paper, board, papier-maché, pulp or other similar material, not specially provided for in this section, valued at not exceeding three cents per gross, one cent per gross; snap fasteners, or clasps, or parts thereof, by whatever name known, fifty per centum ad valorem; buttons of metal, embossed with a design, device, pattern, or lettering, forty-five per centum ad valorem; buttons not specially provided for in this section, and all collar or cuff buttons and studs composed wholly of bone, mother-of-pearl, or ivory, fifty per centum ad valorem.

428. Coal, bituminous, and shale, forty-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, fifteen cents per ton of twenty-eight bushels, eighty pounds to the bushel: *Provided*, That the rate of fifteen cents per ton herein designated for "coal slack or culm" shall be held to apply to importations of coal slack or culm produced and screened in the ordinary way, as such, and so shipped from the mine; coke, twenty per centum ad valorem; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquettes or other form, twenty per centum ad valorem: *Provided further*, That on all coal imported into the United States, which is afterwards used for fuel on board vessels propelled by steam and engaged in trade with foreign countries, or in trade between the Atlantic and Pacific ports of the United States, and which are registered under the laws of the United States, a drawback shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under such regulations as the Secretary of the Treasury shall prescribe.

SCHEDULE N.
Sundries—Cont'd.

Brushes, brooms, etc.

Bristles.

Buckles.

Button forms.

Buttons.

Bituminous coal.

Provided.
Culm or slack de-
fined.

Coke, compositions,
etc.

Drawback, if used
for American vessels
in foreign trade.

SCHEDULE N.
Sundries—Cont'd.
Cork.

429. Cork bark cut into squares, cubes, or quarters, eight cents per pound; manufactured corks over three-fourths of an inch in diameter, measured at larger end, fifteen cents per pound; three-fourths of an inch and less in diameter, measured at larger end, twenty-five cents per pound; cork, artificial, or cork substitutes, manufactured from cork waste or granulated cork, and not otherwise provided for in this section, six cents per pound; manufactures, wholly or in chief value of cork, or of cork bark, or of artificial cork or cork substitutes, granulated or ground cork, not specially provided for in this section, thirty per centum ad valorem.

Dice, dominoes, etc. 430. Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

Dolls, etc. 431. Dolls, and parts of dolls, doll heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this section, thirty-five per centum ad valorem.

Emery, etc. 432. Emery grains and emery, manufactured, ground, pulverized, or refined, one cent per pound; emery wheels, emery files, and manufactures of which emery or corundum is the component material of chief value, twenty-five per centum ad valorem; crude artificial abrasives, ten per centum ad valorem.

Fireworks. 433. Firecrackers of all kinds, eight cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this section, twelve cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

Fulminates. 434. Fulminates, fulminating powders, and like articles suitable for miners' use, twenty per centum ad valorem; all other not specially provided for in this section, thirty per centum ad valorem.

Gunpowder, etc. 435. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, two cents per pound; valued above twenty cents per pound, four cents per pound.

Matches. 436. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, six cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, three-fourths of one cent per one thousand matches; wax and fancy matches and tapers, thirty-five per centum ad valorem.

Percussion caps, etc. 437. Percussion caps, cartridges, and cartridge shells empty, thirty per centum ad valorem; blasting caps, two dollars and twenty-five cents per thousand; mining, blasting, or safety fuses of all kinds, not composed in chief value of cotton, thirty-five per centum ad valorem.

Feathers, etc. 438. Feathers and downs of all kinds, including bird skins or parts thereof with the feathers on, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, twenty per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, and also dressed and finished birds suitable for millinery ornaments, and artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, sixty per centum ad valorem; boas, boutonnières, wreaths, and all articles not specially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other materials or articles herein mentioned, sixty per centum ad valorem.

Furs. 439. Furs dressed on the skin, not advanced further than dyeing, but not repaired, twenty per centum ad valorem; manufactures of

furs, further advanced than dressing and dyeing, when prepared for use as material, including plates, linings, and crosses, thirty-five per centum ad valorem; articles of wearing apparel of every description, partly or wholly manufactured, composed of or of which fur is the component material of chief value, fifty per centum ad valorem. Furs not on the skin, prepared for hatters' use, including fur skins caroted, twenty per centum ad valorem.

440. Fans of all kinds, except common palm-leaf fans, fifty per centum ad valorem.

441. Gun wads of all descriptions, twenty per centum ad valorem.

442. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem; manufactures of human hair, or of which human hair is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem.

443. Plushes and woven fabrics (except crinoline cloth and hair seating) and manufactures thereof, composed of the hair of the camel, goat, alpaca, or any animal, combined with wool, vegetable fiber, or silk, shall be classified and dutiable as manufactures of wool.

444. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

445. Haircloth, known as "crinoline" cloth, eight cents per square yard; haircloth, known as "hair seating," and hair press cloth, twenty cents per square yard.

446. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than four dollars and fifty cents per dozen, one dollar and fifty cents per dozen; valued at more than four dollars and fifty cents per dozen and not more than nine dollars per dozen, three dollars per dozen; valued at more than nine dollars per dozen and not more than eighteen dollars per dozen, five dollars per dozen; valued at more than eighteen dollars per dozen, seven dollars per dozen; and in addition thereto, on all the foregoing, twenty per centum ad valorem.

447. Indurated fiber ware and manufactures of pulp, not specifically provided for in this section, printed or unprinted, thirty-five per centum ad valorem.

448. Chains, pins, collar, cuff, and dress buttons, charms, combs, millinery and military ornaments, together with all other articles of every description, finished or partly finished, if set with imitation precious stones composed of glass or paste (except imitation jet), or composed wholly or in chief value of silver, German silver, white metal, brass, or gun metal, whether or not enameled, washed, covered, plated, or alloyed with gold, silver or nickel, and designed to be worn on apparel or carried on or about or attached to the person, valued at twenty cents per dozen pieces, one cent each and in addition thereto three-fifths of one cent per dozen for each one cent the value exceeds twenty cents per dozen; all stampings and materials of metal (except iron or steel), or of metal set with glass or paste, finished or partly finished, suitable for use in the manufacture of any of the foregoing articles (except chain valued at less than thirty cents per yard other than nickel or nickel-plated chain), valued at seventy-two cents per gross, three cents per dozen pieces and in addition thereto one-half of one cent per gross for each one cent the value exceeds seventy-two cents per gross; rope, curb, cable, and other fancy patterns of chain, without bar, swivel, snap or ring, composed of rolled gold plate or of silver, German silver, white metal, or brass, not exceeding one-half of one inch in diameter, breadth or thickness, valued at thirty cents per yard, six cents per foot, and in addition thereto three-fifths of one cent per yard for each one cent the value exceeds thirty cents per yard; finished or unfinished bags, purses and other articles, or parts thereof,

SCHEDULE N.
Sundries—Cont'd.

Fans.

Gun wads.

Human hair.

Animal-hair plushes,
etc.

Curled hair.

Haircloth.

Fur hats, etc.

Fiber ware.

Jewelry, etc.

SCHEDULE N.
Sundries—Cont'd.

made in chief value of metal mesh composed of silver, German silver, or white metal, valued at two dollars per dozen pieces, ten cents per piece and in addition thereto three-fifths of one cent per dozen pieces for each one cent the value exceeds two dollars per dozen; all of the foregoing, whether known as jewelry or otherwise and whether or not denominatively or otherwise provided for in any other paragraph of this Act, twenty-five per centum ad valorem in addition to the specific rate or rates of duty herein provided; all articles commonly or commercially known as jewelry, or parts thereof, finished or unfinished, including chain, mesh, and mesh bags and purses composed of gold or platinum, whether set or not set with diamonds, pearls, cameos, coral, or other precious or semiprecious stones, or imitations thereof, sixty per centum ad valorem.

Pearls and precious stones.

449. Pearls and parts thereof, drilled or undrilled, but not set or strung, ten per centum ad valorem; diamonds, coral, rubies, cameos, and other precious stones and semi-precious stones, cut but not set, and suitable for use in the manufacture of jewelry, ten per centum ad valorem; imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewelry, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones, twenty per centum ad valorem.

Hides of cattle.
Admitted free.
Proviso.
Reductions.
Shoe leather.
Boots and shoes.

450. Hides of cattle, raw or uncured, whether dry, salted, or pickled, shall be admitted free of duty: *Provided*, That on and after October first, nineteen hundred and nine, grain, buff, and split leather shall pay a duty of seven and one-half per centum ad valorem; that all boots and shoes, made wholly or in chief value of leather made from cattle hides and cattle skins of whatever weight, of cattle of the bovine species, including calfskins, shall pay a duty of ten per centum ad valorem; that harness, saddles and saddlery, in sets or in parts, finished or unfinished, composed wholly or in chief value of leather, shall pay a duty of twenty per centum ad valorem.

Harness, etc.

Leather.

451. Band, bend, or belting leather, rough leather, and sole leather, five per centum ad valorem; dressed upper and all other leather, calfskins tanned or dressed and dressed, kangaroo, sheep and goat skins (including lamb and kid skins) dressed and finished, other skins and bookbinders' calfskins, all the foregoing not specially provided for in this section, fifteen per centum ad valorem; chamois skin, twenty per centum ad valorem; skins for morocco, tanned but unfinished, five per centum ad valorem; patent, japanned, varnished, or enameled leather weighing not over ten pounds per dozen hides or skins, twenty-seven cents per pound and fifteen per centum ad valorem; if weighing over ten pounds and not over twenty-five pounds per dozen, twenty-seven cents per pound and eight per centum ad valorem; if weighing over twenty-five pounds per dozen, twenty cents per pound and ten per centum ad valorem; pianoforte leather and pianoforte-action leather, and glove leather, twenty per centum ad valorem; leather shoe laces, finished or unfinished, fifty cents per gross pairs and ten per centum ad valorem; boots and shoes made of leather, fifteen per centum ad valorem: *Provided*, That leather cut into shoe uppers or vamps or other forms, suitable for conversion into manufactured articles, and gauffre leather, shall pay a duty of ten per centum ad valorem in addition to the duty imposed by this paragraph on leather of the same character as that from which they are cut.

Supra.
Proviso.
Shoe uppers, etc.
Leather.

Manufactures.

452. Bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather, not jewelry, and manufactures of leather, or of which leather is the component material of chief value, not specially provided for in this section, forty per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining or luncheon and similar sets, fifty per centum ad valorem.

SCHEDULE N.
Sundries—Cont'd.
Gloves.

453. 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:

454. Women's or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, two dollars and twenty-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

Schmaschen.

455. Women's or children's "glace" finish, lamb or sheep, not over fourteen inches in length, two dollars and fifty cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and fifty cents per dozen pairs; over seventeen inches in length, four dollars and fifty cents per dozen pairs; men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

Lamb or sheep.

456. Women's or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, three dollars per dozen pairs; over fourteen and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

Goat, kid, etc.

457. Women's or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, two dollars and fifty cents per dozen pairs; over seventeen inches in length, three dollars and fifty cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

Exterior surface removed.
Sheep.

458. Women's 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, three dollars per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars and seventy-five cents per dozen pairs; over seventeen inches in length, four dollars and seventy-five cents 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, goat, etc.

459. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves, when lined, one dollar per dozen pairs; on all pique or prix seam gloves, forty cents per dozen pairs; on all gloves stitched or embroidered, with more than three single strands or cords, forty cents per dozen pairs.

Cumulative duties.
Lined, pique, and stitched.

460. 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.

Glove trunks.

461. Harness, saddles, saddlery, in sets or in parts, finished or unfinished, thirty-five per centum ad valorem.

Harness, etc.
Ante, p. 68.

462. Manufactures of amber, asbestos, bladders, catgut or whip gut or worm gut, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, twenty-five per centum ad valorem; woven fabrics composed wholly or in chief value of asbestos, forty per centum ad valorem.

Amber, etc., manufactures.

463. Manufactures of bone, chip, grass, horn, quills, india rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, thirty-five per centum ad valorem; but the terms "grass" and "straw" shall be understood to mean these

Bone, chip, grass, straw, etc., manufactures.

Grass and straw, restricted.

- SCHEDULE N.
Sundries—Cont'd.**
- Gutta-percha, ivory,
etc., manufactures.** substances in their natural form and structure, and not the separated fiber thereof; sponges made of rubber, forty per centum ad valorem; combs, composed wholly of horn, or composed of horn and metal, fifty per centum ad valorem.
464. Manufactures of gutta-percha, ivory, vegetable ivory, mother-of-pearl and shell, plaster of Paris, papier-maché, and vulcanized india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this section, and shells engraved, cut, ornamented, or otherwise manufactured, thirty-five per centum ad valorem.
- Masks.** 465. Masks, composed of paper or pulp, thirty-five per centum ad valorem.
- Cocoa fiber matting,
etc.** 466. Matting made of cocoa fiber or rattan, six cents per square yard; mats made of cocoa fiber or rattan, four cents per square foot.
- Musical instru-
ments.** 467. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments, not otherwise enumerated in this section, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, forty-five per centum ad valorem.
- Phonographs, etc.** 468. Phonographs, gramophones, graphophones, and similar articles, or parts thereof, forty-five per centum ad valorem.
- Violin rosin.** 469. Violin rosin, in boxes or cases or otherwise, twenty per centum ad valorem.
- Paintings, etc.
Sculptures and
painting defined.** 470. Paintings in oil or water colors, pastels, pen and ink drawings, and sculptures, not specially provided for in this section, fifteen per centum ad valorem; but the term "sculptures" as used in this Act shall be understood to include only such as are cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as are the professional production of a sculptor only, and the term "painting" as used in this Act shall be understood not to include such as are made wholly or in part by stenciling or other mechanical process.
- Peat moss.** 471. Peat moss, one dollar per ton.
- Pencils.** 472. Pencils of paper or wood, or other material not metal, filled with lead or other material, and pencils of lead, forty-five cents per gross and twenty-five per centum ad valorem; slate pencils, covered with wood, thirty-five per centum ad valorem; all other slate pencils, three cents per one hundred.
- Pencil leads.** 473. Pencil leads not in wood, or other material, black, three-fourths of one cent per ounce; colored, one and one-fourth cents per ounce; copying, two cents per ounce.
- Photographic
plates, etc.
Moving-picture neg-
atives.** 474. Photographic dry plates or films, not otherwise specially provided for in this section, twenty-five per centum ad valorem. Photographic film negatives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, and moving-picture films not developed or exposed, twenty-five per centum ad valorem. Photographic film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, moto-photography or cinematography film pictures, prints, positives or duplicates of every kind and nature, and of whatever substance made, one and one-half cents per linear or running foot.
- Positives.** 475. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than forty cents per gross, fifteen cents per gross; other tobacco pipes and pipe bowls of clay, fifty cents per gross and twenty-five per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this section, including cigarette books, cigarette book covers, pouches for
- Pipes and smokers'
articles.**

smoking or chewing tobacco, and cigarette paper in all forms, sixty per centum ad valorem.

476. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, threshing machines, and cotton gins, fifteen per centum ad valorem: *Provided*, That any of the foregoing, when imported from any country, dependency, province, or colony which imposes no tax or duty on like articles imported from the United States, shall be imported free of duty.

477. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used exclusively for making men's hats, ten per centum ad valorem.

478. Umbrellas, parasols, and sunshades covered with material other than paper or lace, fifty per centum ad valorem. Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished, forty per centum ad valorem.

479. Waste, not specially provided for in this section, ten per centum ad valorem.

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

481. That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section 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 section, 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.

FREE LIST.

That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

482. Acids: Arsenic or arsenious, benzoic, carbolic, fluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, picric or nitropicric, prussic, silicic, and valerianic.

483. Aconite.

484. Acorns, raw, dried or undried, but unground.

485. Agates, unmanufactured.

486. Albumen, not specially provided for in this section.

487. Alizarin, natural or artificial, and dyes derived from alizarin or from anthracin.

SCHEDULE N.
Sundries—Cont'd.

Agricultural implements.

Proviso.
Admitted free from country imposing no duty on same.

Hatters' plush.

Umbrellas, etc.

Waste.

Nonenumerated articles.
Unmanufactured.

Manufactured.

Similar to enumerated.

Resembling two or more.

Of two or more materials.

"Component material of chief value" defined.

Highest rate applicable.

Free List.

Articles exempt from duty.
R. S., sec. 2505.
Vol. 30, p. 194.

Acids.

- FREE LIST—Cont'd.** 488. Amber, and amberoid unmanufactured, or crude gum, gum Kauri, and gum Copal.
489. Ambergris.
490. Ammonia, sulphate of.
491. Aniline salts.
- Animals for breeding.** 492. Any animal imported by a citizen of the United States specially for breeding purposes shall be admitted free, whether intended to be so used by the importer himself, or for sale for such purpose: *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 provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree: *And provided further*, That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals under the provisions of this paragraph. 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 straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, may be brought back to the United States within six months free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further*, That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine, or otherwise in the custody of customs or other officers of the United States, at the date of the passage of this Act.
- Provisional Registry required.**
- Certificates, etc.**
- Determination of recognized breeds.**
- Animals crossing boundary.**
- Already imported.**
- Animals for exhibition, etc.** 493. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition or competition for prizes offered by any agricultural, polo, 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.
- Teams, etc., of immigrants.** 494. Annatto, roucou, rocoa, or orleans, and all extracts of.
495. Apatite.
496. Arrowroot in its natural state and not manufactured.
497. Arsenic and sulphide of arsenic, or orpiment.
498. Arseniate of aniline.
499. Articles in a crude state used in dyeing or tanning not specially provided for in this section.
- Articles returned.** 500. Articles the growth, produce, or manufacture of the United States, not including animals, 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 containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums used for the shipment of acids, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles
- Proof of identity.**

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-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury: *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.

FREE LIST—Cont'd.

Photographic films.

Provided.
Exceptions.

Tobacco, to be taxed.

501. Asbestos, unmanufactured.

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

503. Asafetida.

504. Balm of Gilead.

505. Barks, cinchona or other from which quinine may be extracted.

506. Beeswax.

507. Binding twine: All binding twine manufactured from New Zealand hemp, manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding six hundred feet to the pound: *Provided*, That 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 a duty of one-half of one cent per pound.

Binding twine.

Provided.
Exception.

508. Bells, broken, and bell metal broken and fit only to be remanufactured.

509. Birds, stuffed, not suitable for millinery ornaments.

510. Birds and land and water fowls.

511. Bismuth.

512. Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this section.

513. Blood, dried, not specially provided for in this section.

514. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

515. 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.

516. 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.

Books, etc.

517. Books, maps, music, engravings, photographs, etchings, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of

FREE LIST—Cont'd.

individuals for gratuitous private circulation, and public documents issued by foreign governments.

518. Books and pamphlets printed chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind.

519. Books, maps, music, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any state or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

Household effects,
etc.

520. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

521. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

522. Brazilian pebble, unwrought or unmanufactured.

523. Bristles, crude, not sorted, bunched, or prepared.

524. Bullion, gold or silver.

525. Burgundy pitch.

526. Cadmium.

527. Camphor, crude, natural.

528. Castor or castoreum.

529. Catgut, whip gut, or worm gut, unmanufactured.

530. Cerium, cerite, or cerium ore.

531. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

532. Chromate of iron or chromic ore.

533. Civet, crude.

534. Clay: Common blue clay and Gross-Almerode glass-pot clay, in cases or casks suitable for the manufacture of crucibles and glass melting pots or tank blocks.

Coal.

535. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.

Coal-tar products.

536. Coal tar, crude, pitch of coal tar, and products of coal tar known as dead or creosote oil, benzol, toluol, naphthalin, xylol, phenol, cresol, toluidine, xyloidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphthol, naphthylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitro-toluol, naphthylaminsulfoacids and their sodium or potassium salts, naphtholsulfoacids and their sodium or potassium salts, amido-naphtholsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbendisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes.

537. Cobalt and cobalt ore.

538. Coccus indicus.

539. Cochineal.

Coffee.

540. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

541. Coffee.

542. Coins of gold, silver, copper, or other metal.

543. Coir, and coir yarn.

Copper.

544. Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this section.

545. Composition metal of which copper is the component material of chief value, not specially provided for in this section. FREE LIST—Cont'd.
546. Coral, marine, uncut, and unmanufactured.
547. Cork wood, or cork bark, unmanufactured.
548. Cotton, and cotton waste or flocks.
549. Cryolite, or kryolith.
550. Cudbear.
551. Curling stones, or quoits, and curling-stone handles.
552. Curry, and curry powder.
553. Cuttlefish bone.
554. Dandelion roots, raw, dried, or undried, but unground.
555. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including glaziers' and engravers' diamonds not set. Precious stones.
556. Miners' diamonds, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust.
557. Divi-divi.
558. Dragon's blood.
559. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, nuts, nutgalls, roots, stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing or tanning; any of the foregoing which are natural and uncompounded drugs and not edible and not specially provided for in this section, and are in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: *Provided*, That no article containing alcohol, or in the preparation of which alcohol is used, shall be admitted free of duty under this paragraph. Crude drugs.
560. Eggs of birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however*, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: *Provided further*, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury. Proviso.
Alcohol excluded.
561. Emery ore and corundum.
562. Ergot. Eggs.
Proviso.
Prohibition.
563. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.
564. Felt, adhesive, for sheathing vessels.
565. Fence posts of wood.
566. Fibrin, in all forms.
567. Fish, fresh, frozen, or packed in ice, caught in the Great Lakes or other fresh waters by citizens of the United States, and all other fish, the products of American fisheries. Exception.
568. Fish skins.
569. Flint, flints, and flint stones, unground.
570. Fossils.
571. Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this section. Fish of American fisheries.
572. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
573. Furs, undressed. Fruits.
574. Fur skin of all kinds not dressed in any manner and not specially provided for in this section. Furs.
575. Gambier.

- FREE LIST—Cont'd.**
- Glass disks.**
576. Glass enamel, white, for watch and clock dials.
577. 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.
- Provided.*
Polishing allowed.
- Crude textile fibers.**
578. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this section.
579. Gold beaters' molds and gold beaters' skins.
580. Grease, fats, vegetable tallow, and oils (excepting fish oils), 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, and not specially provided for in this section.
- Fertilizers.**
581. Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.
582. Gutta-percha, crude.
- Animal hair, etc.**
583. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this section; and human hair, raw, uncleaned, and not drawn.
584. Hide cuttings, raw, with or without hair, and all other glue stock.
585. Hide rope.
586. Hones and whetstones.
587. Hoofs, unmanufactured.
588. Hop roots for cultivation.
589. Horns and parts of, including horn strips and tips, unmanufactured.
590. Ice.
- India rubber.**
591. India rubber, crude, and milk of, and scrap or refuse India rubber, fit only for remanufacture, and which has been worn out by use.
592. Indigo.
593. Iodine, crude.
594. Ipecac.
- Iridium, etc.**
595. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.
- Ivory.**
596. Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact, and vegetable ivory in its natural state.
597. Jalap.
598. Jet, unmanufactured.
599. Joss stick, or Joss light.
600. Junk, old.
601. Kelp.
602. Kieserite.
603. Kindling wood.
604. Kyanite, or cyanite, and kainite.
605. Lac dye, crude, seed, button, stick, and shell.
606. Lac spirits.
607. Lactarene, or casein.
608. Lava, unmanufactured.
609. Leeches.
610. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than two per centum of alcohol.
611. Licorice root, unground.
- Life-saving apparatus.**
612. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
613. Lime, citrate of.

FREE LIST—Cont'd.

614. Lithographic stones, not engraved.
 615. Litmus, prepared or not prepared.
 616. Loadstones.
 617. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
 618. Magnesite, crude or calcined, not purified.
 619. Manganese, oxide and ore of.
 620. Manna.
 621. Manuscripts.
 622. Marrow, crude.
 623. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.

624. Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.

625. Meerschaum, crude or unmanufactured.

626. 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 section.

Crude minerals.

627. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof, showing that they are in no way artificially prepared, and are only the product of a designated mineral spring.

628. Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps.

Miners' rescue appliances.

629. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.

