

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hundred and ninety-nine, and all other laws and parts of laws inconsistent with the provisions of this Act are hereby repealed.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

Alcoholic com-
pounds.

Alkalies, etc.

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.

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.

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.

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

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 uncompounded 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.

Proviso.
Alcohol preparations
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.

Gelatin.

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.

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. Chiclé, 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.

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

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

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.

Colors.

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.

Varnishes.

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

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 speci-
fied.

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, earthen-
ware, 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.

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.

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.

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.

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.

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.

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.

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.

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.

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

Windows, etc.

Marble and onyx.

Manufactures of marble, etc.

Building stone, etc.

Slates.

SCHEDULE C.
Metals and manufactures of.

Iron ore.
Provided.
Moisture.

Pigs, etc.

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

Round, in rods, etc.

Provisos.
Slabs, etc.

Charcoal iron.

Iron or steel.
Structural shapes,
etc.

Plate.

Proviso.
Thin sheets and
plates.

Anchors, etc.

Hoop, etc.

Proviso.
Barrel hoops.

Baling hoops or ties.

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.

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.

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.

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 unsheared, 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.

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.

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.

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.

Provido.
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.

Provido.
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: <i>Provided</i> , That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire: <i>Provided further</i> , 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.
<i>Provisos.</i> Small rods. Tempered, etc	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: <i>Provided</i> , 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: <i>Provided further</i> , 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: <i>And provided further</i> , 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.
Wire.	
<i>Provisos.</i> 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.

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.

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.

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.

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

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.

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

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.

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.

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

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

Circular saw plates.

No allowance for
rust, etc.

Malleable iron, etc.,
classed as steel.

Manufactures of
iron or steel.
Anvils.

Automobiles, etc.

Axles.

Provided.
Fitted in wheels.

Blacksmith's ham-
mers, etc.

Bolts, etc.

Card clothing.

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.

Provisos.
Minimum.

Name of maker to
be indelibly stamped.

Files.

Muskets, etc.

Sporting guns, etc.

SCHEDULE C.
Metals and manu-
factures of.—Continued.

Proviso.
Parts.

Pistols.

Hollow ware.

Nails, spikes, etc.

Needles.

Fish hooks, rods, etc.

Printing plates.

Rivets, etc:

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.

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.

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.

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.

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.

166. Steel plates engraved, stereotype plates, electrotpe 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.

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.

Gold leaf.

Silver leaf.

Tinsel wire.

Hooks and eyes.

Lead-bearing ores.
Proviso.
Delivery in bond to
smelter.

Sampling at smelter.

Liquidation.

Lead.

Mineral substances,
metallic.

Chromium, etc.

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.

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.

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

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.

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.

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.

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.

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.

184. Chrome or chromium metal, ferrochrome or ferrocromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, 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.

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.

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

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.

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.

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.

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

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

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.

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-

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

Nickel.

Pens.

Penholders, gold
pens, etc.

Proviso.
Assessments.

Pins.

Quicksilver.
Flasks, etc.

Tungsten ores.
Type and type metal.

Watch movements,
etc.

Clocks, etc.

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

Number of jewels,
etc.

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 Gothorough 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 shoocks, and packing-boxes (empty), and packing-box shoocks, of wood, not specially provided for in this section, thirty per centum ad valorem.

211. Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddock 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 shoocks 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.

Candy and confec-
tionery.

218. Saccharine, sixty-five cents per pound.

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.

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.

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

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.

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.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

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.

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

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.

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

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

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.

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

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

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

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

238. Oats, fifteen cents per bushel.

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.

SCHEDULE F.
Tobacco and manu-
factures of—Con d.

Definition of terms.

Invoice require-
ments.

Examination for
classification.

All other.

Snuff.

Cigars, cigarettes,
and cheroots.

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

Swine.

Horses and mules.

Sheep.

Live animals, other.

Barley.

Broom corn.

Buckwheat.

Corn.

Macaroni, etc.

Oats.

Rice.

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

Biscuits, etc.

Butter.
Cheese.
Milk.

Beans.
Beets.

Beans, etc., prepared, etc.

Vegetables, sliced, pickled, etc.

Pickles.

Cabbages.
Cider.
Eggs.

Hay.
Honey.
Hops.

Onions.
Pease.

Flowers, plants, bulbs, etc.

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.

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.

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

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

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.

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

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

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.

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.

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.

254. Cabbages, two cents each.

255. Cider, five cents per gallon.

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.

258. Hay, four dollars per ton.

259. Honey, twenty cents per gallon.

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

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

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.

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.

Proviso.
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—Con-
tinued.
Provisos.
Ascertaining proof
by distillation, etc.

Forfeitures.

Minimum size.

Compounds.

Cordials, etc.

Minimum rate.

Proportionate in-
crease.

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.

Provisos.
Minimum, un
bleached, etc.

SCHEDULE I.
Cotton manufac-
tures—Continued.

	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.
Minimum, bleached, etc.	
Mercerized.	
Waste and flocks.	
Spool thread, etc.	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.
Provisos. Assessment.	
Minimum.	
Cloth. Not exceeding 50 threads to the inch.	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;
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.

Cloth.
Not exceeding 150
threads.

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,

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.

	<p>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.</p>
Cloth defined.	<p>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.</p>
Count of threads.	
Weight and value.	
Application of terms used.	
Cloth of cotton and other fibers.	<p>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: <i>Provided</i>, 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.</p>
<p><i>Proviso.</i> Minimum. Filled cloths, etc.</p>	
Handkerchiefs and mufflers.	<p>322. Handkerchiefs or mufflers 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 mufflers shall not pay a less rate of duty than forty-five per centum ad