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

631. Musk, crude, in natural pods.

632. Myrobolans.

633. Needles, hand sewing and darning.

Needles.

Periodicals.

634. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

635. Nuts: Brazil nuts, cream nuts, marrons crude, palm nuts and palm-nut kernels; cocoanuts in the shell and broken cocconut meat or copra, not shredded, desiccated, or prepared in any manner.

Nuts.

636. Nux vomica.

637. Oakum.

638. Oil cake.

639. 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, cocconut (not refined and deodorized), cotton-seed, croton, fennel, ichthyol, jasmine or jasmine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, liquid and solid primal flower essences not compounded, nut oil or oil of nuts, soya-bean, olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; attar of roses, palm, palm kernel, 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;

Oils.

- FREE LIST—Cont'd.**
- Petroleum.** petroleum, crude or refined, including kerosene, benzine, naphtha, gasoline, and similar oils produced from petroleum.
640. Oleo stearin.
641. Orange and lemon peel, not preserved, candied, or dried.
642. Orchil, or orchil liquid.
643. Ores of gold, silver, or nickel, and nickel matte; sweepings of gold and silver.
- Paper stock.** 644. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for papermaking.
645. Paraffin.
646. Parchment and vellum.
647. Pearl, mother of, and shells, not sawed, cut, polished, or otherwise manufactured, or advanced in value from the natural state.
648. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.
649. Pewter and britannia metal, old, and fit only to be remanufactured.
- Apparatus for scientific societies, etc.** 650. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any state or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.
651. Phosphates, crude.
- Plants, etc., for the Government.** 652. Plants, trees, shrubs, roots, seed cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
- Platinum.** 653. Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge, or scrap, and vases, retorts, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses.
654. Plumbago.
- Potash.** 655. Potash, crude, or "black salts;" carbonate of potash, crude or refined; hydrate of, or caustic potash, not including refined in sticks or rolls; nitrate of potash or saltpeter, crude; sulphate of potash, crude or refined, and muriate of potash.
- Professional books, etc., of immigrants.** 656. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of arrival, of persons emigrating to 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.
- Theatrical property, temporarily.**
- Bond.** 657. Pulu.
- Proviso. Extending term.** 658. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
659. Radium.
- Cinchona.**

660. Rags, not otherwise specially provided for in this section.
661. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; 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.
662. Rennets, raw or prepared.
663. Saffron and safflower, and extract of, and saffron cake.
664. Sago, crude, and sago flour.
665. Salicin.
666. Salep, or salop.
667. Sausages, bologna.
668. Seeds: Anise, canary, caraway, cardamom, cauliflower, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangelwurzel, mustard, rape, Saint John's bread or bean, sugar beet, sorghum or sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this section; all flower and grass seeds; evergreen seedlings; all the foregoing not specially provided for in this section.
669. Sheep dip.
670. Shotgun barrels, in single tubes, forged, rough bored.
671. Shrimps and other shellfish.
672. Silk, raw, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.
673. Silk cocoons and silk waste.
674. Silkworm eggs.
675. Skeletons and other preparations of anatomy.
676. Skins of all kinds, raw (except sheepskins with the wool on), and hides not specially provided for in this section.
677. Soda, nitrate of, or cubic nitrate.
678. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.
679. Spices: Cassia, cassia vera, and cassia buds; cinnamon and chips of; cloves and clove stems; mace; nutmegs; pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied.
680. Spunk.
681. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
682. Stamps; foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.
683. Stone and sand: Burrstone in blocks, rough or unmanufactured; cliff stone, unmanufactured; rotten stone, tripoli, and sand, crude or manufactured, not otherwise provided for in this section.
684. Storax, or styrax.
685. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
686. 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 in this section.

FREE LIST—Cont'd.
Models of art, regalia, etc.

"Regalia" construed.

Seeds.

SILK.

Skins and hides.

Spices.

Stone and sand.

Sulphur.

FREE LIST—Cont'd.
Sulphuric acid.

687. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty one-thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes: *Provided*, That upon all sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid imported into such country from the United States, there shall be levied and collected a duty of one-fourth of one cent per pound.

Proviso.
Retaliatory duty.

688. Tamarinds.

689. Tapioca, tapioca flour, cassava or cassady.

690. Tar and pitch of wood.

Tea.
Proviso.
Impure tea.
Vol. 29, p. 604.

691. Tea and tea plants: *Provided*, That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, and any Act amendatory thereof.

692. Teeth, natural, or unmanufactured.

693. Terra alba, not made from gypsum or plaster rock.

694. Terra japonica.

Tin.
Proviso.
Duty imposed when
native products
reach 1,500 tons a year.

695. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated: *Provided*, That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of four cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

696. Tobacco stems.

697. Tonquin, tonqua, or tonka beans.

698. Turmeric.

699. Turpentine, Venice.

700. Turpentine, spirits of.

701. Turtles.

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

703. Uranium, oxide and salts of.

704. Vaccine virus.

705. Valonia.

706. Verdigris, or subacetate of copper.

707. Wax, vegetable or mineral.

708. Wafers, unleavened or not edible.

Wearing apparel,
etc., of persons arriv-
ing.

709. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall only include such articles as actually accompany and are in the use of, and as are necessary and appropriate for the wear and use of such persons, for the immediate purposes of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad, all wearing apparel and other personal effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established, under appropriate rules and regulations to be prescribed by the Secretary of the Treasury, but no more than one hundred dollars in value of articles purchased abroad by such residents of the United States shall be admitted free of duty upon their return.

Proviso.
Residents returning.

Limit.

710. Whalebone, unmanufactured.

711. Witherite.

712. Wood: Logs and round unmanufactured timber, including pulp woods, firewood, handle bolts, shingle bolts, gun blocks for gun-stocks rough hewn or sawed or planed on one side, hop poles, ship timber and ship planking; all the foregoing not specially provided for in this section.

FREE LIST—Cont'd.
Wood.

713. Woods: Cedar, lignum-vitæ, lancewood, ebony, box, grana-dilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (*Juniperus Virginiana*) timber, hewn, sided, squared, or round; sticks of par-tridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not specially provided for in this section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

Woods, cabinet.

714. 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 encour-agement of art, science, or industry in the United States, and not 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 Secre-tary 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.

Works of art, etc.
For temporary exhi-
bition.

Bond.

Proviso.
Extending term.

715. Works of art, collections in illustration of the progress of the arts, sciences, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation 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 Treas-ury 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.

For permanent ex-
hibition by institu-
tions, etc.

Bonds.

Proviso.
Exception.

716. Works of art, productions of American artists residing tem-porarily 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, except stained or painted window glass or stained or painted glass windows, and except any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Of American artists,
or presented to insti-
tutions, etc.

717. Works of art, including paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches, etchings and engravings, and sculptures, which are proved to the satisfaction of the Secretary of the Treasury under rules prescribed by him to have been in existence more than twenty years prior to the date of their

In existence over
twenty years.

FREE LIST—Cont'd.
"Sculptures," etc.,
construed.

importation, but the term "sculptures" as herein used shall be understood to include professional productions of sculptors only, whether round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal; and the word "painting," as used in this Act, shall not be understood to include any article of utility nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings" and "engravings," as used in this Act, shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools, and not such as are printed from plates or blocks etched or engraved by photo-chemical processes. Other works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

In existence over
one hundred years.

718. Zaffer.

Foregoing to consti-
tute minimum tariff.

The provisions of the dutiable list and the free list of this section shall constitute the minimum tariff of the United States.

Additional duty
after March 31, 1910.

SEC. 2. That from and after the thirty-first day of March, nineteen hundred and ten, except as otherwise specially provided for in this section, there shall be levied, collected, and paid on all articles when imported from any foreign country into the United States, or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), the rates of duty prescribed by the schedules and paragraphs of the dutiable list of section one of this Act, and in addition thereto twenty-five per centum ad valorem; which rates shall constitute the maximum tariff of the United States: *Provided*, That whenever, after the thirty-first day of March, nineteen hundred and ten, and so long thereafter as the President shall be satisfied, in view of the character of the concessions granted by the minimum tariff of the United States, that the government of any foreign country imposes no terms or restrictions, either in the way of tariff rates or provisions, trade or other regulations, charges, exactions, or in any other manner, directly or indirectly, upon the importation into or the sale in such foreign country of any agricultural, manufactured, or other product of the United States, which unduly discriminate against the United States or the products thereof, and that such foreign country pays no export bounty or imposes no export duty or prohibition upon the exportation of any article to the United States which unduly discriminates against the United States or the products thereof, and that such foreign country accords to the agricultural, manufactured, or other products of the United States treatment which is reciprocal and equivalent, thereupon and thereafter, upon proclamation to this effect by the President of the United States, all articles when imported into the United States, or any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), from such foreign country shall, except as otherwise herein provided, be admitted under the terms of the minimum tariff of the United States as prescribed by section one of this Act. The proclamation issued by the President under the authority hereby conferred and the application of the minimum tariff thereupon may, in accordance with the facts as found by the President, extend to the whole of any foreign country, or may be confined to or exclude from its effect any dependency, colony, or other political subdivision having authority to adopt and enforce tariff legislation, or to impose restrictions or regulations, or to grant concessions upon the exportation or importation of articles which are, or may be, imported into the United

To be the maximum
tariff.

Proviso.
Minimum rates ap-
plicable.

Countries not dis-
criminating against
United States.

Having no discrimi-
nating export bounty,
duty, or prohibition.

Proclamation.

Extension or limi-
tation of minimum
tariff.

States. Whenever the President shall be satisfied that the conditions which led to the issuance of the proclamation hereinbefore authorized no longer exist, he shall issue a proclamation to this effect, and ninety days thereafter the provisions of the maximum tariff shall be applied to the importation of articles from such country. Whenever the provisions of the maximum tariff of the United States shall be applicable to articles imported from any foreign country they shall be applicable to the products of such country, whether imported directly from the country of production or otherwise. To secure information to assist the President in the discharge of the duties imposed upon him by this section, and the officers of the Government in the administration of the customs laws, the President is hereby authorized to employ such persons as may be required.

Return to maximum.

Application.

Employees to secure information.
Post, pp. 119, 708, 1363.

Cuban reciprocity not affected.

Vol. 33, pp. 3, 2116.

SEC. 3. That nothing in this Act 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 Republic of Cuba on the eleventh day of December, nineteen hundred and two, or the provisions of the Act of Congress heretofore passed for the execution of the same.

Reciprocal commercial agreements to be terminated; notification.

Vol. 30, p. 203.

SEC. 4. That the President shall have power and it shall be his duty to give notice, within ten days after the passage of this Act, to all foreign countries with which commercial agreements in conformity with the authority granted by section three of the Act entitled, "An Act to provide revenue for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, have been or shall have been entered into, of the intention of the United States to terminate such agreement at a time specified in such notice, which time shall in no case, except as hereinafter provided, be longer than the period of time specified in such agreements respectively for notice for their termination; and upon the expiration of the periods when such notice of termination shall become effective the suspension of duties provided for in such agreements shall be revoked, and thereafter importations from said countries shall be subject to no other conditions or rates of duty than those prescribed by this Act and such other Acts of Congress as may be continued in force: *Provided*, That until the expiration of the period when the notice of intention to terminate hereinbefore provided for shall have become effective, or until such date prior thereto as the high contracting parties may by mutual consent select, the terms of said commercial agreements shall remain in force: *And provided further*, That in the case of those commercial agreements or arrangements made in accordance with the provisions of section three of the tariff Act of the United States approved July twenty-fourth, eighteen hundred and ninety-seven, which contain no stipulations in regard to their termination by diplomatic action, the President is authorized to give to the governments concerned a notice of termination of six months, which notice shall date from April thirtieth, nineteen hundred and nine.

Rates thereafter.

Proviso.
Terms to continue until termination.

Where no notice required.

SEC. 5. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That, except as otherwise hereinafter provided, all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than twenty per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty, except rice, and except, in any fiscal year,

Philippine Islands.
Imports subject to regular duties.

Proviso.
Native products excepted.

Exceptions.
Rice.

Sugar.
Tobacco.

Cigars.

Duty in, on sugar and tobacco imported from other countries.

Preference to small sugar producers.

United States products to be admitted free.
Post, p. 178.

Direct shipment required.

Shipments in bond.

Articles damaged in transit.

Articles for United States to be free from export duties.

Internal-revenue tax on imports from Philippines.

Exempt from Philippine tax.

Internal-revenue tax on imports from United States.

sugar in excess of three hundred thousand gross tons, wrapper tobacco and filler tobacco when mixed or packed with more than fifteen per centum of wrapper tobacco in excess of three hundred thousand pounds, filler tobacco in excess of one million pounds, and cigars in excess of one hundred and fifty million cigars, which quantities shall be ascertained by the Secretary of the Treasury under such rules and regulations as he shall prescribe: *And provided further*, That sugar, refined or unrefined, and tobacco, manufactured or unmanufactured, imported into the Philippine Islands from foreign countries, shall be dutiable at rates of import duty therein not less than the rates of import duty imposed upon sugar and tobacco in like forms when imported into the United States: *And provided further*, That, under rules and regulations to be prescribed by the Secretary of the Treasury, preference in the right of free entry of sugar to be imported into the United States from the Philippine Islands, as provided herein, shall be given, first, to the producers of less than five hundred gross tons in any fiscal year, then to producers of the lowest output in excess of five hundred gross tons in any fiscal year: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided further*, That all articles, the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this section and shipped as hereinbefore provided from said islands to the United States for use and consumption therein, shall be hereafter exempt from the payment of any export duties imposed in the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like

articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands, and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That, in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise, imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the Insular treasury, and shall only be allotted and paid out therefrom in accordance with future acts of the Philippine legislature, subject, however, to section seven of the Act of Congress approved July first, nineteen hundred and two, entitled "An Act temporarily to provide for the administration of the affairs of civil government in the Philippine Islands, and for other purposes:" *And provided further*, That, until action by the Philippine legislature, approved by Congress, internal revenues paid into the Insular treasury, as hereinbefore provided, shall be allotted and paid out by the Philippine Commission.

Exempt from United States tax.

Internal-revenue tax on imports other than from United States.

Internal revenues to be paid into insular treasury.

Vol. 32, p. 693.

Allotment by Philippine Commission.

Countervailing duty on imports receiving export bounty.
Vol. 30, p. 205.

SEC. 6. That whenever any country, dependency, colony, province or other political subdivision of government shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

Ascertainment of bounty, etc.

SEC. 7. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded, or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

Country of origin to be marked on articles.
Vol. 30, p. 205.

All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Packages to be marked with country of origin, and contents.

Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number or measurement actually contained in such article

Compliance before delivery.

or package, 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.

Regulations.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

Punishment for false marking, etc.

SEC. 8. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding five thousand dollars, or be imprisoned for any time not exceeding one year, or both.

Importing obscene books, drugs, or objects for abortion, lottery tickets, etc., prohibited.

R. S., sec. 2491, p. 457.
Vol. 30, p. 208.

SEC. 9. 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.

Entry not allowed.

Detention, etc.

Proviso.
Drugs in bulk.

Punishment of officials aiding, etc., violations.
Vol. 35, p. 1107.

SEC. 10. 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.

Proceedings for seizure, etc.
Vol. 30, p. 209.

SEC. 11. 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, 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.

Neat cattle and hides prohibited entry.

SEC. 12. 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. 13. 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.

SEC. 14. 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 and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 15. 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, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

SEC. 16. 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.

SEC. 17. 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.

SEC. 18. 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

Proviso.
Suspension from countries free from disease.
R. S., sec. 2493, p. 457.
Vol. 30, p. 210.

Regulations.

Punishment for violations.
Vol. 30, p. 210.

Convict-labor manufactures not allowed entry.
Vol. 30, p. 211.

Discriminating duty on importations in foreign vessels.
R. S., sec. 2502, p. 459.
Vol. 30, p. 209.

Exceptions under treaties, laws, etc.

Retail trade from contiguous countries.

Imports restricted to American vessels, or of country of origin.
R. S., sec. 2497, p. 458.
Vol. 30, p. 210.

Forfeiture, etc.

Exception.
R. S., sec. 2498, p. 458.
Vol. 30, p. 210.

Machinery for repair admitted free under bond.
R. S., sec. 2511, p. 490.
Vol. 30, p. 209.

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.

Materials for building, etc., for ships in foreign trade admitted free under bond.
R. S., sec. 2513, p. 491.
Vol. 30, p. 207.

Restriction on coastwise trade.

Proviso.
Foreign vessels excluded from coastwise trade.

Articles to repair American ships in foreign trade exempt.
R. S., sec. 2514, p. 491.
Vol. 30, p. 207.

Foreign war vessels.

May purchase supplies from bonded warehouses free of tax.
R. S., sec. 2982, p. 575, amended.

Abandoned goods from sunken vessels in American waters.
R. S., sec. 2507, p. 490.
Vol. 30, p. 210.

Bonded manufacturing warehouses. Products for export exempt from tax.
Vol. 30, p. 207.

Provisos.
Bond.

Spirits excluded.

SEC. 19. 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, 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 six 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.

SEC. 20. 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.

SEC. 21. That section twenty-nine hundred and eighty-two of the Revised Statutes of the United States be, and the same hereby is, amended to read as follows:

"SEC. 2982. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports."

SEC. 22. 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.

SEC. 23. 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.

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.

Goods exempt from tax when exported.

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.

Transfer of materials, free of tax.

Machinery excepted.

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 to foreign countries or to the Philippine Islands 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: *Provided*, That the waste material or by-products incident to the processes of manufacture in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. 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.

Supervision of withdrawals.

Proviso.
Waste material, etc.

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.

Accounts and returns.

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.

Statement of manufactures, etc.

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.

Transfers for exporting.

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.

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

SEC. 24. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with other ores or crude metals

Bonded smelting warehouses.
Metals admitted without paying duty.
Vol. 30, p. 210.

Proviso.
Charges canceled on
export, etc.

Lead for domestic
use, etc.

Supervision of la-
bor, etc.

Regulations.

Drawback.
R. S., sec. 3015, p. 581.
Vol. 30, p. 211.

Provisos.
Articles partly of
domestic materials.

Existing law.
Identification, etc.,
of imported materials.

Payment.

Domestic alcohol.

Proviso.
Restriction.

Materials for vessels
built for foreign ac-
count.

Reimported domes-
tic articles to pay in-
ternal-revenue tax,
etc.
R. S., sec. 2500, p. 459.
Vol. 30, p. 210.

of home or foreign production: *Provided*, That the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse, established under section twenty-three of this Act, of the actual amount of lead produced from the smelting or refining, or both, of such ores or crude metals: *And provided further*, That said lead may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom upon the payment of the duties chargeable against it in that condition: *Provided further*, That all labor performed and services rendered pursuant to this section 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: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

SEC. 25. 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 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.

That on the exportation of medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used: *Provided*, That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

SEC. 26. 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,

but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

SEC. 27. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue for two years after the date of the passage of this Act and no longer to be so admitted, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Lumber admitted free for two years. From Saint John River, Me. R. S., sec. 2508, p. 490. Vol. 30, p. 209.

That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being otherwise unmanufactured in whole or in part, shall be admitted for two years after the date of the passage of this Act and no longer into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

From Saint Croix River, Me. R. S., sec. 2508, p. 490. Vol. 30, p. 209.

SEC. 28. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended, be further amended to read as follows:

Customs administration. Vol. 26, pp. 131-142, amended.

"SEC. 1. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

Consignee deemed owner of imported goods. Holder of bill of lading.

Underwriters.

"SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, in the currency actually paid therefor, shall contain a correct, complete and detailed description of such merchandise, and of the packages, wrappings or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisalment, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, seller, manufacturer or owner.

Invoice requirements.

Number.

"SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon, as provided by this Act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely

Production before consul.

Declaration by purchaser, etc.

If purchased.

Obtained otherwise.

Statement of currency paid.	offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.
Production of invoice required.	"SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information or belief, in the premises, and to require him to produce any letter, paper or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee or agent shall be thereafter debarred from producing any such letter, paper or statement for the purpose of avoiding any additional duty, penalty or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee or agent thereof: <i>Provided</i> , That the Secretary of the Treasury may make regulations by which books, magazines and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.
Exception.	
Statement in form of invoice accepted temporarily.	
Verification.	
Evidence required.	
Unavoidable causes.	
Proviso. Entry of serial publications, etc.	
Subsequent production of invoice.	
Declaration to be filed with invoice.	
Authentication.	"SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so desig-

nated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently.

Proviso.
Invoice not received
with goods.

“DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT, WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

Forms of declarations.

“I, ———, do solemnly and truly declare that I am the consignee, importer, or agent of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ———, whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief (insert the name and residence of the owner or owners) is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

By consignee, importer, or agent.
Goods actually purchased.

“DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

“I, ———, do solemnly and truly declare that I am the consignee, importer, or agent of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ———, whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in

Not actually purchased.

the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purport to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief (insert the name and residence of the owner or owners) is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual market value or wholesale price at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demi-johns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

By owner.

"DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

Goods actually purchased.

"I, _____, do solemnly and truly declare that I am the owner by purchase of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____; that the invoice and entry, which I now produce, contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, and include and specify the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs, charges and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made, and that if at any time hereafter I discover any

error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

“DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED. Manufacturer or owner.

“I, _____, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the _____, whereof _____ is master, from _____; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, which are not otherwise specially subject to duty under any paragraph of the tariff Act, and all other costs and charges incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purport to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Goods not actually purchased.

“SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Punishment for false declarations, etc.

Provido. Forfeiture not affected.

“SEC. 7. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such

Corrections permitted at time of entry. Vol. 30, p. 212.

addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of one per centum of the total appraised value thereof for each one per centum that such appraised value exceeds the value declared in the entry: *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to seventy-five per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than seventy-five per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the entered value.

“SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this Act. When merchandise

Appraisal by collector.

Additional duty if appraised, exceeds declared, value.

Proviso. Application and limitation.

Not to be remitted, etc.

Fraud presumed if 75 per cent over declared value.

Extent of forfeiture.

Pro forma invoices, etc., liable.

Minimum assessment.

Cost of production of goods consigned for sale.

Statement by manufacturer.

By other person.

entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

Proviso.
Number, authentication, etc.

"SEC. 9. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall ~~or~~ may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person or persons shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

Punishment for entries by false invoices, etc.

Forfeiture.

Fine or imprisonment.

"SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Ascertaining market value and wholesale price whence imported.

"SEC. 11. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than ten per centum, covering each and every outlay of whatsoever

Estimate, if market value not obtainable.
Vol. 30, p. 212.

Determination of.

Goods not sold in open market.	nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than eight nor more than fifty per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding six per centum, if any has been paid or contracted to be paid on consigned goods, or a reasonable allowance for general expenses and profits (not to exceed eight per centum) on purchased goods.
Minimum appraisement.	<p>“SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment. That the office of said general appraisers shall be at the port of New York, and three of them shall be on duty at that port daily as a board of general appraisers.</p>
General appraisers. Nine authorized.	<p>“All of the general appraisers of merchandise heretofore or hereafter appointed under the authority of said Act shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes, and no other: Neglect of duty, malfeasance in office, or inefficiency.</p>
Qualification, etc.	<p>“That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.</p>
Board at New York.	<p>“That the boards of general appraisers and the members thereof shall have and possess all the powers of a circuit court of the United States in preserving order, compelling the attendance of witnesses, and the production of evidence, and in punishing for contempt.</p>
Tenure. Vol. 35, p. 406.	<p>“All notices in writing to collectors of dissatisfaction of any decision thereof, as to the rate or amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), with the invoice and all papers and exhibits, shall be forwarded to the board of nine general appraisers of merchandise at New York to be by rule thereof assigned for hearing or determination, or both. The President of the United States shall designate one of the board of nine general appraisers of merchandise as president of said board and others in order to act in his absence. Said general appraisers of merchandise shall be divided into three boards of three members each, to be denominated respectively Board 1, Board 2, and Board 3. The president of the board shall assign three general appraisers to each of said boards and shall designate one member of each of said boards as chairman thereof, and such assignment or designation may be by him changed from time to time, and he may assign or designate all boards of three general appraisers where it is now or heretofore was provided by law that such might be assigned or designated by the Secretary of the Treasury. The president of the board shall be competent to sit as a member of any board, or assign one or two other members thereto, in the absence or inability of any one or two</p>
Salary.	<p>“That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.</p>
General powers.	<p>“That the boards of general appraisers and the members thereof shall have and possess all the powers of a circuit court of the United States in preserving order, compelling the attendance of witnesses, and the production of evidence, and in punishing for contempt.</p>
Appeals from collectors' decisions to be sent to.	<p>“All notices in writing to collectors of dissatisfaction of any decision thereof, as to the rate or amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), with the invoice and all papers and exhibits, shall be forwarded to the board of nine general appraisers of merchandise at New York to be by rule thereof assigned for hearing or determination, or both. The President of the United States shall designate one of the board of nine general appraisers of merchandise as president of said board and others in order to act in his absence. Said general appraisers of merchandise shall be divided into three boards of three members each, to be denominated respectively Board 1, Board 2, and Board 3. The president of the board shall assign three general appraisers to each of said boards and shall designate one member of each of said boards as chairman thereof, and such assignment or designation may be by him changed from time to time, and he may assign or designate all boards of three general appraisers where it is now or heretofore was provided by law that such might be assigned or designated by the Secretary of the Treasury. The president of the board shall be competent to sit as a member of any board, or assign one or two other members thereto, in the absence or inability of any one or two</p>
President of board.	
Division into boards.	
Assignment.	

members of such board. Each of the boards of three general appraisers, or a majority thereof, shall have full power to hear and determine all cases and questions arising therein or assigned thereto; and the general board of nine general appraisers, each of the boards of three general appraisers, and each of the general appraisers of merchandise, shall have all the jurisdiction and powers and proceed as now, heretofore, and herein provided. The said board of nine general appraisers shall have power to establish from time to time such rules of evidence, practice and procedure, not inconsistent with the statutes, as may be deemed necessary for the conduct and uniformity of its proceedings and decisions and the proceedings and decisions of the boards of three thereof; and for the production, care, and custody of samples and records of said board. The president of the board shall have control of the fiscal affairs and the clerical force of the board, make all recommendations for appointment, promotion, and otherwise affecting said clerical force; he may at any time before trial under the rules of said board assign or reassign any case for hearing, determination, or both, and shall designate a general appraiser or a board of general appraisers, and, if necessary, a clerk thereto, to proceed to any port within the jurisdiction of the United States for the purpose of hearing, or determining if authorized by law, causes assigned for hearing at such port, and shall cause to be prepared and duly promulgated dockets therefor. No member of any of said boards shall sit to hear or decide any case on appeal in the decision of which he may have previously participated. The board of three general appraisers, or a majority of them, who decided the case, may, upon motion of either party made within thirty days next after their decision, grant a rehearing or retrial of said case when in their opinion the ends of justice may require it.

“SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within sixty days thereafter, appeal to reappraisal, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within ten days thereafter give notice to the collector, in writing, of such dissatisfaction. The decision of the general appraiser in cases of reappraisal shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within five days thereafter, give notice to the collector, in writing, of such dissatisfaction, or unless the collector shall deem the reappraisal of the merchandise too low, and shall within ten days thereafter appeal to re-appraisal; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases hearings may in the discretion of the General Appraiser

Jurisdiction, etc.

Rules, etc.

Duties of president.

Disqualification of members on appeals.

Rehearings.

Reports of appraisers.

Certificate in lieu of.

Appeals for reappraisal.

Decision of general appraiser final.

Appeal to board.

Authority of board.

Hearings.

Finality of decisions.	<p>or board of General Appraisers before whom the case is pending be open and in the presence of the importer or his attorney and any duly authorized representative of the Government, who may in like discretion examine and cross-examine all witnesses produced. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee or agent) or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisement cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.</p>
Collectors' decisions as to duties, etc., final. Vol. 35, p. 403.	<p>"SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within fifteen days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as hereinbefore provided; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an application shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for in this Act.</p>
Time for filing appeals.	<p>"SEC. 15. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.</p>
Duties to be paid.	<p>"SEC. 16. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local</p>
Determination of board final.	
Appeals to Court of Customs Appeals.	
Administering oaths. Examinations by appraisers and customs officers. Vol. 35, p. 404.	
Preservation of testimony.	
Penalty for failing to appear, etc.	
Effect on appraisement.	

appraiser or collector, where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

False swearing deemed perjury.

Forfeiture.

"SEC. 17. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Decisions of general appraisers.

Reports to be made.

Abstract.

Contents.

Publication.

"SEC. 18. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the manufacturer or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act.

Assessment of ad valorem duties.

Determination of actual market value.

Value, actual market value, and wholesale price, construed.

"SEC. 19. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

Withdrawals for consumption, from warehouse.
Vol. 32, p. 753.

Provided.
Perishables and explosives.

"SEC. 20. That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is

Burden of proof in seizures.

Proviso.
 Probable cause re-
 quired.
 Fees and oaths abol-
 ished, except herein
 provided.

claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

Declaration for ex-
 port invoices.

Penalties.
Ante, p. 95.
Proviso.
 Allowance in lieu
 of fees.

Decay, etc., of per-
 ishable articles.

Filing proof.

Application.

Abandonment of
 goods.

Provisos.
 Minimum required.

Examining goods by
 importers.
 R. S., sec. 2899, p. 562.

Delivery of aban-
 doned goods.

Fruit, etc., con-
 demned by health au-
 thorities.

"SEC. 21. That all fees exacted and oaths administered by officers of the customs, except as provided in this Act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this Act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this Act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

"SEC. 22. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares or merchandise of every description included in any invoice and be relieved from the payment of duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares or merchandise have been damaged or not, or whether or not the same have any commercial value: *Provided, further*, That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported.

Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.

Establishment of proof.

"SEC. 23. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

Refund of excess duties, etc.

Permanent indefinite appropriation for.

Correcting clerical errors.

Proviso. Annual statement of refunds.

"SEC. 24. That from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this Act.

Officials not personally liable in matters appealable.

"SEC. 25. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

Punishment for bribing, etc., customs officers.

Prima facie evidence.

"SEC. 26. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof,

Punishment for soliciting money, etc., by officials.

Prima facie evidence.

on conviction thereof shall be fined not exceeding five thousand dollars or be imprisoned at hard labor not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Baggage in transit.

"SEC. 27. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Repeals.

Revised Statutes:

Secs. 2608, 2838, 2839.

Secs. 2841, 2843, 2845.

Secs. 2853, 2854, 2855, 2858.

Sec. 2860.

Secs. 2900, 2902, 2905.

Secs. 2907-2909.

Secs. 2922-2924.

Secs. 2927, 2929.

Secs. 2930-2932.

Secs. 2943, 2945, 2952.

Secs. 3011-3013.

Laws.

Vol. 18, pp. 188, 189.

Vol. 22, pp. 523-525.

Inconsistent laws.

Existing rights, liabilities, not affected.

"SEC. 28. That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, twenty-nine hundred and two, twenty-nine hundred and five, twenty-nine hundred and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one-half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections nine, ten, eleven, twelve, fourteen, and sixteen of an Act entitled 'An Act to amend the customs-revenue laws and to repeal moietyes,' approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the Act entitled 'An Act to reduce internal-revenue taxation, and for other purposes,' approved March third, eighteen hundred and eighty-three, and all other 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, except as otherwise provided in this Act, 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 and 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, except as otherwise provided in this Act, within the same time and with the

Pending proceedings.

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.

"SEC. 29. That a United States Court of Customs Appeals is hereby created, and said court shall consist of a presiding judge and four associate judges appointed by the President, by and with the advice and consent of the Senate, each of whom shall receive a salary of ten thousand dollars per annum. It shall be a court of record, with jurisdiction as hereinafter established and limited.

"Said court shall prescribe the form and style of its seal and the form of its writs and other process and procedure and exercise such powers conferred by law as may be conformable and necessary to the exercise of its jurisdiction. It shall have the services of a marshal, with the same duties and powers, under the regulations of the court, as are now provided for the marshal of the Supreme Court of the United States, so far as the same may be applicable. Said services within the District of Columbia shall be performed by a marshal at a salary of three thousand dollars per annum, to be appointed by and hold office during the pleasure of said court; said services outside the District of Columbia to be performed by the United States marshals in and for the districts where sessions of said court may be held, and to this end said marshals shall be the marshals of said Court of Customs Appeals. The court shall appoint a clerk, whose office shall be in the city of Washington, District of Columbia, and who shall perform and exercise the same duties and powers in regard to all matters within the jurisdiction of said court as are now exercised and performed by the clerk of the Supreme Court of the United States, so far as the same may be applicable. The salary of the clerk shall be four thousand dollars per annum, which sum shall be in full payment for all service rendered by such clerk, and all fees of any kind whatever, and all costs shall be by him turned into the United States Treasury. Said clerk shall not be appointed by the court or any judge thereof as a commissioner, master, receiver, or referee. The costs and fees in the said court shall be fixed and established by said court in a table of fees to be adopted and approved by the Supreme Court of the United States within four months after the organization of said court: *Provided*, That the costs and fees so fixed shall not, with respect to any item, exceed the costs and fees charged in the Supreme Court of the United States; and the same shall be expended, accounted for, and paid over to the Treasury of the United States. The court shall have power to establish all rules and regulations for the conduct of the business of the court and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law.

"The said Court of Customs Appeals shall always be open for the transaction of business, and sessions thereof may, in the discretion of the court, be held by the said court, in the several judicial circuits, and at such places as said court may from time to time designate.

"The presiding judge of said court shall be so designated in order of appointment and in the commission issued him by the President, and the associate judges shall have precedence according to the date of their commissions. Any three of the members of said court shall constitute a quorum, and the concurrence of three members of said court shall be necessary to any decision thereof.

"The said court shall organize and open for the transaction of business in the city of Washington, District of Columbia, within

Proviso.
Property abandoned
to underwriters.

Court of Customs
Appeals created; com-
position, etc.
Post, pp. 214, 1143.

General powers.

Marshal.

In District of Colum-
bia.

Outside the District.

Clerk in Washing-
ton, D. C.

Duties.

Salary.

Restriction.

Costs and fees.

Proviso.
Costs, fees, etc.

Rules of procedure.

Always open.

Sessions.

Presiding judge.

Quorum.

Organization in
Washington, D. C.

ninety days after the judges, or a majority of them, shall have qualified.

Given exclusive jurisdiction of appeals from board of general appraisers.

"After the organization of said court no appeal shall be taken or allowed from any Board of United States General Appraisers to any other court, and no appellate jurisdiction shall thereafter be exercised or allowed by any other courts in cases decided by said Board of United States General Appraisers; but all appeals allowed by law from such Board of General Appraisers shall be subject to review only in the Court of Customs Appeals hereby established, according to the provisions of this Act: *Provided*, That nothing in this Act shall be deemed to deprive the Supreme Court of the United States of jurisdiction to hear and determine all customs cases which have heretofore been certified to said court from the United States circuit courts of appeals on applications for writs of certiorari or otherwise, nor to review by writ of certiorari any customs case heretofore decided or now pending and hereafter decided by any circuit court of appeals, provided application for said writ be made within six months after the passage of this Act: *And provided further*, That all customs cases heretofore decided by a circuit or district court of the United States or a court of a Territory of the United States and which have not been removed from said courts by appeal or writ of error, and all such cases heretofore submitted for decision in said courts and remaining undecided may be reviewed on appeal at the instance of either party by the United States Court of Customs Appeals, provided such appeal be taken within one year from the date of the entry of the order, judgment or decree sought to be reviewed.

Proviso.
Pending cases in Supreme Court, etc., excepted.

Review of cases decided or pending in circuit, etc., courts.

Final decisions of board of general appraisers, to be reviewed only by.

"The Court of Customs Appeals established by this Act shall exercise exclusive appellate jurisdiction to review by appeal, as provided by this Act, final decisions by a Board of General Appraisers in all cases as to the construction of the law and the facts respecting the classification of merchandise and the rate of duty imposed thereon under such classification, and the fees and charges connected therewith, and all appealable questions as to the jurisdiction of said board, and all appealable questions as to the laws and regulations governing the collection of the customs revenues; and the judgment or decrees of said Court of Customs Appeals shall be final in all such cases.

Judgments final.

Expenses of judges outside of Washington.

"Any judge who, in pursuance of the provisions of this Act, shall attend a session of the Court of Customs Appeals held at any place other than the city of Washington, District of Columbia, shall be paid, upon his written and itemized certificate, by the marshal of the district in which the court shall be held, his actual and necessary expenses incurred for travel and attendance, and the actual and necessary expenses of one stenographic clerk who may accompany him, and such payments shall be allowed the marshal in the statement of his accounts with the United States.

Rooms in public buildings.

"The marshal of said court for the District of Columbia and the marshals of the several districts in which said Court of Customs Appeals may be held shall, under the direction of the Attorney-General of the United States and with his approval, provide such rooms in the public buildings of the United States as may be necessary for said court: *Provided, however*, That in case proper rooms can not be provided in such buildings, then the said marshals, with the approval of the Attorney-General of the United States, may, from time to time, lease such rooms as may be necessary for said court. The bailiffs and messengers of said court shall be allowed the same compensation for their respective services as are allowed for similar services in the existing circuit courts; and in no case shall said marshals secure other rooms than those regularly occupied by existing circuit courts of appeals, circuit courts, or district courts, or other public officers, except where such can not, by reason of actual occupancy or use, be occupied or used by said Court of Customs Appeals.

Proviso.
Elsewhere.

Bailiffs and messengers.

Outside rooms restricted.

"If the importer, owner, consignee, or agent of any imported merchandise, or the collector or Secretary of the Treasury, shall be dissatisfied with the decision of the Board of General Appraisers as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, or with any other appealable decision of said board, they, or either of them, may, within sixty days next after the entry of such decree or judgment, and not afterwards, apply to the Court of Customs Appeals for a review of the questions of law and fact involved in such decision: *Provided*, That in Alaska and in the insular and other outside possessions of the United States ninety days shall be allowed for making such application to the Court of Customs Appeals. Such application shall be made by filing in the office of the clerk of said court a concise statement of errors of law and fact complained of, and a copy of said statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall immediately order the Board of General Appraisers to transmit to said court the record and evidence taken by them, together with the certified statement of the facts involved in the case and their decision thereon; and all the evidence taken by and before said board shall be competent evidence before said Court of Customs Appeals. The decision of said Court of Customs Appeals shall be final, and such cause shall be remanded to said Board of General Appraisers for further proceedings to be taken in pursuance of such determination.

"Immediately upon the organization of the Court of Customs Appeals all cases within the jurisdiction of that court pending and not submitted for decision in any of the United States circuit courts of appeals, United States circuit, territorial or district courts, shall, with the record and samples therein, be certified by said courts to said Court of Customs Appeals for further proceedings in accordance herewith: *Provided*, That where orders for the taking of further testimony before a referee have been made in any of such cases, the taking of such testimony shall be completed before such certification.

"That in case of a vacancy or the temporary inability or disqualification for any reason of one or two judges of said Court of Customs Appeals, the President of the United States may, upon the request of the presiding judge of said court, designate any qualified United States circuit or district judge or judges to act in his or their place, and such United States judge or judges shall be duly qualified to so act.

"Said Court of Customs Appeals shall have power to review any decision or matter within its jurisdiction and may affirm, modify, or reverse the same and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly.

"Immediately upon receipt of any record transmitted to said court for determination the clerk thereof shall place the same upon the calendar for hearing and submission; and such calendar shall be called and all cases thereupon submitted, except for good cause shown, at least once every sixty days.

"In addition to the clerk of said court the court may appoint an assistant clerk at a salary of two thousand five hundred dollars per annum, five stenographic clerks at a salary of two thousand four hundred dollars per annum each, and one stenographic reporter at a salary of two thousand five hundred dollars per annum, and a messenger at a salary of nine hundred dollars per annum, all payable in equal monthly installments, and all of whom, including the clerk, shall hold office during the pleasure of and perform such duties as are assigned them by the court. Said reporter shall prepare and transmit to the Secretary of the Treasury once a week in time for publication in the Treasury Decisions copies of all decisions rendered to that date by said court, and prepare and transmit, under the direction of said

Appeals from board of general appraisers. Time limit. *Post*, p. 1146.

Proviso. Alaska, etc.

Application.

Record, etc., to be transmitted.

Finality of decision.

Transfer of pending cases.

Proviso. Completion of testimony.

Temporary service of other judges.

Extent of power of review.

Calendar.

Hearings.

Additional clerks, etc.

Duties of reporter.

Decisions to be printed, etc.

court, at least once a year, reports of said decisions rendered to that date, constituting a volume, which shall be printed by the Treasury Department in such numbers and distributed or sold in such manner as the Secretary of the Treasury shall direct. The marshal of said court for the District of Columbia is hereby authorized to purchase, under the direction of the presiding judge, such books, periodicals, and stationery as may be necessary for the use of said court, and such expenditures shall be allowed and paid by the Secretary of the Treasury upon claim duly made and approved by said presiding judge.

Contingent expenses.

Assistant Attorney-General to be appointed.

“SEC. 30. That there shall be appointed by the President, by and with the advice and consent of the Senate, an Assistant Attorney-General, who shall exercise the functions of his office under the supervision and control of the Attorney-General of the United States, and who shall be paid a salary of ten thousand dollars per annum; and there shall also be appointed by the Attorney-General of the United States a Deputy Assistant Attorney-General, who shall be paid a salary of seven thousand five hundred dollars per annum, and four attorneys, who shall be paid salaries of five thousand dollars per annum each. Said attorneys shall act under the immediate direction of said Assistant Attorney-General, or, in case of his absence or a vacancy in his office, under the direction of said Deputy Assistant Attorney-General, and said Assistant Attorney-General, Deputy Assistant Attorney-General, and attorneys shall have charge of the interests of the Government in all matters of reappraisalment and classification of imported goods and of all litigation incident thereto, and shall represent the Government in all the courts and before all tribunals wherein the interests of the Government require such representation.

Salary.
Post, p. 214.

Deputy Assistant Attorney-General, and attorneys.

Duties, in customs matters.

“But the Attorney-General may, whenever in his opinion the public interest requires it, employ and retain, in the name of the United States, such special attorneys and counselors at law in the conduct of customs cases as he may think necessary to assist said Assistant Attorney-General in the discharge of any of the duties incumbent upon him and his said subordinates, and shall stipulate with such attorneys and counsel the amount of compensation and shall have supervision of their conduct and proceedings.”

Employment of special attorneys.

Operation of duties imposed herein.

SEC. 29. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

Proviso.
Weight at time of entry.

Domestic tobacco.
R. S., sec. 3362, p. 675, amended.
Vol. 32, p. 97.

SEC. 30. That section thirty-three hundred and sixty-two of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

Manufactured tobacco.

“SEC. 3362. All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description and in no other manner:

Packages designated.

“All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-half ounce, three-fourths of an ounce, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and packages of six ounces, seven ounces, eight ounces, ten ounces, twelve

ounces, fourteen ounces, and sixteen ounces: *Provided*, That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds.

Proviso.
Snuff.

"All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

Wooden packages
for plug, etc.

"And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: *Provided*, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: *And provided further*, That perique tobacco, snuff flour, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: *And provided further*, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish."

Marking required.

Provisos.
Exports excepted.

Sales of perique,
etc., in bulk free of
tax.

Composition of
packages.

SEC. 31. That section thirty-three hundred and sixty-eight of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

Rates of tax.
R. S., sec. 3368, p. 658,
amended.
Vol. 32, p. 96.

"SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected the following taxes:

Manufactured to-
bacco and snuff.

"On snuff, manufactured of tobacco or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use, a tax of eight cents per pound. And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff.

Snuff.

"On all chewing and smoking tobacco, fine-cut, cavendish, plug, or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and on all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of eight cents per pound."

Chewing and smok-
ing.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes of the United States, as amended by section thirty-two of the Act of October first, eighteen hundred and ninety, be amended to read as follows:

Cigars.
R. S., sec. 3392, p. 666,
amended.
Vol. 26, p. 619.

"SEC. 3392. All cigars weighing more than three pounds per thousand shall be packed in boxes not before used for that purpose containing, respectively, five, ten, twelve, thirteen, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box, respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he

New boxes required.

Punishment for
using other forms, etc.

Provisos.
Retail sales.

Cigarettes.
Packages required.

manufactures or has manufactured for him and sells or removes for consumption or use, in packages or parcels containing five, eight, ten, fifteen, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom."

SEC. 33. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby amended so as to read as follows:

"SEC. 3394. Upon cigars and cigarettes which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco or any substitute therefor and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, seventy-five cents per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars and sixty cents per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar and twenty-five cents per thousand: *Provided*, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars; and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and stamps for cigars weighing not more than three pounds per thousand; and for cigarettes at the rates of tax imposed by this section: *Provided*, That such stamps shall be in denominations of five, eight, ten, fifteen, twenty, fifty, and one hundred; and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

"No packages of manufactured tobacco, snuff, cigars, or cigarettes, prescribed by law, shall be permitted to have packed in, or attached to, or connected with, them, nor affixed to, branded, stamped, marked, written, or printed upon them, any paper, certificate, or instrument purporting to be or represent a ticket, chance, share or interest in, or dependent upon, the event of a lottery, nor any indecent or immoral picture, representation, print, or words; and any violation of the provisions of this paragraph shall subject the offender to the penalties and punishments provided by section thirty-four hundred and fifty-six of the Revised Statutes."

SEC. 34. That the provisions of sections thirty, thirty-one, thirty-two, and thirty-three of this Act shall not take effect until July first, nineteen hundred and ten.

SEC. 35. That unstemmed leaf tobacco in the natural leaf, in the hand, and not manufactured or altered in any manner, raised and grown in the United States, shall not be subject to any internal-revenue tax or charge of any kind whatsoever, and it shall be lawful for any person to buy and sell such unstemmed tobacco in the leaf, in the hand, without payment of tax of any kind: *Provided*, That any person, other than the farmer or producer of leaf tobacco, who sells leaf tobacco to manufacturers of tobacco, snuff or cigars shall be deemed and considered a dealer in leaf tobacco, and become subject to all the

Imported cigarettes.

Rates of tax.
R. S., sec. 3394, p. 666,
amended.
Vol. 32, p. 97.

Cigars.

Cigarettes.

Proviso.
Classification.

Stamps for new rate
of tax.

Proviso.
Denominations.

Restrictions on all
packages.

Punishment for vio-
lation.

R. S., sec. 3456, p. 684.

In effect July 1, 1910.

Unstemmed natural
leaf, not subject to
tax.

Proviso.
Persons, not farm-
ers nor producers, sell-
ing, deemed dealers.

Requirements.

provisions of section thirty-two hundred and forty-four, as amended by section fourteen, Act of March first, eighteen hundred and seventy-nine, and also as amended by the Act of March third, eighteen hundred and eighty-three, and, further, shall be subject to all the provisions of section thirty-three hundred and sixty, as amended by section fourteen, Act of March first, eighteen hundred and seventy-nine, and of sections thirty-three hundred and fifty-nine and thirty-three hundred and ninety-one, United States Revised Statutes.

Every person shall be regarded as a retail dealer in leaf tobacco whose business it is to sell leaf tobacco in quantities of less than an original hogshead, case or bale; or who shall sell directly to consumers or to persons other than dealers in leaf tobacco or to manufacturers of tobacco, snuff or cigars, or to persons who purchase in original packages for export.

Every such retail dealer in leaf tobacco shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on; and a failure to register as herein required shall subject such person to a penalty of fifty dollars; and every retail dealer in leaf tobacco shall also keep a book and enter therein daily his purchases of leaf tobacco and his sales, where such sales amount to two pounds or more to one person in one day. Such record shall be kept written up to date and shall be in such form and contain such entries as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, and such books shall be open at all times for the inspection of any internal-revenue officer or agent.

Any person who has duly qualified as a retail dealer in leaf tobacco may sell natural leaf tobacco grown or raised in the United States in its condition as cured on the farm, in the hand, and not manufactured in any way, except to manufacturers of tobacco, snuff or cigars, without the payment of any tax on such leaf tobacco whatsoever, and so much of section sixty-nine, tariff Act of August twenty-seventh, eighteen hundred and ninety-four, which took effect the following day, and section thirty-two hundred and forty-four, United States Revised Statutes, or any other existing law, as is inconsistent with the provisions of this Act, is hereby repealed.

And it shall be the duty of every retail dealer in leaf tobacco, as herein described, under regulations to be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, to furnish on demand to any internal-revenue officer or other authorized agent of the Treasury Department a true and correct statement, verified by his oath or affirmation, of all his sales of leaf tobacco in quantities of ten pounds or more to any one person in any one day, with the name and residence in each instance of the person to whom sold, and any such retail dealer in leaf tobacco who shall willfully refuse to furnish such information or keep the book as required herein, or who shall knowingly make any false statements or false entries in such book as to any of the facts aforesaid, shall be guilty of a misdemeanor, and on conviction shall be liable to a fine of fifty dollars for each offense: *And provided further*, That nothing in this Act shall be construed as imposing any restrictions whatsoever upon the farmers or growers of leaf tobacco in regard to the sales of their leaf tobacco.

SEC. 36. That a tonnage duty of two cents per ton, not to exceed in the aggregate ten cents per ton in any one year, is hereby imposed at each entry on all vessels which shall be entered in any port of the United States from any foreign port or place in North America, Central America, the West India Islands, the Bahama Islands, the Bermuda Islands, or the coast of South America bordering on the Caribbean Sea, or Newfoundland, and a duty of six cents per ton,

R. S., sec. 3244, p. 623.
Vol. 20, p. 343; Vol. 22, p. 488.

R. S., sec. 3360, p. 657.
Vol. 20, p. 345.
R. S., secs. 3359, 3391,
pp. 657, 665.

Retail dealers in leaf tobacco defined.

Registry required.

Penalty for failure.
Record of purchases and sales.

Sales of natural leaf without tax.

Inconsistent laws repealed.
Vol. 28, p. 569.
R. S., sec. 3244, p. 624.

Statement of sales of ten pounds or more.

Penalty for refusal, etc.

Proviso.
Farmers or growers not restricted.

Tonnage duty.
Vessels from North American, Gulf, etc., ports.
R. S., sec. 4219, p. 813, amended.

Other foreign ports.

Vessels in distress,
etc.

Ferryboats, yachts,
etc., not affected.
R. S., sec. 2792, p. 541.
Vol. 35, pp. 424, 425.

R. S., sec. 2796, p. 541.

Conflicting laws re-
pealed.

R. S., sec. 4232, p. 815.
Vol. 24, p. 81.
R. S., sec. 4219, p. 813.
Post, p. 2498.

In effect in 60 days.

Annual tax on for-
eign-built yachts, etc.

Acceptance of duty
in lieu.

Privileges, etc.

R. S., secs. 4214, 4215,
4217, 4218, p. 812.

Tonnage exemp-
tions extended.
Vol. 35, p. 425.

Vessels excluded.

Corporations.
Special excise tax
on business of.

Rate on net income.

not to exceed thirty cents per ton per annum, is hereby imposed on each entry on all vessels which shall be entered in any port of the United States from any other foreign port, not, however, to include vessels in distress or not engaged in trade.

This section shall not be construed to amend or repeal section twenty-seven hundred and ninety-two of the Revised Statutes as amended by section one of chapter two hundred and twelve of the laws of nineteen hundred and eight, approved May twenty-eighth, nineteen hundred and eight, or section five of the said chapter two hundred and twelve of the laws of nineteen hundred and eight, or section twenty-seven hundred and ninety-three of the Revised Statutes.

Section forty-two hundred and thirty-two of the Revised Statutes, and sections eleven and twelve of chapter four hundred and twenty-one of the laws of eighteen hundred and eighty-six, approved June nineteenth, eighteen hundred and eighty-six, and so much of section forty-two hundred and nineteen of the Revised Statutes as conflicts with this section, are hereby repealed.

This section shall take effect sixty days after the approval of this Act.

SEC. 37. There shall be levied and collected annually on the first day of September by the collector of customs of the district nearest the residence of the managing owner, upon the use of every foreign-built yacht, pleasure-boat or vessel, not used or intended to be used for trade, now or hereafter owned or chartered for more than six months by any citizen or citizens of the United States, a sum equivalent to a tonnage tax of seven dollars per gross ton.

In lieu of the annual tax above prescribed the owner of any foreign-built yacht, pleasure-boat or vessel above described may pay a duty of thirty-five per centum ad valorem thereon, and such yacht, pleasure-boat or vessel shall thereupon be entitled to all the privileges and shall be subject to all the requirements prescribed by sections forty-two hundred and fourteen, forty-two hundred and fifteen, forty-two hundred and seventeen, and forty-two hundred and eighteen of the Revised Statutes and Acts amendatory thereto in the same manner as if said yacht had been built in the United States, and shall be subject to tonnage duty and light money only in the same manner as if said yacht had been built in the United States.

So much of section five of chapter two hundred and twelve of the laws of nineteen hundred and eight, approved May twenty-eighth, nineteen hundred and eight, as relates to yachts built outside the United States and owned by citizens of the United States is hereby repealed.

This section shall not apply to a foreign-built vessel admitted to American registry.

SEC. 38. That every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, and every insurance company, now or hereafter organized under the laws of the United States or of any State or Territory of the United States or under the Acts of Congress applicable to Alaska or the District of Columbia, or now or hereafter organized under the laws of any foreign country and engaged in business in any State or Territory of the United States or in Alaska or in the District of Columbia, shall be subject to pay annually a special excise tax with respect to the carrying on or doing business by such corporation, joint stock company or association, or insurance company, equivalent to one per centum upon the entire net income over and above five thousand dollars received by it from all sources during such year, exclusive of amounts received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed; or if organized under the laws of

any foreign country, upon the amount of net income over and above five thousand dollars received by it from business transacted and capital invested within the United States and its Territories, Alaska, and the District of Columbia during such year, exclusive of amounts so received by it as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed: *Provided, however,* That nothing in this section contained shall apply to labor, agricultural or horticultural organizations, or to fraternal beneficiary societies, orders, or associations operating under 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 domestic building and loan associations, organized and operated exclusively for the mutual benefit of their members, nor to any corporation or association organized and operated exclusively for religious, charitable, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual.

Proviso.
Organizations ex-
cepted.

Second. Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses actually paid within the year out of income in the maintenance and operation of its business and properties, including all charges such as rentals or franchise payments, required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; (third) interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year, and in the case of a bank, banking association or trust company, all interest actually paid by it within the year on deposits; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof, or imposed by the government of any foreign country as a condition to carrying on business therein; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax hereby imposed: *Provided,* That in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, such net income shall be ascertained by deducting from the gross amount of its income received within the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States and its Territories, Alaska, and the District of Columbia, including all charges such as rentals or franchise payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year in business conducted by it within the United States or its Territories, Alaska, or the District of Columbia not compensated by insurance or otherwise, including a reasonable allowance for depreciation of property, if any, and in the case of insurance companies the sums other than dividends, paid within the

Determination of
net income.

Deductions.
Operating expenses,
etc.

Losses, depreciation,
etc.

Interest on indebt-
edness.

Taxes.

Dividends upon
stock subject to tax.

Proviso.
Foreign corpora-
tions.

Deductions.
Operating expenses,
etc.

Losses, deprecia-
tion, etc.

Interest on indebtedness.	year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; (third) interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness, not exceeding the proportion of its paid-up capital stock outstanding at the close
Limit.	of the year which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia bears to the gross amount of its income derived from all sources within and without the United States; (fourth) the sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof; (fifth) all amounts received by it within the year as dividends upon stock of other corporations, joint stock companies or associations, and insurance companies, subject to the tax hereby imposed. In the case of assessment insurance companies the actual deposit of sums with State or Territorial officers, pursuant to law, as additions to guaranty or reserve funds shall be treated as being payments required by law to reserve funds.
Taxes in United States.	Third. There shall be deducted from the amount of the net income of each of such corporations, joint stock companies or associations, or insurance companies, ascertained as provided in the foregoing paragraphs of this section, the sum of five thousand dollars, and said tax shall be computed upon the remainder of said net income of such corporation, joint stock company or association, or insurance company, for the year ending December thirty-first, nineteen hundred and nine, and for each calendar year thereafter; and on or before the first day of March, nineteen hundred and ten, and the first day of March in each year thereafter, a true and accurate return under oath or affirmation of its president, vice-president, or other principal officer, and its treasurer or assistant treasurer, shall be made by each of the corporations, joint stock companies or associations, and insurance companies, subject to the tax imposed by this section, to the collector of internal revenue for the district in which such corporation, joint stock company or association, or insurance company, has its principal place of business, or, in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, in the place where its principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth, (first) the total amount of the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year; (second) the total amount of the bonded and other indebtedness of such corporation, joint stock company or association, or insurance company at the close of the year; (third) the gross amount of the income of such corporation, joint stock company or association, or insurance company, received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its income received within the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia; also the amount received by such corporation, joint stock company or association, or insurance company, within the year by way of dividends upon stock of other corporations, joint stock companies or associations, or insurance companies, subject to the tax imposed by this section; (fourth) the total amount of all the ordinary and necessary expenses actually paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint stock company or association, or insurance company, within the year, stating separately all charges such as rentals or franchise payments required to be made
Dividends on stock subject to tax.	
Assessment insurance companies.	
Further deduction.	
Computation of tax.	
Annual returns required from officers.	
Forms; contents.	
Capital stock outstanding.	
Indebtedness.	
Gross income.	
Foreign companies.	
Dividends from stock subject to tax.	
Operating expenses.	

as a condition to the continued use or possession of property, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States and its Territories, Alaska, and the District of Columbia; (fifth) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve funds; and in the case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States or its Territories, Alaska, and the District of Columbia, not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in the case of insurance companies the sums other than dividends, paid within the year on policy and annuity contracts and the net addition, if any, required by law to be made within the year to reserve fund; (sixth) the amount of interest actually paid within the year on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the paid-up capital stock of such corporation, joint stock company or association, or insurance company, outstanding at the close of the year, and in the case of a bank, banking association or trust company, stating separately all interest paid by it within the year on deposits; or in case of a corporation, joint stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness to an amount of such bonded and other indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States and any of its Territories, Alaska, and the District of Columbia, bears to the gross amount of its income derived from all sources within and without the United States; (seventh) the amount paid by it within the year for taxes imposed under the authority of the United States or any State or Territory thereof, and separately the amount so paid by it for taxes imposed by the government of any foreign country as a condition to carrying on business therein; (eighth) the net income of such corporation, joint stock company or association, or insurance company, after making the deductions in this section authorized. All such returns shall as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.

Fourth. Whenever evidence shall be produced before the Commissioner of Internal Revenue which in the opinion of the commissioner justifies the belief that the return made by any corporation, joint stock company or association, or insurance company, is incorrect, or whenever any collector shall report to the Commissioner of Internal Revenue that any corporation, joint stock company or association, or insurance company, has failed to make a return as required by law, the Commissioner of Internal Revenue may require from the corporation, joint stock company or association, or insurance company making such return, such further information with reference to its capital, income, losses, and expenditures as he may deem expedient; and the Commissioner of Internal Revenue, for the purpose of ascertaining the correctness of such return or for the purpose of making a return where none has been made, is hereby authorized, by any regularly appointed revenue agent specially designated by him for that purpose, to examine any books and papers bearing upon the matters required to be included in the return of such corporation, joint stock company or association, or insurance company, and

Foreign companies.

Losses, depreciation, etc.

Foreign companies.

Insurance companies.

Interest paid on indebtedness.

Foreign companies.

Taxes paid.

Net income.

Disposition of returns.

Further information if returns incorrect or not made.

Agents to examine books, etc.

Powers, etc.

to require the attendance of any officer or employee of such corporation, joint stock company or association, or insurance company, and to take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons; and the Commissioner of Internal Revenue may also invoke the aid of any court of the United States having jurisdiction to require the attendance of such officers or employees and the production of such books and papers. Upon the information so acquired the Commissioner of Internal Revenue may amend any return or make a return where none has been made. All proceedings taken by the Commissioner of Internal Revenue under the provisions of this section shall be subject to the approval of the Secretary of the Treasury.

Fifth. All returns shall be retained by the Commissioner of Internal Revenue, who shall make assessments thereon; and in case of any return made with false or fraudulent intent, he shall add one hundred per centum of such tax, and in case of a refusal or neglect to make a return or to verify the same as aforesaid he shall add fifty per centum of such tax. In case of neglect occasioned by the sickness or absence of an officer of such corporation, joint stock company or association, or insurance company, required to make said return, or for other sufficient reason, the collector may allow such further time for making and delivering such 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 originally assessed unless the refusal, neglect, or falsity is discovered after the date for payment of said taxes, in which case the amount so added shall be paid by the delinquent corporation, joint stock company or association, or insurance company, immediately upon notice given by the collector. All assessments shall be made and the several corporations, joint stock companies or associations, or insurance companies, shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessments shall be paid on or before the thirtieth day of June, except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as above provided for, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of five per centum on the amount of tax unpaid and interest at the rate of one per centum per month upon said tax from the time the same becomes due.

Sixth. When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such.

Seventh. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or make known in any manner whatever not provided by law to any person any information obtained by him in the discharge of his official duty, or to divulge or make known in any manner not provided by law any document received, evidence taken, or report made under this section except upon the special direction of the President; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars,

Amending returns,
etc.

Approval of proceed-
ings.

Assessments to be
made.

Addition if returns
false.
Neglect, etc.

Further time in case
of sickness, etc.

Collection of addi-
tional tax.

Notification of as-
sessment.

Payment.

Penalty for delay.

Custody of returns.

Post, pp. 494, 1197.

Divulging returns
unlawful.

Punishment for.

or by imprisonment not exceeding one year, or both, at the discretion of the court.

Eighth. If any of the corporations, joint stock companies or associations, or insurance companies, aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint stock company or association, or insurance company, shall be liable to a penalty of not less than one thousand dollars and not exceeding ten thousand dollars.

Any person authorized by law to make, render, sign, or verify any return who makes any false or fraudulent return, or statement, with intent to defeat or evade the assessment required by this section to be made, shall be guilty of a misdemeanor, and shall be fined not exceeding one thousand dollars or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

All laws relating to the collection, remission, and refund of internal-revenue taxes, so far as applicable to and not inconsistent with the provisions of this section, are hereby extended and made applicable to the tax imposed by this section.

Jurisdiction is hereby conferred upon the circuit and district courts of the United States for the district within which any person summoned under this section to appear to testify or to produce books, as aforesaid, shall reside, to compel such attendance, production of books, and testimony by appropriate process.

SEC. 39. That the Secretary of the Treasury is hereby authorized to borrow on the credit of the United States from time to time, as the proceeds may be required to defray expenditures on account of the Panama Canal and to reimburse the Treasury for such expenditures already made and not covered by previous issues of bonds, the sum of two hundred and ninety million five hundred and sixty-nine thousand dollars (which sum together with the eighty-four million six hundred and thirty-one thousand nine hundred dollars already borrowed upon issues of two per cent bonds under section eight of the Act of June twenty-eighth, nineteen hundred and two, equals the estimate of the Isthmian Canal Commission to cover the entire cost of the Canal from its inception to its completion), and to prepare and issue therefor coupon or registered bonds of the United States in such form as he may prescribe, and in denominations of one hundred dollars, five hundred dollars, and one thousand dollars, payable fifty years from the date of issue, and bearing interest payable quarterly in gold coin at a rate not exceeding three per centum per annum; and the bonds herein authorized shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority: *Provided*, That said bonds may be disposed of by the Secretary of the Treasury at not less than par, under such regulations as he may prescribe, giving to all citizens of the United States an equal opportunity to subscribe therefor, but no commissions shall be allowed or paid thereon; and a sum not exceeding one-tenth of one per centum of the amount of the bonds herein authorized is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing, advertising, and issuing the same; and the authority contained in section eight of the Act of June twenty-eighth, nineteen hundred and two, for the issue of bonds bearing interest at two per centum per annum, is hereby repealed.

SEC. 40. That section thirty-two of an Act, entitled, "An Act providing ways and means to meet war expenditures, and for other purposes," approved June thirteenth, eighteen hundred and ninety-eight, be, and the same is hereby, amended to read as follows:

"That the Secretary of the Treasury is authorized to borrow from time to time, at a rate of interest not exceeding three per centum per

Penalty for failing to make true returns.

Punishment for false returns, etc., by officials.

Application of internal-revenue laws.

Courts to compel attendance, etc.

Panama Canal. Additional issue of bonds for construction, etc. *Post*, p. 1013.

Amount.

Vol. 32, p. 484.

Denominations. Payable in fifty years. Interest.

Exemption from taxation.

Proviso. Disposal.

Appropriation for expenses.

Issue of two per cent bonds repealed. Vol. 32, p. 484.

Certificates of indebtedness. Vol. 30, p. 466 amended.

Issue authorized at 3 per cent.

- annum, such sum or sums as, in his judgment, may be necessary to meet public expenditures, and to issue therefor certificates of indebtedness in such form as he may prescribe and in denominations of fifty dollars or some multiple of that sum; and each certificate so issued shall be payable, with the interest accrued thereon, at such time, not exceeding one year from the date of its issue, as the Secretary of the Treasury may prescribe: *Provided*, That the sum of such certificates outstanding shall at no time exceed two hundred millions of dollars; and the provisions of existing law respecting counterfeiting and other fraudulent practices are hereby extended to the bonds and certificates of indebtedness authorized by this Act."
- SEC. 41.** That sections one to four, inclusive, of an Act entitled: "An Act to provide revenue for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, and 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 case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner, except as otherwise provided in section twenty-eight of this Act, 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, except as otherwise provided in section twenty-eight of this Act, as if this Act had not been passed. That an Act entitled: "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended by the Act of July twenty-fourth, eighteen hundred and ninety-seven, and as further amended by the Act of May twenty-seventh, nineteen hundred and eight, is not hereby repealed but amended so as to read as in this Act provided. So much of section four of an Act entitled: "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and seven, and for other purposes," approved June thirtieth, nineteen hundred and six, as relates to the appointment of a solicitor of customs and assistants, is hereby repealed.
- SEC. 42.** That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.
- Signed Five minutes after Five o'clock P. M. Aug. 5th, 1909.
W H T.
- Payable within one year.
- Proviso.*
Amount increased.
- Laws as to counterfeiting, etc., applicable.
- Repeal of inconsistent laws.
Vol. 30, pp. 151-234.
- Pending proceedings, etc., not affected.
- Enforcements of rights and liabilities.
- Prior offenses, etc.
- Limitations not affected.
- Suits, prosecutions, etc.
- Customs administration law amended, not repealed.
Vol. 28, pp. 131-142;
Vol. 30, p. 212; Vol. 35, pp. 403-406.
- Solicitor of customs and assistant, abolished.
Vol. 34, p. 763.
- In effect the day after passage.

August 5, 1909.
[H. R. 11570.]

[Public, No. 6.]

Urgent deficiencies appropriations.

CHAP. 7.—An Act Making appropriations to supply urgent deficiencies in appropriations for the fiscal year nineteen hundred and nine, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, to supply urgent deficiencies in appropria-

tions for the fiscal year nineteen hundred and nine, and for other purposes, namely:

EXECUTIVE.

For traveling expenses of the President of the United States, to continue available during the fiscal year nineteen hundred and ten, and to be expended in his discretion and accounted for on his certificate solely, twenty-five thousand dollars.

For additional amount for the additional accommodations to the building erected for the offices of the President, and for each and every purpose connected therewith, including heating apparatus and light fixtures, and furniture, all to be done according to plans, the details of which shall be approved by the President, and completed in every respect within the sums hereby and heretofore appropriated, thirteen thousand five hundred dollars, to be expended by contract or otherwise, in the discretion and under the direction of the President, to continue available during the fiscal year nineteen hundred and ten.

To enable the President to secure information and to assist the officers of the Government in the administration of the customs laws, as provided in section two of the tariff bill, relating to the maximum and minimum rates, seventy-five thousand dollars, to continue available during the fiscal year nineteen hundred and ten. And a detailed statement of all expenditures under this provision shall be made to Congress at its next regular session.

DEPARTMENT OF STATE.

Foreign trade and treaty relations: For defraying the necessary expenses incurred in connection with foreign trade relations which come within the jurisdiction of the Department of State, under tariff legislation and otherwise, and in the negotiation and preparation of treaties, arrangements, and agreements for the advancement of commercial and other interests of the United States, and for the maintenance of a division of far eastern affairs in the Department of State, including the payment of necessary employees, at the seat of government or elsewhere, to be selected, and their compensation fixed, by the Secretary of State and to be expended under his direction, fiscal year nineteen hundred and ten, one hundred thousand dollars. A detailed statement showing expenditures, including salaries or rates of compensation paid, under this appropriation shall be reported to Congress by the Secretary of State on the first day of each regular session; and estimates for further appropriations hereunder shall include in detail salaries for all persons to be employed and paid in the Department of State at Washington, District of Columbia.

For defraying the expenses of the next meeting of the International Union for the Protection of Industrial Property, to be held at Washington, District of Columbia, in May, nineteen hundred and ten, ten thousand dollars.

TREASURY DEPARTMENT.

To enable the Secretary of the Treasury to pay rent for vault space in the Union Trust Building, Washington, District of Columbia, for the safe-keeping of emergency currency notes prepared under the provisions of "An Act to amend the national banking laws," approved May thirtieth, nineteen hundred and eight, and for incidental expenses connected therewith, four thousand six hundred and thirty dollars and seventy cents.

For balance of salary of the Treasurer of the United States as provided by law, from March fourth, nineteen hundred and nine, to June

Executive.

President.
Traveling expenses.

Executive Office.
Addition to building.

Administration of
customs laws.
Securing information,
etc.
Ante, p. 83.

Statement.

Department of
State.

Foreign trade and
treaty relations.
Expenses.

Division of far east-
ern affairs.

Detailed statement
of expenditures, etc.

Estimates.

International Union
for Protection of In-
dustrial Property.
Expenses of meet-
ing.

Treasury Depart-
ment.

Emergency cur-
rency notes.
Storage.

Vol. 35, p. 552.

Treasurer.
Salary.
Vol. 35, p. 1065.

thirtieth, nineteen hundred and ten, both dates inclusive, for the fiscal years as follows:

For the fiscal year nineteen hundred and nine, six hundred and fifty dollars.

For the fiscal year nineteen hundred and ten, two thousand dollars.

Deposit Savings Association.
Payment of creditors.
Vol. 35, p. 1534.

To enable the Secretary of the Treasury to carry out the provisions of section three of "An Act for the relief of the creditors of the Deposit Savings Association of Mobile, Alabama," approved February twenty-fifth, nineteen hundred and nine, six thousand nine hundred and fifty-seven dollars and seventy-seven cents.

E. J. Reed.
Vol. 35, p. 1536.

To enable the Secretary of the Treasury to carry out the provisions of "An Act for the relief of E. J. Reed," approved February twenty-sixth, nineteen hundred and nine, three hundred and one dollars and twenty cents.

J. N. Newkirk.
Reimbursement.
Vol. 35, p. 1536.

To enable the Secretary of the Treasury to carry out the provisions of "An Act to reimburse J. N. Newkirk, postmaster of San Diego, California, for moneys lost by burglary," approved February twenty-sixth, nineteen hundred and nine, two hundred and thirty-four dollars and seventeen cents.

New York, N. Y.
Pneumatic tube, appraisers' stores and custom-house.
Vol. 35, p. 964.

New York appraisers' stores and custom-house: The Secretary of the Treasury is hereby authorized, in expending the appropriation of one hundred and seventy-five thousand dollars for the installation of pneumatic-tube service between the new custom-house and appraisers' stores in the city of New York, to accept the franchise as granted by the government of the city of New York, and to enter into a contract with said city to abide by its terms, conditions, and requirements.

Acceptance of franchise.

Minneapolis, Saint Paul and Sault Sainte Marie Railroad Company.
Payment to.

To enable the Secretary of the Treasury to pay the Minneapolis, Saint Paul, and Sault Sainte Marie Railroad Company money erroneously withheld for carrying the mail during the fiscal years nineteen hundred and six and nineteen hundred and seven, as certified by the Auditor for the Post-Office Department, one thousand six hundred and fifty-nine dollars and twenty-three cents.

W. E. Bainbridge.
Payment to widow.

The Secretary of the Treasury is directed to reimburse the widow of W. E. Bainbridge, who died in Paris, France, while in the discharge of his duty in the service of the Treasury, out of the appropriation for collecting the revenue from customs, the expenses incurred in and incident to caring for and transporting his remains to his late home in the United States and in the burial of the same.

Documentary stamps on foreign drafts for exports.
Time extended for claims for refund for.
Vol. 35, p. 590.
Post, pp. 779, 1291.

The time within which claims may be presented for refunding the sums paid for documentary stamps used on foreign bills of exchange drawn between July first, eighteen hundred and ninety-eight, and June thirtieth, nineteen hundred and one, against the value of products or merchandise actually exported to foreign countries, specified in the Act entitled "An Act to provide for refunding stamp taxes paid under the Act of June thirtieth, eighteen hundred and ninety-eight, upon foreign bills of exchange drawn between July first, eighteen hundred and ninety-eight, and June thirtieth, nineteen hundred and one, against the value of products or merchandise actually exported to foreign countries and authorizing rebate of duties on anthracite coal imported into the United States from October sixth, nineteen hundred and two, to January fifteenth, nineteen hundred and three, and for other purposes," approved February first, nineteen hundred and nine, be, and is hereby, extended to December first, nineteen hundred and nine.

Corporation tax.
Expenses of collecting.
Ante, p. 112.

Expenses of collecting the corporation tax: For expenses of collecting the corporation tax authorized by the Act "To provide revenue, equalize duties and encourage the industries of the United States, and for other purposes," enacted at the first session of the Sixty-first Congress, one hundred thousand dollars, to continue available during the fiscal year nineteen hundred and ten.

PUBLIC BUILDINGS.

For such repairs, alterations, and other work incident thereto, in the discretion of the Secretary of the Treasury, as may be necessary to properly adapt the fourth floor of the Treasury building, on the south and west sides, to the use and accommodation of the Office of the Supervising Architect, and such other alterations and rearrangement of the Treasury building as the needs of the department may require, forty thousand dollars.

Not exceeding one thousand five hundred dollars of the appropriation for repairs and preservation of public buildings under the Treasury Department, made for the fiscal year nineteen hundred and ten, may be used for repair and extension of the platform and building annex to the post-office building at Pittsburg, Pennsylvania.

West Point, Mississippi, public building: The limit of cost of the site for building is hereby increased to seven thousand five hundred dollars, but the limit of cost of site and building shall not exceed fifty-five thousand dollars.

Quincy, Illinois, post-office and court-house: The Secretary of the Treasury is authorized, in his discretion, to acquire, by condemnation or otherwise, such additional land as may be necessary for the enlargement of the site of said building: *Provided*, That the total cost of such land, and enlargement, extension, remodeling, or improvement of said building, shall not exceed the total sum of one hundred thousand dollars.

Bureau of Engraving and Printing, new building: The Secretary of the Treasury is authorized, in his discretion, to procure plans and specifications for the mechanical and electrical equipment of the new building for the Bureau of Engraving and Printing (exclusive of the special features relating to printing and engraving), at the usual rates of compensation for such services, from engineers specially competent by reason of their experience and familiarity with the unusual problems involved in the operations performed in a building of this character.

During the fiscal year nineteen hundred and ten all proceeds derived from work performed by the Bureau of Engraving and Printing, by direction of the Secretary of the Treasury, not covered and embraced in the appropriation for said bureau for the said fiscal year, instead of being covered into the Treasury as miscellaneous receipts, as provided by the Act of August fourth, eighteen hundred and eighty-six (Twenty-fourth Statutes, page two hundred and twenty-seven), be credited when received to the appropriation for said bureau for the fiscal year nineteen hundred and ten.

That during the fiscal year nineteen hundred and ten, the Secretary of the Treasury is authorized, out of the appropriation "Fuel, lights, and water for public buildings," to furnish steam for the operation of pneumatic tubes of the postal service, as heretofore, the proceeds derived from the sale of said steam to be credited to said appropriation.

UNDER THE SMITHSONIAN INSTITUTION.

For completion of the new building for the National Museum, eighty thousand and sixty-eight dollars and forty-one cents, or so much thereof as may be necessary.

INTERSTATE COMMERCE COMMISSION.

To pay Charles Starek for services rendered the Interstate Commerce Commission from January sixteenth to June twenty-sixth, nineteen hundred and seven, inclusive, and expenses, three hundred and thirty-three dollars and eighty-nine cents.

Public buildings.

Treasury building.
Rooms for Supervising Architect.

Pittsburg, Pa.
Repairs, etc.

West Point, Miss.
Cost of site increased.
Vol. 34, p. 788.

Quincy, Ill.
Additional land.
Vol. 35, p. 524.

Proviso.
Limit.

Engraving and Printing Bureau.
Plans for equipping new building.
Vol. 35, p. 319.

Proceeds of work in, to be credited to Bureau.

Vol. 24, p. 227.

Fuel, lights, and water.
Steam furnished postal pneumatic-tube service to be credited to.

Smithsonian Institution.

National Museum.
Completing building.

Interstate Commerce Commission.

Charles Starek.
Services.

District of Columbia.

DISTRICT OF COLUMBIA.

Care, etc., of children.

For additional amount required for board and care of all children committed to the guardianship of the Board of Children's Guardians by the courts of the District of Columbia, and for the temporary care of children pending investigation or while being transferred from place to place, fiscal year nineteen hundred and nine, six thousand dollars, one-half of which sum shall be paid from the revenues of the District of Columbia and one-half from any money in the Treasury not otherwise appropriated.

Workhouse, and reformatory.
Title to lands to be in United States.
Vol. 35, p. 717.

The titles to the tracts of land to be purchased for a workhouse and a reformatory provided for in the Act approved March third, nineteen hundred and nine, being "An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes," shall be taken directly to and in the name of the United States; and in case satisfactory price can not be agreed upon for the purchase of either or both of said tracts, or in case the title to either or both of said tracts can not be made satisfactory to the Attorney-General of the United States, then the latter is directed to procure said tract or tracts of land by condemnation, and the expenses of procuring evidence of title, or of condemnation, or both, shall be paid out of the appropriations made for the purchase of the tracts.

National Training School for Boys.
Water main to be laid forthwith.
Vol. 35, p. 725.

The twelve-inch main for the general use of and to afford fire protection to the National Training School for Boys, authorized in the District of Columbia appropriation Act for the fiscal year nineteen hundred and ten, shall be laid forthwith and the cost thereof paid from the revenues of the water department.

Schools.
Portable schoolhouses.
Balance reappropriated.
Vol. 35, p. 294.

Any unexpended balances in the "Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and nine, and for other purposes," to rent, equip, and care for temporary rooms for classes above the second grade, now on half time, and to provide for the estimated increased enrollment that may be caused by the operation of the compulsory education law, is hereby reappropriated and made available during the fiscal year nineteen hundred and ten for the purchase, erection, and maintenance of portable schoolhouses for temporary use.

War Department.

WAR DEPARTMENT.

Gettysburg battlefield, Pa.
Monuments to Regulars.
Vol. 32, p. 838.

For defraying the expenses incurred in the dedication of the monuments and markers authorized to be erected by Act of Congress approved February eighteenth, nineteen hundred and three, upon the battlefield of Gettysburg, in the State of Pennsylvania, six hundred dollars.

Military establishment.

MILITARY ESTABLISHMENT.

Brownsville, Tex., inquiry.
Expenses of clerks, etc.
Vol. 35, p. 836.

For expenses of the court of inquiry provided for in chapter two hundred and sixty-five of the Act approved March third, nineteen hundred and nine (Thirty-fifth Statutes at Large, page eight hundred and thirty-six): For services of clerks and reporters, witness fees, messenger and janitor service, and such other employees as may be required, and for all other absolutely necessary expenses; to be expended by the Pay Department of the Army under the direction of the Secretary of War, to remain available during the fiscal year nineteen hundred and ten, fifteen thousand dollars.

Reenlistment of discharged troops.
Payment to officers of board to pass on.

To provide for payment of extra compensation for the officers composing the board appointed to pass upon the eligibility of colored troops discharged by executive orders on account of the Brownsville riot for reenlistment in the army, one thousand five hundred dollars

each, seven thousand five hundred dollars, the same to be in full for extra compensation for their entire services connected therewith.

The accounting officers of the Treasury are hereby authorized and directed to credit in the accounts of the disbursing officers of the several States, Territories, and the District of Columbia such amounts as have been, or may be, disallowed in their accounts for payments heretofore made by them on account of the participation of the organized militia in the encampments, maneuvers, and field instruction of the Regular Army, under the provisions of section nine of the Act of Congress approved May twenty-seventh, nineteen hundred and eight, entitled "An Act to further amend the Act entitled 'An Act to promote the efficiency of the militia, and for other purposes,' approved January twenty-first, nineteen hundred and three."

The appropriation "for six months' additional pay to persons designated to receive the same by officers and enlisted men on active service who have died from wounds or disease contracted in line of duty," contained in the Act of March third, nineteen hundred and nine, entitled "An Act making appropriations for the support of the army for the fiscal year ending June thirtieth, nineteen hundred and ten," is hereby made available for payment to beneficiaries of officers and enlisted men on the active list who die from wounds or disease not the result of their own misconduct.

Organized militia.
Credit in accounts
of States, etc., for partic-
ipating in Army
maneuvers.

Vol. 35, p. 402.

Additional pay for
officers, etc., dying in
the service.
Available to benefi-
ciaries.
Vol. 35, p. 739.

DEPARTMENT OF THE INTERIOR.

Interior Department.

The unexpended balance of the appropriation for rent of rooms for Patent Office model exhibit in the legislative, executive, and judicial appropriation Act approved May twenty-second, nineteen hundred and eight, is hereby reappropriated and made available during the fiscal year ending June thirtieth, nineteen hundred and ten, for the rent of building for the storage of the Patent Office models removed from the Union Building, and necessary expenses for removal and storage in new quarters.

Patent Office.
Rent of rooms for
model exhibit.
Vol. 35, p. 229.
Expenses of re-
moval, etc.

For additional amount for constructing new stack and for repairing and improving heating apparatus for the Interior Department buildings, to continue available during the fiscal year nineteen hundred and ten, five thousand dollars.

Repairs to building.

Capitol: For work at Capitol and for general repairs thereof, including flags for the east and west fronts of the center of the Capitol; flagstaves, halyards, and tackle; wages of mechanics and laborers; purchase, maintenance, and driving of office vehicle, and not exceeding one hundred dollars for the purchase of technical and necessary reference books; being a deficiency for the fiscal years nineteen hundred and nine and nineteen hundred and ten, three thousand five hundred dollars.

Capitol.
Repairs, etc.

For repairs and improvements to the Senate kitchens and restaurants in the Capitol Building, to be expended by the Superintendent of the Capitol Building and Grounds under the supervision of the Committee on Rules, United States Senate, fiscal year nineteen hundred and ten, five thousand dollars.

Senate kitchens, etc.

For additional elevator service Senate wing of the Capitol, including service of operators from December first, nineteen hundred and nine, to June thirtieth, nineteen hundred and ten, fiscal year nineteen hundred and ten, twenty-six thousand dollars.

Additional eleva-
tors, Senate wing.

Senate Office Building: For maintenance, including heating, lighting, and ventilation, miscellaneous items, and for all necessary services for the Senate Office Building for the fiscal year nineteen hundred and ten, thirty-six thousand dollars.

Senate Office Build-
ing.
Maintenance.

That the sum of twenty-five thousand dollars, authorized to be expended out of the appropriation of one million dollars made by the Act of March fourth, nineteen hundred and nine, under the heading "Depredations on public timber, and so forth," Public Numbered

Mexican Kickapoo
Indian lands, Okla.
Fraudulent prosecu-
tion ex-
penses, allowed.
Vol. 35, p. 986.

Three hundred and twenty-eight, shall be available for any and all expenses heretofore incurred, or to be incurred, in indictments and punishment for and recovery of damages for the violations of law in said item set forth.

Geological Survey.

GEOLOGICAL SURVEY.

Additional rent.
Diversion of loca-
tion.
Vol. 35, p. 926.

The appropriation of two thousand five hundred dollars contained in the deficiency Act approved March fourth, nineteen hundred and nine, to enable the Secretary of the Interior to rent additional rooms in building used by the engraving and printing division of the Geological Survey during the fiscal year nineteen hundred and ten, may be expended for the rental of suitable additional rooms outside of the building now used by the engraving and printing division of the Geological Survey, wherever it may be practicable to obtain them in the city of Washington, District of Columbia.

Replacing articles
destroyed by fire.

To replace articles and material destroyed by fire, namely, to provide for the purchase of furniture, apparatus, reagents, fixtures, and so forth, to replace those destroyed by fire on the ninth of May, nineteen hundred and nine, in the chemical laboratory on the fourth floor of the building occupied by the United States Geological Survey, including the repairs to instruments and equipment made necessary by said fire, these emergency purchases to be made under such rules as the Secretary of the Interior may prescribe, four hundred and eighty-five dollars.

Public lands.
Orville H. South-
mayd.
Payment to.

To pay Orville H. Southmayd, United States deputy mineral surveyor, the amount found due him by the accounting officers of the Treasury as per certificate numbered eighty-five hundred and twenty-six, two thousand two hundred and thirty-four dollars and eighty-two cents.

Colorado.
Surveys.

To pay the amount found due by the accounting officers of the Treasury for surveys of public lands in Colorado, as per settlement certificate numbered eighty-two hundred and eight, five thousand four hundred and ninety-three dollars and ninety-seven cents.

Indian Department.

INDIAN AFFAIRS.

Winnebago Indians,
Nebraska.
Expenses of enroll-
ment.
Vol. 35, p. 798.

The Secretary of the Interior is hereby authorized to expend five thousand dollars, or so much thereof as may be necessary, from the moneys placed in the Treasury to the credit of the Winnebago Indians by the Act approved March third, nineteen hundred and nine (Thirty-fifth Statutes at Large, page seven hundred and ninety-eight), to carry out the provisions of the said Act and cause the enrollment of the Winnebago Indians to be made as provided therein.

Duchesne River,
Utah.
Constructing bridge
at Myton.

To enable the Secretary of the Interior to construct a bridge across the Duchesne River at or near Myton, Utah, fiscal year nineteen hundred and ten, twenty-five thousand dollars, or so much thereof as may be necessary.

La Pointe Agency,
Wis.
Relief of sufferers
from floods.

To enable the Commissioner of Indian Affairs, under the direction of the Secretary of the Interior, to pay expenses heretofore or hereafter incurred in the relief of suffering, destitution, and want among the Indians of the La Pointe Indian Agency, Wisconsin, by reason of the destruction of their homes and farms by floods, ten thousand dollars, or so much thereof as may be necessary, to continue available during the fiscal year nineteen hundred and ten: *Provided*, That a detailed report of all expenditures hereunder shall be made to the next session of Congress.

Proviso.
Report.

Fort Berthold
Agency, N. Dak.
Agent.

For pay of Indian Agent at Fort Berthold Agency, North Dakota, fiscal year nineteen hundred and ten, one thousand eight hundred dollars.

HOUSE OFFICE BUILDING.

For steel shelving equipment for the rooms assigned to the House library in the House Office Building, including necessary labor in moving books, four thousand two hundred dollars.

The appropriation made for additional elevator service in the House wing of the Capitol, in the sundry civil Act for the fiscal year nineteen hundred and nine, shall be available for necessary services in operating the elevators erected thereunder during the said fiscal year.

DEPARTMENT OF JUSTICE.

To supply a deficiency in the appropriation for payment of assistants to the Attorney-General and to United States district attorneys employed by the Attorney-General to aid in special cases for the fiscal year nineteen hundred and nine, twenty-seven thousand dollars. This appropriation shall be available also for the payment of foreign counsel employed by the Attorney-General in special cases, and such counsel shall not be required to take oath of office in accordance with section three hundred and sixty-six, Revised Statutes of the United States.

For payment of the salary of Oscar R. Hundley as United States district judge for the northern district of Alabama, on account of the fiscal years as follows:

For the fiscal year nineteen hundred and seven, one thousand three hundred and fifty dollars;

For the fiscal year nineteen hundred and eight, six thousand dollars;

For the fiscal year nineteen hundred and nine, five thousand three hundred and eighty-three dollars and thirty-three cents; in all, twelve thousand seven hundred and thirty-three dollars and thirty-three cents.

For payment of such miscellaneous expenses as may be authorized by the Attorney-General, for the United States courts and their officers, including the furnishing and collecting of evidence where the United States is or may be a party in interest, and moving of records, to continue available during the fiscal year nineteen hundred and ten, ten thousand dollars.

To supply a deficiency in the appropriation for support of inmates of the National Training School for Boys on account of the fiscal year nineteen hundred and nine, including the objects of expenditure mentioned in said appropriation for the fiscal year nineteen hundred and nine, three thousand dollars.

For rent of additional building or parts of buildings in the District of Columbia for the use of Department of Justice, furnishing, care, and maintenance, including personal services and repairs, to continue available until the close of the fiscal year nineteen hundred and ten, four thousand one hundred and twenty-five dollars.

For expenses of representing the interests of the Government in all matters of reappraisalment and classification of imported goods and of litigation incidental thereto, including salaries, traveling expenses and rentals, to be expended under the direction of the Attorney-General, twenty-five thousand dollars.

DEPARTMENT OF COMMERCE AND LABOR.

Until otherwise provided by law no bond shall be accepted from any surety or bonding company for any officer or employee of the United States which shall cost more than thirty-five per centum in excess of the rate of premium charged for a like bond during the calendar year nineteen hundred and eight: *Provided*, That hereafter the United

House Office Building.

Library.
Equipment.Additional elevator
service, House wing.

Department of Justice.

Assistant attorneys
in special cases.

Foreign counsel.

R. S., sec. 366, p. 62.

Alabama northern
district.
Payment to Judge
Oscar R. Hundley.Miscellaneous ex-
penses.National Training
School for Boys, D. C.
Maintenance.

Rent.

Customs litigation.
Salaries, etc.Department of Com-
merce and Labor.

Surety bonds.

Premium limited.
Provided.

No payment by United States.

States shall not pay any part of the premium or other cost of furnishing a bond required by law or otherwise of any officer or employee of the United States.

Joint Congressional Commission.

To investigate and report on bonding charges.

Post, pp. 891, 1317.

That a Joint Commission consisting of three Senators, to be appointed by the President of the Senate, and three Members of the House of Representatives, to be appointed by the Speaker of the House of Representatives, shall inquire into the rates of premium heretofore and now being charged as well as those proposed to be charged by surety or bonding companies for bonds of officers or employees of the United States and report to Congress by bill or otherwise at its next session what regulation, if any, should be exercised under law or otherwise over the same; for the expenses of said Commission, including all necessary expert, clerical, and other personal services, there is appropriated the sum of ten thousand dollars, which expenses shall be paid upon vouchers approved jointly by the chairmen of said Commission.

Expenses.

Census Office.

CENSUS OFFICE.

Special agents. Salaries limited.

Ante, p. 7.

Post, p. 874.

Proviso. Qualifications.

The Director of the Census may fix the compensation of not to exceed twenty of the special agents provided for in section eighteen of "An Act to provide for the thirteenth and subsequent decennial censuses," approved July second, nineteen hundred and nine, at an amount not to exceed eight dollars per day: *Provided*, That such special agents shall be persons of known and tried experience in statistical work.

Light-House Establishment.

LIGHT-HOUSE ESTABLISHMENT.

Delaware River. Post lights. Vol. 35, p. 180.

The appropriation for "Lighting of rivers" made for the fiscal year nineteen hundred and ten shall be available for supplying and maintaining post lights on the Delaware River between Philadelphia, Pennsylvania, and Trenton, New Jersey, the establishment of said lights having been authorized by law.

Immigration Service.

IMMIGRATION SERVICE.

Ellis Island, N. Y. Contagious-disease hospital.

Ellis Island Immigrant Station, New York, New York: For the complete medical, surgical, and other equipment and usual hospital findings for the contagious-disease hospital, twenty thousand dollars;

Electric installation.

For the purchase and installation of additional engines, electric generators, switchboards, piping, and all other necessary materials essential to the proper installation of the engines, electric generators, and switchboards, eighty-one thousand dollars; in all, one hundred and one thousand dollars, to continue available during the fiscal year nineteen hundred and ten.

Naturalization of aliens. Clerks of courts, expenses.

Vol. 35, p. 983.

Vol. 34, p. 600.

Use of appropriation for prior services.

That the sum of twenty-five thousand dollars, appropriated in the sundry civil appropriation Act for the fiscal year nineteen hundred and ten, to carry into effect a portion of section thirteen of the Act of June twenty-ninth, nineteen hundred and six (Thirty-fourth Statutes, page five hundred and ninety-six), is hereby made available to pay, during the fiscal year nineteen hundred and ten, for additional clerical assistance for the clerks of court which, during the fiscal year nineteen hundred and nine, collected naturalization fees in excess of six thousand dollars.

Legislative.

LEGISLATIVE.

Senate.

SENATE.

Officers, etc.

For compensation of the officers, clerks, messengers, and others in the service of the Senate for fiscal year nineteen hundred and ten, namely:

Sixteen pages for the Senate chamber, at the rate of two dollars and fifty cents per day each during the first session of the Sixty-first Congress, one thousand eight hundred and sixty dollars.

For purchase of an automobile, including driving, maintenance, and care of the same, for use of the Vice-President, six thousand dollars.

For miscellaneous items, exclusive of labor, fiscal year nineteen hundred and nine, twenty-five thousand dollars.

The unexpended balance of the appropriation of two thousand dollars for repairs to Maltby Building for the fiscal year nineteen hundred and nine is reappropriated and made available for the fiscal year nineteen hundred and ten.

To reimburse the official reporters of the proceedings and debates of the Senate for expenses incurred during the first session of the Sixty-first Congress, for clerk hire and other clerical services, three thousand two hundred and forty dollars.

For the following, on account of additional services to the Committee on Finance, namely: To pay Arthur B. Shelton, two thousand five hundred dollars; C. E. Alden, one thousand dollars; Herbert M. Lord, one thousand dollars; Joseph Dierken, six hundred dollars; Joseph S. McCoy, one thousand dollars; R. H. Hillis, five hundred dollars; J. L. Klingaman, five hundred dollars; J. G. Thrall, four hundred dollars; H. L. Stevenson, three hundred dollars; Leo Rullman, two hundred dollars; H. W. Kitzmiller, two hundred dollars, and Edwin F. Ludwig, two hundred dollars; in all, eight thousand four hundred dollars.

To pay E. L. Cornelius on account of extra services rendered to the Joint Committee on Inauguration, two hundred and fifty dollars.

To enable the Secretary of the Senate and the Clerk of the House of Representatives to pay to the officers and employees of the Senate and the House borne on the annual and session rolls on the first day of July, nineteen hundred and nine, including the Capitol police, the official reporters of the Senate and House, and W. A. Smith, Congressional Record Clerk, for extra services during the first session of the Sixty-first Congress a sum equal to one month's pay at the compensation then paid them by law.

To enable the Secretary of the Senate to pay Herschel Shaw, Eustace D. Smith, Harold S. G. Van Voorhis, W. P. Coe, William Watts, R. B. Alexander, C. A. Geisel, and T. A. Farley, elevator conductors, and John W. Evans, employed in connection with the Senate Office Building, for extra services during the first session of the Sixty-first Congress, a sum equal to one month's pay at the compensation paid them July first, nineteen hundred and nine.

To enable the Secretary of the Senate to pay Russell Williams, elevator conductor in the Senate Office Building, for extra services during the first session of the Sixty-first Congress, a sum equal to one month's pay at the compensation now paid him.

To pay J. H. Jones for caring for and regulating the Senate chronometer, one hundred dollars.

To pay J. C. Stewart for caring for and regulating the House chronometer, one hundred dollars.

Statement of Appropriations: The statement of appropriations made during each session of Congress, including new offices created, offices omitted, and so forth, required by law to be prepared under the direction of the Committees on Appropriations of the Senate and House of Representatives, for the first session of the Sixty-first Congress, shall be consolidated with the statement to be prepared of the appropriation bills for the second session of said Congress and included in the same volume.

Pages.

Vice-President.
Automobile, etc.

Miscellaneous items.

Maltby Building.
Repairs.Official reporters.
Expenses.Committee on Finance.
Additional services to.E. L. Cornelius.
Extra services.

Extra months' pay to Congressional employees.

Elevator conductors.

John W. Evans.
Extra services.Russell Williams.
Extra services.J. H. Jones.
Services.J. C. Stewart.
Services.Statement of appropriations.
Consolidation directed for 1st and 2d sessions.

House of Representatives.

HOUSE OF REPRESENTATIVES.

Francis W. Cushman.
Pay to widow.

To pay the widow of Francis W. Cushman, late a Representative in Congress from the State of Washington, seven thousand five hundred dollars.

Speaker.
Automobile for.

For purchase of an automobile, including driving, maintenance, and care of the same, for use of the Speaker, six thousand dollars.

Herbert D. Brown.
Services.

To pay Herbert D. Brown for services rendered in connection with inquiry respecting rates of premium for surety bonds of officers and employees of the United States, four hundred dollars.

Clerks to Committees on Expenditures in Navy Department, and Commerce and Labor.

To continue during the first session of the Sixty-first Congress the employment of the clerk of the Committee on Expenditures in the Navy Department and the clerk of the Committee on Expenditures in the Department of Commerce and Labor who served in such capacity during the second session of the Sixtieth Congress; in all, one thousand seven hundred and fifty-two dollars, or so much thereof as may be necessary.

Folding room.
In House Office Building.

For equipment of folding room in House Office Building, to continue available during the fiscal year nineteen hundred and ten, four thousand five hundred and fifty dollars.

Removal of books, etc.

For removal of books and material from the annex folding room, numbered seventy L street northeast, and from the Capitol to the House Office Building, to continue available during the fiscal year nineteen hundred and ten, three thousand three hundred dollars, or so much thereof as may be necessary.

Employees during July, etc.

For the following employees for the month of July, nineteen hundred and nine, and until the adjournment of the present session of Congress: Forty-six pages, including two riding pages, four telephone pages, press gallery page, and ten pages for duty at the entrances to the hall of the House, at two dollars and fifty cents per day each; fourteen messengers in the Post-Office, at the rate of one hundred dollars per month each; and for three telephone operators at the rate of seventy-five dollars per month each; in all, six thousand four hundred dollars, or so much thereof as may be necessary.

Pages.

Post-Office messengers.
Telephone operators.

Folding speeches.

For folding speeches, to continue available during the fiscal year nineteen hundred and ten, two thousand dollars.

Official reporters and stenographers to committees.
Expenses.

To reimburse the official reporters of debates and the stenographers to committees for moneys actually expended for clerical assistance, and for extra clerical services on account of the first session of the Sixty-first Congress, five hundred dollars each, and to John J. Cameron two hundred and forty dollars; in all, five thousand two hundred and forty dollars.

Judgment, United States court.

JUDGMENT UNITED STATES COURT.

J. Henry Harper.

For the payment of a judgment rendered by the United States circuit court for the southern district of New York, under mandate of the United States circuit court of appeals for the second circuit, against Edward B. Jordan, collector of internal revenue, first district, New York, and in favor of J. Henry Harper, trustee under deed of trust executed by Mary S. Hoe, thirty-three thousand five hundred and eight dollars and sixty-one cents, as per certificate of settlement numbered sixty-seven hundred and fourteen of the Auditor for the Treasury Department, dated March thirtieth, nineteen hundred and nine.

JUDGMENTS, COURT OF CLAIMS.

Judgments, Court of
Claims.

For the payment of the judgments rendered by the Court of Claims, reported to Congress at its present session in Senate Documents Numbered One hundred and thirty-seven and one hundred and forty-three, namely:

For payment of the judgment entered up by the Court of Claims June tenth, nineteen hundred and nine, on mandate of the Supreme Court of the United States in cause numbered twenty-three thousand six hundred and eighty-nine, in favor of J. M. Ceballos and Company, two hundred and five thousand six hundred and fourteen dollars and thirty-seven cents, being allowance under contract for transporting prisoners of war from the Philippine Islands to Spain under treaty of Paris;

J. M. Ceballos and
Company.

To pay the judgment of the Court of Claims in the case of the Atlantic Coast Line Railroad Company against the United States, numbered twenty-four thousand nine hundred and fourteen, in said court, twenty thousand eight hundred and seven dollars and eighty-four cents;

Atlantic Coast Line
Railroad Company.

To pay the judgment of the Court of Claims in the case of the Atlantic Coast Line Railroad Company against the United States, numbered twenty-nine thousand nine hundred and eight, in said court, two hundred and ninety-two dollars and forty-five cents; in all, two hundred and twenty-six thousand seven hundred and fourteen dollars and sixty-six cents: *Provided*, That none of the judgments herein provided for shall be paid until the right of appeal shall have expired.

Proviso.
Appeal.

AWARDS, SPANISH TREATY CLAIMS COMMISSION.

Spanish Treaty
Claims Commission.

To pay certain awards made by the Spanish Treaty Claims Commission under the provisions of the Act of March second, nineteen hundred and one, certified to Congress in Senate Document Numbered One hundred and forty-four at the present session in favor of the following, namely: Jose Antonio Mesa, two thousand five hundred dollars; Enriqueta S. de Barros, guardian of Louis Santa Maria, Alice Santa Maria, and Henry Santa Maria, surviving children of William Santa Maria, six thousand nine hundred and seventy-seven dollars; Adolfo Santa Maria, ten thousand six hundred and ninety-one dollars; in all, twenty thousand one hundred and sixty-eight dollars.

Awards.
Vol. 31, p. 879.

GOVERNMENT PRINTING OFFICE.

Government Print-
ing Office.

The Public Printer is authorized to construct a steel bridge across Jackson alley connecting the Government Printing Office buildings, at a total cost not to exceed one thousand dollars.

Bridge across alley.

To pay Samuel Robinson and William Madden, as messengers on night duty during the first session of the present Congress for extra services, four hundred dollars each, and Joseph De Fontes, two hundred dollars; in all, one thousand dollars.

Samuel Robinson,
William Madden,
Joseph De Fontes.

LIBRARY OF CONGRESS.

Library of Congress.

For balance of salary of the Register of Copyrights, as provided by section forty-eight of the Act entitled "An Act to amend and consolidate the Acts respecting copyright," approved March fourth, nineteen hundred and nine, for the fiscal year ending June thirtieth, nineteen hundred and ten, five hundred dollars.

Register of copy-
rights.
Vol. 35, p. 1085.

ALASKA-YUKON-PACIFIC EXPOSITION.

Alaska - Yukon - Pacific Exposition.
Electric equipment.

For additional wiring, repairs to wiring, electric current, lamps and renewals of lamps, fiscal year nineteen hundred and ten, twenty-four thousand dollars.

Isthmian Canal.

THE ISTHMIAN CANAL.

Contracts authorized for completion.
Ante, p. 117.

The President is hereby authorized to cause to be entered into such contract or contracts, not to exceed the amount of the bond issue authorized in the Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," enacted during the first session of the Sixty-first Congress, and Acts supplementary thereto, as may be deemed necessary for the proper excavation, construction, and completion of such canal and harbors, to be paid for as appropriations may from time to time be made by law.

National Waterways Commission.
Payment of government employes for services to, authorized.

NATIONAL WATERWAYS COMMISSION: Any officer or employee of the Government heretofore or hereafter employed by the National Waterways Commission not to exceed three persons at any one time may receive compensation for such employment from the money appropriated for said commission, notwithstanding the provisions of Revised Statutes, sections seventeen hundred and sixty-three, seventeen hundred and sixty-four, and seventeen hundred and sixty-five, and the Act approved July thirty-first, eighteen hundred and ninety-four, entitled "An Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and five, and for other purposes," and any other law whatsoever relating to such employment and compensation; and, in addition to the traveling and other expenses of members of the commission and their employees, the actual necessary expenses of persons detailed by any department or bureau of the Government while accompanying said commission on any inspection trip in the United States or elsewhere may be paid from the money appropriated for said commission.

R. S., secs. 1763-1765, p. 314.
Vol. 28, p. 206.

Expenses of persons detailed.

Approved, August 5, 1909.

August 5, 1909.
[H. R. 9135.]

CHAP. 8.—An Act To raise revenue for the Philippine Islands, and for other purposes.

[Public, No. 7.]

Philippine Tariff of 1909.
Duties on imports, after 60 days.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after sixty days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares, or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

Construction of provisions.

SEC. 2. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

General rules.

GENERAL RULES.

Textiles.

TREATMENT OF TEXTILES.

Thread count.

RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and

weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. SURTAXES: (a) HOW COMPUTED.—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

(b) ON GOODS DUTIABLE AD VALOREM.—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

RULE 3. ADMIXTURES OF TWO MATERIALS.—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such

Made-up articles.

Surtaxes.
Computation.

Ad valorem articles.

Mixed textiles.
Two materials.

Cotton, etc.

Other vegetable
fibers.

threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

RULE 5. SILK TEXTILES.—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of

Wool, etc.

More than two materials.

Silk textiles.

Exceptions.

EXCEPTIONS.

Pile, knitted and netted stuffs.

textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

Ribbons, etc.

RULE 8. BROCHÉS.—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

RULE 9. EMBROIDERY AND TRIMMINGS.—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Embroidery and trimmings.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 10. METALLIC THREADS.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Metallic threads.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under Classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Made-up articles.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause.

Wearing apparel, etc.

Articles not enumerated.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

Component material of chief value.

RULE 12. On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable 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.

Highest rate applicable.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

Classification.

Proviso.

Samples of articles not mentioned.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

Salvage.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

Receptacles, packages, and packing.

RECEPTACLES, PACKAGES, AND PACKING.

Actual market value.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

Alternative rates.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

Retail packages.

(c) The term "retail package" wherever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

Weight of containers.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

Proviso.
Application.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

Gross weight, etc.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

Usual coverings.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than ad valorem, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

Unusual coverings.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

Exterior receptacles.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

Estimating dutiable weight or quantity.

Proviso.
Objections.

PROHIBITED IMPORTATIONS.

Importations prohibited.

SEC. 3. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular governments.

Explosives, firearms, etc.
Exception.

- Obscene, etc., articles. (b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character or subversive of public order.
- Gambling devices. (c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles when such distribution is dependent upon chance.
- Falsely branded gold or silver articles. (d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June thirteenth, nineteen hundred and six, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."
- Violations of pure-food law. (e) Any article violating the provisions of the Act of Congress of June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."
- Lottery tickets, etc. (f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.
- Opium. Exception. (g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.
- Opium pipes. (h) Opium pipes, parts thereof, of whatsoever material.

Abbreviations.

ABBREVIATIONS.

SEC. 4. That the following abbreviations employed in this Act shall represent the terms indicated:

- Hectog. for hectogram.
 Kilo. for kilogram.
 Kilos. for kilograms.
 Hectol. for hectoliter.

Definitions.

DEFINITIONS.

SEC. 5. The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

Payment of duties.

PAYMENT OF DUTIES.

Philippine currency.

SEC. 6. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof

shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

Metric system.

SEC. 7. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

Continued.
R. S., secs. 3569, 3570,
p. 704.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 8. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

Rates on imports.

Providos.
Sanitary articles.

Maximum ad va-
lorem.
Exceptions, pp. 147,
162, 164, 168.

Reimported foreign
articles.

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

Class I.
Stones, earths, glass,
and ceramic products.

GROUP 1.—STONES AND EARTHS.

Group 1.
Stones and earths.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
 - (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
 - (b) In slabs, plates, or steps, sawed or chiseled, polished or not, but without ornamentation, thirty per centum ad valorem.
 - (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
 - (a) In block, rough or squared only, one hundred kilos., ten cents.
 - (b) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos., fifty cents.
 - (c) Manufactured into articles not otherwise provided for, one hundred kilos., one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.

4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
 - (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos., sixteen cents.
 - (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos., forty cents.

Manufactures.

7. Manufactures of gypsum, gross weight, one hundred kilos., five dollars.

Provido.
Minimum.

Provido. That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos., four dollars.
9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
10. Ceramic tiles, gross weight:
 - (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos., forty-five cents.
 - (b) Enameled, ornamented or decorated, one hundred kilos., one dollar and twenty cents.
11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
 - (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
 - (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented, fifteen per centum ad valorem.
 - (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
 - (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
 - (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
 - (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.
12. Manufactures of earths and clays not otherwise provided for:
 - (a) Plain, twenty-five per centum ad valorem.
 - (b) Ornamented or decorated, forty per centum ad valorem.

Ceramics.

Group 2.

GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.

Precious stones, etc.

13. Precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls unmounted and unset, diamond dust and bort, fifteen per centum ad valorem.

14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, unmounted and unset, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

Group 3.

Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass. Glass and manu-
factures of.

15. Common hollow glassware:

(a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.

(b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:

(a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar lamps, bracket lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, or gilt, twenty-five per centum ad valorem.

(b) The same, cut, engraved, painted, enameled or gilt, fifty per centum ad valorem.

17. Lamp chimneys:

(a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.

(b) Other, fifty per centum ad valorem.

18. Glass or crystal in plates, slabs, and similar forms:

(a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos., one dollar and sixty-five cents.

(b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.

(c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.

(d) Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:

(a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.

(b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.

(c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.

(d) Powdered or crushed glass, twenty-five per centum ad valorem.

(e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

Class II.
Coal, schists, bitu- CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.
mens, etc.

Group 1.

GROUP 1.—COAL.

Coal and coke. 21. Coal and coke, gross weight, one thousand kilos., twenty-five cents.

Group 2.

GROUP 2.—SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

Schists, bitumens, etc. 22. Tars, pitches, and tar oils, not otherwise provided for; mineral oils, crude or refined, including those for illumination, lubrication, fuel, or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolineum and similar compounds; gross weight, one hundred kilos., twenty-five cents.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than ten per centum ad valorem.

Paraffin.
Post, p. 146.

Provided further, That, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph eighty-three of this Act.

CLASS III.—METALS AND MANUFACTURES THEREOF.

Class III.
Metals and manu-
factures.

Group 1.
Precious metals.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

Gold and platinum. 23. Gold, platinum, and alloys thereof:

- (a) In jewelry, plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.
- (b) The same, set with pearls or with precious or semi-precious stones, hectog., twenty-five dollars.
- (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
- (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for, pellets for use in dentistry, solder and foil, hectog., three dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Silver.

24. Silver and alloys thereof:

- (a) In jewelry, plate and silversmiths' wares not otherwise provided for, hectog., one dollar.
- (b) The same, set with pearls or with precious or semi-precious stones, hectog., five dollars.
- (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., five dollars.
- (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for, solder and foil, hectog., forty cents.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Plated wares.

25. Gold and silver plated wares:

- (a) In jewelry, kilo., two dollars and forty cents.
- (b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo., sixty cents.

- (c) Not otherwise provided for, kilo., two dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Proviso.
Minimum.

GROUP 2.—CAST IRON.

Group 2
Cast iron.

Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
- (a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos., thirty-five cents.
- (b) Other, one hundred kilos., seventy-five cents.
27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

Group 3.
Wrought iron and steel.

28. Wrought iron and steel, gross weight:
- (a) In rails, straight or bent, cross ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish plates and chairs; one hundred kilos., forty cents.
- (b) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, one hundred kilos., forty cents.
- Provided*, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.
- (c) The same, of crucible steel, one hundred kilos., two dollars and sixty-five cents.
- Provided*, That no article classified under clause (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
29. Wrought iron or steel in sheets, gross weight:
- (a) Plain and unpolished, one hundred kilos., fifty cents.
- (b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos., one dollar.
- Provided*, That any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.
- (c) Tinned, terneplate, and tin plate, one hundred kilos., one dollar and twenty cents.
30. Wrought iron or steel, in pieces, in the rough, gross weight:
- (a) Neither polished, turned nor adjusted, one hundred kilos., sixty-five cents.
- (b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos., one dollar.
31. Wrought iron or steel, in pieces, finished, gross weight:
- (a) Wheels weighing each more than one hundred kilos., axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos., forty-five cents.

Rails, etc.

&

Provisos.
Bamboo steel.

Minimum.

Sheets.

Proviso.
Minimum.

Rough pieces.

Finished pieces.

- (b) Wheels weighing each one hundred kilos. or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos., one dollar and five cents.
- Structural pieces.** 32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos., one dollar and twenty-five cents.
- Pipes.** 33. Wrought iron or steel pipes, gross weight:
 (a) Plain, painted, tarred, or galvanized, one hundred kilos., one dollar and ten cents.
 (b) Other (except those coated or covered with gold or silver), one hundred kilos., one dollar and fifty cents.
- Wire.** 34. Wrought iron or steel wire:
 (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
 (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
 (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
 (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
 (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
- Chains.** 35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
 (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
 (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
 (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
- Manufactures.** 36. Anvils, ten per centum ad valorem.
 37. Nuts, bolts, rivets, and washers, one hundred kilos., two dollars.
 38. Nails, clasp nails, and staples, ten per centum ad valorem.
 39. Screws, tacks, and brads, fifteen per centum ad valorem.
 40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.
 41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
- Cutlery.** 42. Cutlery:
 (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning, and sheep shears; fishhooks; twenty per centum ad valorem.
 (b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
 (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.
43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.

44. Manufactures of terneplate or tin plate:

Tin plate, etc.

- (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
- (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
- (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.

45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:

- (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
- (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS THEREOF.

Group 4.

46. Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing except of Muntz metal, ten per centum ad valorem.

Copper and alloys.

47. Copper and alloys thereof, in wire:

- (a) Plain, fifteen per centum ad valorem.
- (b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.
- (c) Covered with textiles, not otherwise provided for, or with insulating materials, cables for conducting electricity and trolley wire, ten per centum ad valorem.
- (d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.
- (e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
- (f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.

48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:

- (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
- (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

Group 5.

49. Mercury, gross weight, kilo., ten cents.

Mercury.

50. Nickel, aluminum, and alloys thereof:

Nickel and aluminum.

- (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
- (b) In articles not otherwise provided for, twenty-five per centum ad valorem.

51. Tin and alloys thereof:

Tin.

- (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.
- (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Zinc.

52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:
- (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.
 - (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
 - (c) In articles gilt, nicked, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Class IV.
Substances employ-
ed in pharmacy and
chemical industries.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

Group 1.

GROUP 1.—SIMPLE DRUGS.

Drugs.

53. Oleaginous seeds, copra, and cocoanuts, gross weight:
- (a) Crude, one hundred kilos., eighty cents.
 - (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:
- (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.
 - (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.

Crude barks, etc.

55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., three dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Ginseng.

56. Ginseng root, kilo., five dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Animal products.

57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Group 2.

GROUP 2.—PIGMENTS, PAINTS, DYES, AND VARNISHES.

Pigments, paints,
dyes, and varnishes.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem.

Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.

59. Pigments and paints not otherwise provided for:

(a) White or red lead, dry, fifteen per centum ad valorem.

- (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.
- (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.
- (d) The same, in liquid or paste, twenty-five per centum ad valorem.
60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks: Inks.
- (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
- (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem. Pencils.
64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for: Dyes.
- (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
- (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
- (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.
65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.
- GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.** Group 3.
66. Sulphur, gross weight, one hundred kilos., fifty cents. Chemical and pharmaceutical products.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids: Acids.
- (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos., thirty-five cents.
- (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
- (c) Not otherwise provided for, twenty-five per centum ad valorem.
69. Organic acids, not otherwise provided for:
- (a) Carbolic, ten per centum ad valorem.
- (b) Other, twenty-five per centum ad valorem.
70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos., fifty cents.
71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
72. Inorganic salts: Salts.
- (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
- (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
- (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.

- Organic salts. 73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.
- Proviso.*
Exclusion. *Provided,* That no acids or double salts shall be dutiable under this paragraph.
74. Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.
75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.
76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.
- Opium.
Ante, p. 136. 77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section three of this Act, thirty-five per centum ad valorem.
- Patent medicines,
etc. 78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:
- (a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.
 - (b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.
79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.
80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.
- Group 4.** **GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.**
- Vegetable oils. 81. Fixed vegetable oils, solid or liquid:
- (a) In receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
 - (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Animal oils. 82. Animal oils and fats, not otherwise provided for:
- (a) Crude, ten per centum ad valorem.
 - (b) Refined, in receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
 - (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Wax. 83. Mineral, vegetable, and animal wax:
- (a) Crude, ten per centum ad valorem.
 - (b) In candles, twenty per centum ad valorem.
 - (c) In manufactures not otherwise provided for, thirty per centum ad valorem.
- Soaps, etc. 84. Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.
- Essential oils, per-
fumery, etc. 85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:
- (a) Essential oils, natural or artificial, fifty per centum ad valorem.
 - (b) Perfumery and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks, forty per centum ad valorem.

GROUP 5.—VARIOUS.

Group 5.

86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem. Bone char.
87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos., two dollars. Starch.
88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem. Glues, etc.
89. Explosives: Explosives.
- (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem.
- (b) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fire works, thirty per centum ad valorem.
- (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo., twenty cents.
90. Matches and match sticks of all kinds, including weight of immediate containers, kilo., twenty cents. Matches.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

Class V.
Cotton and manu-
factures.

GROUP 1.—COTTON WASTE.

Group 1.

91. Cotton waste, ten per centum ad valorem. Cotton waste.

GROUP 2.—YARNS, THREADS, AND CORDAGE.

Group 2.

92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem. Yarns, threads, and cordage.
93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.
94. Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem.
95. Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.
96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.

GROUP 3.—TEXTILES.

Group 3.
Textiles.

When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Surtaxes.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

97. Textiles, plain and without figures, napped or not, weighing eight kilos. or more per one hundred square meters, having: Plain, over eight kilos.
- (a) Up to eighteen threads, kilo., ten cents.
- (b) From nineteen to thirty-one threads, kilo., fourteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty cents.
- (d) From thirty-nine to forty-four threads, kilo., twenty-six cents.
- (e) Forty-five threads or more, kilo., thirty-two cents.

Provisos.
Dyed yarns.

Embroidered.

Under eight kilos.

98. The same, weighing less than eight kilos. per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., eighteen cents.
- (b) From nineteen to thirty-one threads, kilo., twenty-seven cents.
- (c) From thirty-two to thirty-eight threads, kilo., thirty-four cents.
- (d) From thirty-nine to forty-four threads, kilo., forty cents.
- (e) Forty-five threads or more, kilo., fifty cents.

Provisos.
Dyed yarns.

Embroidered.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Twilled, etc., ten
kilos. or more.

99. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos. or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., fourteen cents.
- (b) From nineteen to thirty-one threads, kilo., eighteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty-four cents.
- (d) Thirty-nine to forty-four threads, kilo., thirty cents.
- (e) Forty-five threads or more, kilo., thirty-four cents.

Provisos.
Dyed yarns.

Embroidered.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Under ten kilos.

100. The same, weighing less than ten kilos., per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., twenty-four cents.
- (b) From nineteen to thirty-one threads, kilo., thirty-two cents.
- (c) From thirty-two to thirty-eight threads, kilo., forty-two cents.
- (d) From thirty-nine to forty-four threads, kilo., fifty-two cents.

- (e) Forty-five threads or more, kilo., sixty cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provisos.
Dyed yarns.

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Embroidered.

101. Piqués of all kinds, kilo., thirty-eight cents.

Piqués.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

Proviso.
Minimum.

102. Cotton blankets:

Blankets.

- (a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo., thirteen cents;

- (b) Other, in the piece, kilo., ten cents.

Provided, That all cotton blankets, single or in pairs, hemmed, or bound, or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.

Proviso.
Hemmed.

103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) subject to the provisions of Rule Six, kilo., fifty cents.

Pile fabrics.

104. Bathrobes and towels manufactured of pile fabrics, twenty-five per centum ad valorem.

105. Knitted goods, subject to the provisions of Rule Six:

Knitted goods.

- (a) In the piece, twenty per centum ad valorem.

- (b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.

- (c) In other articles, thirty-five per centum ad valorem.

Provided, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.

Proviso.
Embroidered.

106. Tullies, subject to the provisions of Rule Six, plain or figured or embroidered on the loom, kilo., fifty-six cents:

Tullies.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provisos.
Minimum.

Provided further, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

Embroidered.

Provided further, That if the embroidery consists of metal threads the surtax shall be eighty per centum; and

Metal threads.

Provided further, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.

Computations.

107. Laces and blondes, subject to the provisions of Rule Six:

Laces and blondes.

- (a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo., fifty cents.

- (b) Other, sixty per centum ad valorem.

108. Carpeting, thirty per centum ad valorem.

Carpeting.

Tapestries.

109. Textiles called tapestries:

(a) In the piece, kilo., twenty cents.

(b) In made-up articles, kilo., thirty cents.

Proviso.
Minimum.*Provided*, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

110. Wicks for lamps, including weight of immediate containers, kilo., fifteen cents.

Trimnings, etc.

111. Trimnings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):

(a) Tape, boot straps, kilo., twenty cents.

(b) Other, kilo., fifty cents.

Proviso.
Minimum.*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

112. Shoe and corset laces, including weight of immediate containers, kilo., thirty-five cents.

113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.

114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.

115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.

116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

Class VI.
Hemp, flax, etc.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

Group 1.

GROUP 1.—YARNS, THREADS, AND CORDAGE.

Yarns, threads, etc.

117. Yarns, not otherwise provided for, fifteen per centum ad valorem.

118. Threads, twines, ropes, cordage, and manufactures thereof:

(a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.

(b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.

(c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.

(d) Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.

119. Gunny sacks, each, two cents.

Group 2.

GROUP 2.—TEXTILES.

Textiles.
Surtaxes.

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos. or more per one hundred square meters, having—
- (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos. or more per one hundred square meters, kilo., one cent.
- (b) The same, weighing from thirty-five to forty-five kilos. per one hundred square meters, kilo., two cents.
- (c) Up to ten threads, for other purposes, kilo., seven cents.
- (d) From eleven to eighteen threads, kilo., ten cents.
- (e) Nineteen threads or more, kilo., fifteen cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum.
121. The same, weighing from twenty to thirty-five kilos. per one hundred square meters, having—
- (a) Up to ten threads, used for bagging and baling, kilo., two cents.
- (b) Up to ten threads, for other purposes, kilo., nine cents.
- (c) From eleven to eighteen threads, kilo., fourteen cents.
- (d) From nineteen to twenty-four threads, kilo., eighteen cents.
- (e) From twenty-five to thirty threads, kilo., twenty-two cents.
- (f) From thirty-one to thirty-eight threads, kilo., thirty cents.
- (g) Thirty-nine threads or more, kilo., forty cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.
122. The same, weighing from ten to twenty kilos. per one hundred square meters, having—
- (a) Up to eighteen threads, kilo., twelve cents.
- (b) From nineteen to twenty-four threads, kilo., twenty cents.
- (c) From twenty-five to thirty threads, kilo., twenty-eight cents.
- (d) From thirty-one to thirty-eight threads, kilo., thirty-six cents.
- (e) Thirty-nine threads or more, kilo., fifty-six cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Weighing thirty-five kilos. or more.

Providos.
Bleached, etc.

Dyed yarns.

Between twenty and thirty-five kilos.

Providos.
Bleached, etc.

Dyed yarns.

Between ten and twenty kilos.

Providos.
Bleached, etc.

Dyed yarns.

Minimum.

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

Less than ten kilos. 123. The same, weighing less than ten kilos. per one hundred square meters, having—

- (a) Up to twelve threads, kilo., eighteen cents.
- (b) From thirteen to twenty-two threads, kilo., thirty-two cents.
- (c) From twenty-three to thirty threads, kilo., forty-five cents.
- (d) From thirty-one to thirty-eight threads, kilo., fifty-six cents.
- (e) Thirty-nine threads or more, kilo., ninety cents.

Proviso.
Bleached, etc.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Dyed yarns.

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Minimum.

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

Pile fabrics.

124. Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule Six, thirty per centum ad valorem.

Knitted goods.

125. Knitted goods, subject to the provisions of Rule Six:

- (a) In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.

- (b) In other articles, forty per centum ad valorem.

Tulles and laces.

126. Tulles and laces, subject to the provisions of Rule Six, sixty per centum ad valorem.

Carpetings.

127. Carpeting, thirty-five per centum ad valorem.

128. Tapestries, kilo., forty cents.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

Trimnings, etc.

129. Trimnings, ribbons, braid, tape, and galloons, including weight of immediate containers, subject to the provisions of Rule Seven:

- (a) Tape, boot straps, kilo., thirty cents.

- (b) Other, kilo., sixty cents.

Proviso.
Minimum.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

130. Shoe and corset laces, including weight of immediate containers, kilo., forty cents.

131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.

132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.

133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.

134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

Class VII.
Wool, etc.

GROUP 1.—UNMANUFACTURED.

Group 1.

135. Wool, not otherwise provided for—

(a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.

Unmanufactured.

(b) Combed, and carded or dyed, fifteen per centum ad valorem.

GROUP 2.—YARNS.

Group 2.

136. Yarns, thirty per centum ad valorem.

Yarns.

GROUP 3.—MANUFACTURES.

Group 3.

137. Bristles, animal hair, and manufactures thereof, not otherwise provided for, thirty per centum ad valorem.

Manufactures.

138. Human hair, made up into articles or not, fifty per centum ad valorem.

139. Knitted goods, subject to the provisions of Rule Six:

(a) In the piece, thirty per centum ad valorem.

(b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.

(c) In other articles, forty per centum ad valorem.

140. Textiles of wool, in the piece, thirty-five per centum ad valorem.

141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

Class VIII.
Silk.

GROUP 1.—RAW AND SPUN.

Group 1.

142. Raw silk and silk waste, twenty-five per centum ad valorem.

Raw and spun.

143. Spun silks, not twisted, including weight of immediate containers, kilo., one dollar and fifty cents.

144. Floss and twisted silks, thirty-five per centum ad valorem.

GROUP 2.—TEXTILES.

Group 2.

145. Silk, in the piece, forty per centum ad valorem.

Textiles.

146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

CLASS IX.—PAPER AND MANUFACTURES THEREOF.

Class IX.
Paper and manufactures.

147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.

Printing, writing, etc.

148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:

(a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.

(b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.

149. Paper of all kinds, pasteboard, cardboard, bristol board, straw-board, and pulp board:
- (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
 - (b) The same, manufactured into articles, not otherwise provided for, twenty-five per centum ad valorem.

Cigarette.

150. Cigarette paper, printed or not, fifteen per centum ad valorem.

Blank books.

151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.

Printed books.

152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.

Albums, etc.

153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.

Provido.
Exception.
Post., p. 169.

Provided, That this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-four.

Papiermaché, etc.

154. Papier maché, carton pierre, indurated pulp or fiber:
- (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
 - (b) Further manufactured, twenty per centum ad valorem.

Class X.
Wood, etc., and
manufactures.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

Group 1.

GROUP 1.—WOOD.

Common wood.

155. Common wood, including cedar of all kinds:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
 - (b) Planed, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.

Fine wood.

156. Fine wood:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
 - (b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.

Shavings, etc.

157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.

Shooks, etc.

158. Shooks, staves, headings, hoops, and bungs, ten per centum ad valorem.

Tuns, casks, etc.

159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):
- (a) Suitable for use as containers of liquids, twenty per centum ad valorem.
 - (b) Other, ten per centum ad valorem.

GROUP 2.—MANUFACTURES OF WOOD.

Group 2.

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem. Manufactures, common wood.
161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem. Fine wood.
162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem. Inlaid, etc., wood.
163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem. Barbers' and dentists' chairs.
164. Bowling alleys, billiard, pool, bagatelle and similar tables, including balls, and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth) forty per centum ad valorem. Bowling alley, billiard tables, etc.

GROUP 3.—VARIOUS.

Group 3.

165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos., five cents. Charcoal, etc.
166. Cork:
- (a) Rough or in boards, five per centum ad valorem.
- (b) In stoppers for receptacles, fifteen per centum ad valorem.
- (c) In other articles, twenty-five per centum ad valorem. Cork.
167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, not otherwise provided for: Straw, rattan, etc.
- (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, colored, stained nor artificially bleached, ten per centum ad valorem.
- The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fiber thereof.
- (b) Manufactured into furniture, twenty-five per centum ad valorem.
- (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
- (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

Class XI.
Animals and animal
products.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

Group 1.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

Live animals.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.

Provido.
Sucking foals.

Provido. That sucking foals following their dams shall be free of duty.

169. Bovine animals:

(a) Bulls, cows, oxen, each, two dollars.

(b) Sucking calves, each, one dollar.

170. Swine, per head, one dollar.

171. Sucking pigs, each, twenty-five cents.

172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.

173. Birds, including poultry, each, ten cents.

Group 2.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

Hides and skins.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.

Tanned, without
wool or hair.

175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:

(a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the foregoing, ten per centum ad valorem.

(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cowhide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.

(c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

Gloves.

176. Gloves:

(a) Of kid skin, forty per centum ad valorem.

(b) Other, twenty-five per centum ad valorem.

Boots and shoes.

177. Boots and shoes:

(a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.

(b) Other, and slippers, sandals and alpagatas, of whatever material (except silk), twenty-five per centum ad valorem.

(c) The same, of silk, fifty per centum ad valorem.

Saddlery and har-
ness.

178. Saddlery and harness, parts therefor, not otherwise provided for:

(a) Draft harness and parts therefor, twenty per centum ad valorem.

(b) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.

Leather manufac-
tures, other.

179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

180. Bladders, integuments and intestines of animals, fish sounds, not otherwise provided for: Bladders, intestines, etc.
- (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
- (b) Further advanced, fifty per centum ad valorem.
181. Animal wastes and by-products not otherwise provided for: Wastes.
- (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
- (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

Class XII.
Instruments, machinery, vehicles, etc.

GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS.

Group 1.

182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith not otherwise provided for, twenty-five per centum ad valorem. Musical instruments.
183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus; kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accessories for any of the foregoing, thirty-five per centum ad valorem. Mechanically operated, phonographs, etc.
184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing not otherwise provided for, twenty-five per centum ad valorem. Clocks, etc.

GROUP 2.—APPARATUS AND MACHINERY.

Group 2.

185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifold machines and devices, adding machines, comptographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem. Typewriters, etc.
186. Cash registers, and detached parts therefor, twenty-five per centum ad valorem. Cash registers.
187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem. Sewing machines.
188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section three of this Act), thirty-five per centum ad valorem. Automatic slot machines.
189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem. Weighing machinery.
190. Electric and electro-technical machinery, apparatus, and appliances: Electric machinery, etc.
- (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators,

ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.

- (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvanic-magnetic force, and detached parts for any of the foregoing, not otherwise provided for, twenty per centum ad valorem.

Engines, machinery, etc.

191. Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor; not otherwise provided for; shafting and gearing:

- (a) Of iron, steel, or wood, fifteen per centum ad valorem.
 (b) Of other materials; emery cloth; twenty per centum ad valorem.

Belting.

192. Machine belting of whatever material, ten per centum ad valorem.

Fine tools.

193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

Group 3.

GROUP 3.—VEHICLES.

Wagons, carts, etc.

194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.

Automobiles.

195. Automobiles:
 (a) For the transportation of merchandise, fifteen per centum ad valorem.
 (b) Other, twenty per centum ad valorem.
 (c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.

Bicycles, etc.

196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.

Railway vehicles.

197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.

Perambulators, aerial machines, etc.

198. Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:
 (a) Unfinished, fifteen per centum ad valorem.
 (b) Finished, twenty per centum ad valorem.

Detached parts.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

Group 4.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Boats and water craft.

Provided, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and forty-eight of this Act; and

Provisos.
Repairs abroad.
Post, p. 173.

Provided further, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Repairs abroad in distress.

Provided further, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

Supplies, etc.

The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft's own steam, sail, or other motive power."

"Imported into the Philippine Islands" defined.

CLASS XIII.—ALIMENTARY SUBSTANCES.

Class XIII.
Alimentary substances.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

Group 1.

201. Poultry and game, not otherwise provided for, dressed or not, gross weight, one hundred kilos., four dollars.
 202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos., one dollar.
 203. Meat and sausage casings, salted or in brine, gross weight, one hundred kilos., two dollars and fifty cents.
 204. Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos., four dollars and fifty cents.
Provided, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos. each; and
Provided further, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.
 205. Lard and imitations thereof, gross weight, one hundred kilos., two dollars and fifty cents.

Poultry, meats, soups, and fish.

Smoked, etc., meats.

Provisos.
Sausages.

Salt for packing.

Ante, p. 145.

206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, chili con carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
207. Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages not otherwise provided for; twenty per centum ad valorem.
208. Canned or potted game; paté de foie gras; deviled ham, meats or game; mincemeat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class; preparations thereof; not otherwise provided for; twenty-five per centum ad valorem.
209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.
210. Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste; twenty-five per centum ad valorem.
- Fish.
211. Salted or dried codfish, gross weight, one hundred kilos., one dollar and sixty cents.
212. Fish, in cans, glass, or jars:
- (a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.
 - (b) Other common preserved fish, shell-fish, and sea food, not otherwise provided for, twenty per centum ad valorem.
 - (c) Fish, shellfish, sea food, and preparations thereof, including anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloater and fish pastes and butters, and similar products of delicatessen class, twenty-five per centum ad valorem.
213. Fish, not otherwise provided for:
- (a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos., two dollars and ninety cents.
 - (b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos., two dollars and twenty-five cents.
214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, and fresh oysters in cans, gross weight, one hundred kilos., five dollars.

Group 2.
Grains, cereals, etc. **GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.**

- Rice.
215. Rice, gross weight (until May first, nineteen hundred and ten):
- (a) Unhusked, one hundred kilos., sixty cents.
 - (b) Husked, one hundred kilos., one dollar.
 - (c) Flour, one hundred kilos., two dollars.
- On and after May first, nineteen hundred and ten:
- (a) Unhusked, one hundred kilos., eighty cents.
 - (b) Husked, one hundred kilos., one dollar and twenty cents.
 - (c) Flour, one hundred kilos., two dollars.

Provisos.
Continuance of present rates.

Provided, That the Governor-General, by and with the advice and consent of the Philippine Commis-

sion, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

Provided further, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be distributed under governmental supervision or in accordance with such regulations as he may prescribe.

Suspension of duty.

216. Wheat, rye, and barley, gross weight:
 (a) In grain, one hundred kilos., twenty-five cents.
 (b) In flour, one hundred kilos., forty-seven cents.
217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:
 (a) In grain, one hundred kilos., seventeen cents.
 (b) In meal or flour, not otherwise provided for, one hundred kilos., eighty-three cents.
218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.
219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.
220. Bread, biscuit, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:
 (a) Unsweetened, one hundred kilos., three dollars.
 (b) Sweetened, one hundred kilos., five dollars.
221. Cakes and puddings, twenty-five per centum ad valorem.
222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
223. Birds' nests, edible, thirty per centum ad valorem.
224. Seeds, not otherwise provided for, gross weight, one hundred kilos., one dollar.
225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

Prepared cereals.

Vermicelli, etc.

Animal food.

GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

Group 3.

226. Dried beans, pease, and other pulse:
 (a) In bulk, gross weight, one hundred kilos., eighty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and sixty-five cents.
 (c) In flour, gross weight, one hundred kilos., one dollar and fifty cents.
227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos., one dollar.
228. Vegetables, dried or desiccated, not otherwise provided for:
 (a) In bulk, gross weight, one hundred kilos., one dollar and thirty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and twenty-five cents.

Pulse.

Vegetables.
Fresh.

Dried.

- Preserved. 229. Vegetables, preserved, not otherwise provided for:
 (a) In bulk, gross weight, one hundred kilos., one dollar.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., one dollar and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Pickled. 230. Vegetables, pickled:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, kilo., three cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Fruits. Fresh. 231. Fruits, fresh, gross weight, one hundred kilos., one dollar and twenty-five cents.
- Dried. 232. Fruits, dried:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Preserved. 233. Fruits, preserved, not otherwise provided for:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Jellies, etc. 234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.
235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.
- Nuts. 236. Nuts and nut products, not otherwise provided for, twenty-five per centum ad valorem.

Group 4.

GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.

- Sugar. 237. Sugar:
 (a) Raw, gross weight, one hundred kilos., three dollars and seventy-two cents.
 (b) Refined, including weight of immediate containers, one hundred kilos., four dollars and twenty-two cents.
- Molasses. 238. Molasses and sirups, not otherwise provided for, and honey:
 (a) In bulk, gross weight, one hundred kilos., two dollars.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., three dollars.
- Glucose. 239. Glucose, gross weight, one hundred kilos., one dollar and sixty cents.
- Saccharine. 240. Saccharine, including weight of immediate containers, kilo., two dollars.
- Candies. 241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.

GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND FLAVORING EXTRACTS.

Group 5.

242. Coffee: Coffee.
- (a) Unroasted, gross weight, one hundred kilos., five dollars and thirty cents.
- (b) Roasted, ground or not, gross weight, one hundred kilos., seven dollars.
- (c) In packages weighing each less than three kilos., including weight of immediate containers, one hundred kilos., nine dollars.
243. Chicory, gross weight, one hundred kilos., four dollars and twenty cents. Chicory.
244. Tea, including weight of immediate containers, kilo., fifteen cents. Tea.
245. Cacao: Cacao.
- (a) Unground, gross weight, one hundred kilos., seven dollars and twenty cents.
- (b) Other, and cacao butter, including weight of immediate containers, one hundred kilos., twelve dollars and fifty cents.
- Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.* *Proviso. Minimum.*
246. Chocolate, including weight of immediate containers: Chocolate.
- (a) In forms or lumps for manufacturing purposes, one hundred kilos., ten dollars.
- (b) In cakes or powder, kilo., fifteen cents.
- Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.* *Proviso. Minimum.*
247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers: Spices.
- (a) Unground, one hundred kilos., eight dollars.
- (b) Ground, one hundred kilos., ten dollars.
248. Nutmegs, including weight of immediate containers:
- (a) Unhusked, kilo., three cents.
- (b) Husked, kilo., five cents.
- (c) Ground, kilo., eight cents.
249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:
- (a) Whole, one hundred kilos., two dollars and twenty cents.
- (b) Ground, kilo., eight cents.
250. Mustard and horse-radish, including weight of immediate containers:
- (a) Unground, kilo., two cents.
- (b) Ground, kilo., six cents.
- (c) In paste, kilo., ten cents.
251. Saffron, including weight of immediate containers, kilo., four dollars.
252. Spices, not otherwise provided for, including weight of immediate containers:
- (a) Unground, one hundred kilos., eight dollars.
- (b) Ground, and curry powder, one hundred kilos., ten dollars.
- Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.* *Proviso. Minimum.*

- Sauces. 253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
- Vinegar. 254. Vinegar:
 (a) In receptacles containing each more than two liters, liter, two cents.
 (b) In other receptacles, liter, three cents.
- Flavoring extracts, etc. 255. Flavoring extracts, compounds, and sirups, including weight of immediate containers:
 (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo., twenty-five cents.
 (b) Containing more than fourteen per centum of alcohol, kilo., thirty-five cents.
- Proviso.*
Minimum. *Provided,* That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
256. Vanilla beans, including weight of immediate containers, kilo., two dollars and fifty cents.

Group 6.

GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

- Spirits.*
Assessment of liters. For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.
- Imitation spirits.*
- Alcohol, spirits, etc.* 257. Alcohol, proof liter, fifty cents.
 258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.
 259. Blackberry and ginger brandy, proof liter, thirty cents.
 260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.
- Wines.* 261. Wines, sparkling, liter, one dollar.
 262. Still wines, vermouthe, and sake, containing fourteen per centum or less of alcohol:
 (a) In receptacles containing each more than two liters, liter, two cents.
 (b) In receptacles containing each two liters or less, liter, seven and one-half cents.
- Proviso.*
Minimum. *Provided,* That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.
263. Still wines, vermouthe, and sake, containing more than fourteen per centum of alcohol:
 (a) In receptacles containing each more than two liters, liter, fifteen cents.
 (b) In receptacles containing each two liters or less, liter, twenty-five cents.
- Provisos.*
Minimum. *Provided,* That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and
Provided further, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty.
- Stronger wines.*
- Malt beverages and cider.* 264. Malt beverages, and ciders:
 (a) In receptacles containing each more than two liters, hectol, three dollars and forty cents.

(b) In other receptacles, hectol., four dollars and ninety cents.

265. Sweetened, flavored, or aerated waters, natural mineral waters aerated or not, ginger ale, root beer, unfermented fruit juice, and nonalcoholic beverages, not otherwise provided for, hectol., one dollar and fifty cents. Nonalcoholic beverages, etc.
266. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents. Fruit juice.

GROUP 7.—VARIOUS.

Group 7.

267. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem. Milk and cream.
268. Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing not otherwise provided for, twenty per centum ad valorem.
269. Eggs, not otherwise provided for: Eggs.
- (a) Fresh or preserved, in natural form, gross weight, one hundred kilos., one dollar.
- (b) Egg powders, and other preparations of eggs, not otherwise provided for, twenty-five per centum ad valorem.
270. Cheese of all kinds and imitations thereof, fifteen per centum ad valorem. Cheese.
271. Butter, including weight of immediate containers, kilo., six cents. Butter, etc.
272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo., eight cents.
273. Articles and products edible by mankind, not otherwise provided for: Edible products, other.
- (a) Crude and in natural state, ten per centum ad valorem.
- (b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

Class XIV.
Miscellaneous.

274. Fans, of all kinds, thirty-five per centum ad valorem. Fans.
275. Pens, not otherwise provided for, needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver), twenty-five per centum ad valorem. Pens, pins, etc.
276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo., one dollar and twenty-five cents. Trinkets, etc.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl: Amber, jet, etc.
- (a) Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.
- (b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.
278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers: Horn, celluloid, etc.
- (a) Unwrought, kilo., thirty cents.

- (b) Wrought, not otherwise provided for, kilo., one dollar and twenty-five cents.
- Provido.*
Minimum. *Provided,* That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
- Artificial teeth, etc. 279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects, ten per centum ad valorem.
- Buttons. 280. Buttons, including weight of immediate containers:
(a) Of mother-of-pearl, kilo., one dollar and fifty cents.
(b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo., thirty cents.
(c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo., fifty cents.
- Providos.*
Minimum. *Provided,* That no article classified under clause (a) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem: *And provided further,* That no article classified under clauses (b) or (c) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- Shells. 281. Shells, not otherwise provided for:
(a) Not further advanced in condition than polished, ten per centum ad valorem.
(b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.
- Sponges. 282. Sponges, natural, including hexactinellida and loofah:
(a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
(b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.
- Roofing felts, etc. 283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos., ninety cents.
- Oilcloth. 284. Oilcloth (except of silk), linoleum, corticine:
(a) In the piece, fifteen per centum ad valorem.
(b) Made up into articles, twenty-five per centum ad valorem.
- Tool bags, trunks, etc. 285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps; of whatever material; twenty-five per centum ad valorem.
- Stuffed birds, etc. 286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.
- Feathers, etc. 287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.
288. Feathers and downs, not otherwise provided for:
(a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
(b) Further advanced, and manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.
- Artificial flowers, etc. 289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem.

290. Caoutchouc and gutta-percha: Caoutchouc and gutta-percha.
- (a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
- (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
- (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem. Hose and flexible tubing.
292. Reservoir pens, and parts and points therefor, of whatever material, twenty-five per centum ad valorem. Reservoir pens.
293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo., ten cents. Games and toys.
- Provided*, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl shall be classified under this paragraph; and *Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Provisos. Exceptions.
294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem. Golf sticks, baseball bats, balls, etc.
295. Umbrellas and parasols: Umbrellas and parasols.
- (a) Covered with paper, each, eight cents.
- (b) Covered with silk, each, fifty cents.
- (c) Covered with other stuffs, each, twenty cents.
- (d) Umbrella frames complete, uncovered, whether mounted on tubes or sticks or not, forty per centum ad valorem.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
296. Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials: Hats, bonnets, and crowns, straw, etc.
- (a) Complete, not trimmed, each, thirteen cents.
- (b) The same, trimmed, each, twenty-two cents.
- (c) Crowns for, each, eleven cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
297. The same, of other materials: Other materials.
- (a) Complete, not trimmed, each, twelve cents.
- (b) The same, trimmed, each, twenty cents.
- (c) Crowns for, each, eleven cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
298. Caps, fezzes, turbans and headgear not otherwise provided for, thirty per centum ad valorem. Caps, fezzes, etc.
299. Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, film packs and Photographic articles.

- Scientific appli-
ances, etc.
300. Kits, plate holders and frames, developing lights, baths, and trays, twenty per centum ad valorem.
300. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.
- Tobacco and cigars.
301. Tobacco:
- (a) Leaf tobacco of any kind, unstemmed, kilo., four dollars and eight cents.
 - (b) Leaf tobacco of any kind, stemmed, kilo., five dollars and fifty-two cents.
 - (c) Cigars, cigarettes, and cheroots, of all kinds, kilo., nine dollars and ninety-three cents and twenty-five per centum ad valorem, and paper cigars, and cigarettes, including their wrappers, shall be dutiable under this clause.
 - (d) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo., one dollar and twenty-five cents.
- Wastes.
302. Wastes, not otherwise provided for, ten per centum ad valorem.
- Materials, substan-
ces, etc., not specified.
303. Materials, substances, and articles not otherwise provided for—
- (a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.
 - (b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.
 - (c) Manufactured into articles, twenty-five per centum ad valorem.
- Repairs on reim-
ported articles.
Ante, p. 159.
304. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.
- Provido.*
Reimportation free.
- Provided*, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon compliance with the regulations of the insular collector of customs governing such exportations and reimportations, otherwise the terms of section eight shall apply.
- Free list.
- FREE LIST.
- SEC. 9. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:
- Trees, etc.
305. Trees, shoots, plants, moss, live.
- Ores, etc.
306. Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.
- Ship articles, etc.
307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life-preservers and life buoys.

308. Oakum. Oakum.
309. Raw cotton. Cotton.
310. Vegetable fibers, raw or hackled, not otherwise provided for. Vegetable fibers.
311. Bristles, animal hair and wool, not further advanced in condition than washed. Bristles.
312. Paper pulp and paper stock. Paper pulp and stock.
313. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use. Samples, etc.
314. Onions, Irish potatoes, in natural state. Onions and Irish potatoes.
315. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service. Precious metals, etc.
316. Hides and skins, raw, green or dry, but not tanned. Hides and skins.
317. Hops and malt. Hops and malt.
318. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents. Coins, etc.
319. Natural manures. Manures.
320. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form. Cinchona bark, etc.
321. Telegraph cables of the class known as submarine. Telegraph cables.
322. Vaccines and serums. Vaccine.
323. Ice. Ice.
324. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased. Works of art, paintings, etc.
325. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value), or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value. Lithographs, etc., advertising.
- Provided*, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph. *Provido*. Exceptions.
326. Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph. Magazines, etc.
- Provido*. Exceptions.
327. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section three of this Act, and collections of stamps of national issue, used or unused. Public documents, etc.
328. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions. Prizes, etc.
329. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nineteen hundred and nine, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund. Pipe organs.
- Provido*. Retroactive.
- Refund.

Free, subject to certain conditions.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 10. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

- Silkworm eggs and cocoons. 330. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.
- Breeding animals, pedigreed. Certificate required. 331. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.
- Carabao, etc. Limitation. 332. Carabao and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class Eleven of this Act.
- Ante*, p. 156. Commercial samples. Bond. 333. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.
- Regalia, gems, etc., for societies, etc. 334. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include 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, fixtures, or ordinary wearing apparel, nor personal property of individuals.
- Proviso*. Definition. 335. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.
- Works of art, for presentation. 336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall
- Wearing apparel, etc., travelers'. 336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall
- Provisos*. Exception.

not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Bond.

337. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

Personal effects of travelers.

Bond.

Proviso.
Extension of term.

338. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

Tools of trade, etc., of settlers.

Provisos.
Exception.

Employees of United States, etc.

339. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Objects for entertainment, etc.

Bond.

340. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

Personal effects of residents dying abroad.

341. Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical

Works of art for museums, etc.

specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

Foreign consular supplies. Condition. 342. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

Pumps for salvage of vessels. Bond. 343. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Free upon complying with regulations.

FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

Wearing apparel, etc., of residents returning from abroad. 344. Wearing apparel, and household effects, including those articles provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

Identity, etc.

Articles for exhibition at expositions, etc. 345. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

Scientific books, etc., for societies. 346. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

Books for individuals.

347. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

Philippine articles returned from abroad. Conditions.

348. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

Repairs made abroad to documented vessels. Conditions.

349. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

Materials for building vessels, etc.

350. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

Articles for repairs. Bond.

351. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided.

Coverings of merchandise.

SEC. 12. That all articles, except rice, the growth, product, or manufacture of the United States and its possessions to which the customs tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident, or necessity, and that the merchandise involved is the identical merchandise originally shipped from the United States, or its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

United States products, except rice. Direct shipments admitted free, if not receiving drawback. *Ante*, p. 84.

Provisos. Shipments in bond.

Unopened, etc., packages.

Allowance for casualty.

EXPORT DUTIES.

Export duties.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided*,

Provisos.

Direct exports of Philippine articles to United States excepted.

however, That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

Abaca.

352. Abaca (hemp), gross weight, one hundred kilos., seventy-five cents.

Sugar.

353. Sugar, gross weight, one hundred kilos., five cents.

Copra.

354. Copra, gross weight, one hundred kilos., ten cents.

Tobacco.

355. Tobacco, gross weight:

(a) Manufactured or unmanufactured, except as otherwise provided, one hundred kilos., one dollar and thirty cents.

(b) Stems, clippings, and other wastes of tobacco, one hundred kilos., fifty cents.

Wharfage.

WHARFAGE.

Levied on shipments. Products excepted.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos., as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

Proviso. Articles for official use.

Consignee deemed owner of imports.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

Invoices.

INVOICES.

Contents.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

Number, etc.

Production required at time of entry.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production

Exception, bond for production.

of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

Statement in form of invoice accepted temporarily.

Verification.

Evidence required.

Unavoidable cause to be shown.

Production before American consul.

Proviso.
Duty-free articles.

Imports from United States.

Declaration by purchaser, etc.

If purchased.

Obtained otherwise.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price at which the merchandise

described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

Statement of currency paid.

Oath required.

Report of frauds, etc.

SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

Inspection of United States Government vessels.

SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

Drawbacks.

DRAWBACKS.

Fuel used on vessels, to have duty refunded.

SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

Regulations.

Allowed on articles of imported materials, or similar domestic.

SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*, That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may

Provisos.
Time limit.

Materials not entitled.

be ascertained: *And provided further*, That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty:

Identification, etc.

Payment.

Not allowed on articles to United States, admitted free.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Return of containers.
Bond, etc.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Internal-revenue tax on all imports except from United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Enforcement.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

Trade-marks.
Jurisdiction of Philippine courts.
Vol. 33, p. 728.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, 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 takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, 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

Inconsistent laws, etc., repealed.
Vol. 33, p. 928; Vol. 34, p. 24.

Rights and liabilities continued.

Prior offenses, etc.

Limitations not affected.

Pending suits, etc.

In effect in 60 days.

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, 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 time when this Act shall take effect may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

SEC. 28. That this Act shall take effect sixty days after its passage.

Approved

Eight minutes after Five o'clock P. M. Aug. 5th, 1909.

August 5, 1909.

[H. R. 11572.]

[Public, No. 8.]

CHAP. 9.—An Act To authorize the construction, maintenance, and operation of various bridges across and over certain navigable waters, and for other purposes.

Bridges.
Grand Calumet River, Ind.
Chicago, Indiana and Southern Railroad Company may bridge, at East Chicago.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chicago, Indiana and Southern Railroad Company, a corporation of the State of Indiana, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Grand Calumet River, at a point suitable to the interests of navigation, in the city of East Chicago, Lake County, Indiana.

Lumber River, N. C.
Beaufort County Lumber Company may bridge, at Alma.

The Beaufort County Lumber Company, a corporation of the State of North Carolina, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Lumber River, at a point suitable to the interests of navigation, between the town of Lumberton and the town of Alma, in Robeson County, North Carolina.

Black River, Ark.
Saint Louis and San Francisco Railroad Company may bridge, at Pocahontas.

The Saint Louis and San Francisco Railroad Company, a corporation, operating a line of railroad in the State of Arkansas, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Black River, at a point suitable to the interests of navigation, at or near Pocahontas, Randolph County, Arkansas.

Missouri River.
Time extended for bridging, by Kansas City, Saint Joseph and Excelsior Springs Railroad Company at Kansas City, Mo.
Vol. 34, p. 196, amended.

The Act of Congress entitled "An Act to authorize the construction of a bridge across the Missouri River, and to establish it as a post-road," approved May sixteenth, nineteen hundred and six, granting the Kansas City, Saint Joseph and Excelsior Springs Railway Company authority to construct a bridge at Kansas City, Missouri, is hereby revived and reenacted and so amended as to extend the time for commencing and completing the structure therein authorized one and three years, respectively, from May sixteenth, nineteen hundred and nine.

Ouachita River, Ark.
Ouachita County may bridge, at Camden.
Post, p. 1013.

The county of Ouachita, in the State of Arkansas, is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Ouachita River, at a point suitable to the interests of navigation, at or near Camden, in said county and State.

Little Calumet River, Ill.
Indiana Harbor Belt Railroad Company may bridge.
Location.

The Indiana Harbor Belt Railroad Company, a corporation of the State of Illinois, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Little Calumet River, at a point suitable to the interests of navigation, in Thornton Township, in the county of Cook and State of Illinois.

Noxubee River, Ala.
Alabama, Tennessee and Northern Railroad Company may bridge.
Location.

The Alabama, Tennessee and Northern Railroad Company, a corporation of the State of Alabama, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Noxubee River, at a point suitable to the interests of navigation, between the present highway bridge at Gainesville,

Alabama, and the highway bridge known as Monogans highway county bridge, Noxubee County, Mississippi.

The building commission of Horry County, South Carolina, a corporation of the State of South Carolina, its successors and assigns, are hereby authorized to construct, maintain, and operate two bridges and approaches thereto across the Waccamaw River, at points suitable to the interests of navigation, one at or near Star Bluff, and the other at or near Conway, in the State of South Carolina.

Waccamaw River,
S. C.
Horry County may
bridge.
Location.
Post, p. 906.

The city of Minneapolis, in the State of Minnesota, is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Mississippi River, from Forty-second avenue north, on the west side of said river, to Thirty-seventh avenue northeast, on the east side of said river, in the city of Minneapolis, in the State of Minnesota: *Provided*, That such location is in the opinion of the Secretary of War and Chief of Engineers suitable in the interests of navigation for a bridge.

Mississippi River.
Minneapolis, Minn.,
may bridge.

Proviso.
Location.

The Kiskiminetas Connecting Railroad Company, a corporation of the State of Pennsylvania, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Allegheny River, at a point suitable to the interests of navigation, between the village of Kelly Station and the village of Clinton, in Armstrong County, Pennsylvania.

Allegheny River,
Pa.
Kiskiminetas Rail-
road Company may
bridge.
Location.

The Forest Product and Manufacturing Company, a corporation of the State of Iowa, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Pearl River, at a point suitable to the interests of navigation, at or near the north line of section twenty-two, township eight north, range twenty-one west of the basis meridian, in the land district east of Pearl River, in the State of Mississippi.

Pearl River, Miss.
Forest Product and
Manufacturing Com-
pany may bridge.
Location.

The county of Drew, in the State of Arkansas, is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across Bayou Bartholomew, at a point suitable to the interests of navigation, at or near where the public highway intersects said bayou in section twenty-seven, township fourteen south, range four west, in Drew County, Arkansas.

Bayou Bartholo-
mew, Ark.
Drew County may
bridge.
Location.

The county of Bradley, in the State of Arkansas, is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Saline River, at a point suitable to the interests of navigation, at or near Reddings Ferry, in the State of Arkansas.

Saline River, Ark.
Bradley County may
bridge, at Reddings
Ferry.

The Act entitled "An Act to authorize the Minnesota, Dakota and Pacific Railway Company to construct a bridge across the Missouri River," approved May fourteenth, nineteen hundred and six, is hereby revived and reenacted and so amended as to extend the time for commencing and completing the construction of the bridge therein authorized one and three years, respectively, from May fourteenth, nineteen hundred and nine.

Missouri River.
Time extended for
bridging, by Minne-
sota, Dakota and Pa-
cific Railway Com-
pany, in South Da-
kota.
Vol. 34, p. 193,
amended.

The Idaho and Washington Northern Railroad, a corporation of the State of Idaho, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Pend D'Oreille River, at a point suitable to the interests of navigation, at or near where said river flows through the Box Canyon, in Stevens County, in the State of Washington.

Pend D'Oreille River,
Wash.
Idaho and Wash-
ington Northern Rail-
road may bridge.
Location.

The county commissioners of Malheur County, State of Oregon, and Canyon County, State of Idaho, and the chamber of commerce of the town of Ontario, in the State of Oregon, their successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Snake River, at a point suitable to the interests of navigation, at the town of Ontario, Oregon.

Snake River.
Malheur County,
Oregon, Canyon County,
Idaho, and Ontario,
Oregon, may bridge.
Location.

The Phillip and Strangways Lumber Company, a corporation of the State of Arkansas, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto

Saint Francis River,
Ark.
Phillip and Strang-
ways Lumber Com-
pany may bridge.

Location.	across the Saint Francis River, at a point suitable to the interests of navigation, between the town of Fisk, Butler County, in the State of Missouri, and Saint Francis, Clay County, in the State of Arkansas.
Back River, Ga. and S. C. Chatham County, Ga., and Beaufort County, S. C., may bridge, at Savannah.	The county of Chatham in the State of Georgia, and the county of Beaufort in the State of South Carolina, are hereby authorized to construct, maintain and operate a bridge and approaches thereto across that branch of the Savannah River known as Back River at a point suitable to the interests of navigation at or near the city of Savannah, Georgia.
Mississippi River, Minneapolis, Saint Paul and Sault Sainte Marie Railway Company may bridge. Location.	The Minneapolis, Saint Paul and Sault Sainte Marie Railway Company, a railway corporation organized under the laws of the States of Michigan, Wisconsin, Minnesota, and North Dakota, its successors or assigns, are hereby authorized to build a railway bridge across the Mississippi River at a point suitable to the interests of navigation from a point on the east bank of said river to a point on the west bank of said river, all in the northeast quarter of the northeast quarter of section twenty-seven, township forty-nine north, range twenty-five west, in the county of Aitkin, State of Minnesota.
Okanogan River, Wash. William G. Tait may bridge, at Omak.	William G. Tait and his assigns are hereby authorized to construct, maintain and operate a bridge and approaches thereto across the Okanogan River at a point suitable to the interests of navigation at or near Omak, in the State of Washington.
Calumet River, Chicago and Western Indiana Railroad Company may bridge, at Chicago, Ill.	The Chicago and Western Indiana Railroad Company, a corporation organized under the laws of the State of Illinois, its successors and assigns, are hereby authorized to construct, maintain and operate a bascule bridge and approaches thereto across and over the Calumet River, to replace the present bridge of the Chicago and Western Indiana Railroad Company, at a point suitable to the interests of navigation, in the northwest quarter of section thirty, in township thirty-seven north, range fifteen east of the third principal meridian, in the city of Chicago, county of Cook and State of Illinois.
Construction, etc.	SEC. 2. That the construction, maintenance, and operation of each of the bridges herein authorized shall be in all respects in accordance with and subject to the provisions of the Act entitled "An Act to regulate the construction of bridges over navigable waters," approved March twenty-third, nineteen hundred and six.
Vol. 34, p. 84.	
Amendment.	SEC. 3. That the right to alter, amend, or repeal this Act is hereby expressly reserved.
	Approved, August 5, 1909.
August 5, 1909. [H. R. 6277.] [Public, No. 9.]	CHAP. 10. —An Act To authorize the building of a dam across the Savannah River at the mouth of Stevens Creek, between the counties of Edgefield, South Carolina, and Columbia, Georgia.
Savannah River, J. L. Hankinson, N. B. Dial, etc., may dam.	<i>Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,</i> That J. L. Hankinson, N. B. Dial, and their associates, their successors and assigns, be, and they are hereby, authorized to construct, maintain, and operate a dam across the Savannah River at or near the mouth of Stevens Creek, between the counties of Edgefield, South Carolina, and Columbia, Georgia, in accordance with the provisions of an Act entitled "An Act to regulate the construction of dams across navigable waters," approved June twenty-first, nineteen hundred and six.
Location.	
Vol. 34, p. 386.	Approved, August 5, 1909.

CHAP. 11.—An Act To attach Ben Hill County to the Albany division of the southern district of Georgia.

August 5, 1909.
[H. R. 11797.]

[Public, No. 10.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the county of Ben Hill, in the State of Georgia, be attached to the Albany division of the southern district of Georgia.

Georgia southern
judicial district.

Ben Hill County at-
tached to Albany divi-
sion.

Vol. 34, p. 547.

Approved, August 5, 1909.

CHAP. 12.—An Act To amend an Act relative to the erection of a lock and dam in aid of navigation in the Tennessee River.

August 5, 1909.
[H. R. 11579.]

[Public, No. 11.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of Congress entitled "An Act to enable the Secretary of War to permit the erection of a lock and dam in aid of navigation in the Tennessee River near Chattanooga, Tennessee, and for other purposes," approved April twenty-sixth, nineteen hundred and four, and amended by an Act approved January seventh, nineteen hundred and five, be and the same is hereby amended as follows: Strike out in line four of section two of the Act of April twenty-sixth, nineteen hundred and four, after the word "Act," the following words: "And the same shall be completed within four years from the date of beginning the construction" and insert in place thereof the words: "And the same shall be completed within six years from the date of beginning the construction or within such time in excess thereof, as the Secretary of War may allow."

Tennessee River.
Time extended for
lock and dam across,
at Chattanooga, Tenn.
Vol. 33, pp. 309, 603,
amended.

Approved, August 5, 1909.

RESOLUTIONS.

April 23, 1909.
[H. J. Res. 38.]

[Pub. Res., No. 1.]

[No. 1.] Joint Resolution Repealing joint resolution to provide for the distribution by Members of the Sixtieth Congress of documents, reports, and other publications, approved March second, nineteen hundred and nine.

Documents of 60th Congress.
Distribution to retiring Members, repealed.
Vol. 35, p. 1168, repealed.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution entitled "Joint resolution to provide for the distribution by Members of the Sixtieth Congress of documents, reports, and other publications," approved March second, nineteen hundred and nine, be, and the same is hereby, repealed.

Approved, April 23, 1909.

April 23, 1909.
[H. J. Res. 45.]

[Pub. Res., No. 2.]

[No. 2.] Joint Resolution Making appropriations for the payment of certain expenses incident to the first session of the Sixty-first Congress.

Appropriations for House of Representatives.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are hereby appropriated, out of any money in the Treasury not otherwise appropriated, for purposes as follows:

HOUSE OF REPRESENTATIVES.

Stationery.

For stationery for Members of the House of Representatives, Delegates from Territories, and Resident Commissioners from Porto Rico and the Philippine Islands, at one hundred and twenty-five dollars each, forty-nine thousand seven hundred and fifty dollars.

Employees to June 30, 1909.
Pages.

For the following employees from April first to June thirtieth, nineteen hundred and nine, inclusive: Forty-six pages including two riding pages, four telephone pages, press-gallery page, and ten pages for duty at the entrances to the Hall of the House, at two dollars and fifty cents per day each; fourteen messengers in the post-office at one hundred dollars per month each; and for three telephone operators at seventy-five dollars per month each; in all, fifteen thousand three hundred and forty dollars.

Messengers in post-office.
Telephone operators.

Additional messenger in post-office.

For services of one additional messenger in the post-office from March fourth to June thirtieth, nineteen hundred and nine, inclusive, at one hundred dollars per month, three hundred and ninety dollars.

Folding speeches.

For folding speeches, one thousand dollars.

Approved, April 23, 1909.

June 25, 1909.
[S. J. Res. 33.]

[Pub. Res., No. 3.]

[No. 3.] Joint Resolution Relating to the provisions of section ten of the sundry civil Act of March fourth, nineteen hundred and nine.

Unexpended balances.
Amounts for river and harbor works not to be covered in.
Vol. 35, p. 1027.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of section ten of the Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes," approved March fourth, nineteen hundred and nine, shall not be construed as applying to the unexpended balance of any river and harbor appropriation, the use of which may be essential, in the judgment of the Secretary of War, for the further maintenance or prosecution of the work to which it pertains as heretofore authorized by Congress.

Restriction.

Approved, June 25, 1909.

[No. 4.] Joint Resolution Amending an Act concerning the recent fire in Chelsea, Massachusetts.

July 1, 1909.
[H. J. Res. 59.]

[Pub. Res., No. 4.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the time within which certain accident, emergency, and maternity cases may be received and treated in the Marine Hospital at Chelsea, Massachusetts, fixed by the Act approved May twenty-third, nineteen hundred and eight, is hereby extended until October first, nineteen hundred and nine.

Chelsea, Mass.
Time extended for treating sufferers from fire at.
Vol. 35, p. 251.

Approved July 1, 1909.

[No. 5.] Joint Resolution Authorizing the Secretary of War to loan cots, tents, and appliances for the use of the forty-third national encampment of the Grand Army of the Republic at Salt Lake City, Utah.

July 12, 1909.
[H. J. Res. 54.]

[Pub. Res., No. 5.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized, at his discretion and under such restrictions as are usual in such cases, without expense to the Government of the United States, to loan to the citizens' committee having charge of the arrangements for the forty-third national encampment of the Grand Army of the Republic, to be held in August, nineteen hundred and nine, at Salt Lake City, Utah, and to deliver to F. M. Sterrett, the executive director of said committee, for the use of said committee, such cots, tents, and appliances as may be required at said encampment; the same to be delivered to F. M. Sterrett, executive director aforesaid, at such time prior to the date of said encampment as may be agreed upon between the Secretary of War and said executive director: *Provided,* That the said F. M. Sterrett, or his successor in office, shall indemnify the War Department for any loss to such cots, tents, and appliances as not necessarily incident to such use.

Grand Army of the Republic.
Loan of tents, etc., for encampment at Salt Lake City, Utah.

Proviso.
Indemnity for loss.

Approved, July 12, 1909.

[No. 6.] Joint Resolution Authorizing the printing of reports upon preliminary examinations and surveys, and so forth.

August 5, 1909.
[S. J. Res. 16.]

[Pub. Res., No. 6.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That at any time prior to the assembling of Congress in December, nineteen hundred and nine, all reports of preliminary examinations and surveys heretofore authorized by Congress that may be prepared and ready for printing shall, in the discretion of the Secretary of War, be printed by the Public Printer as Documents of the Sixty-first Congress.

Rivers and harbors.
Printing of preliminary examinations, etc.

Approved, August 5, 1909.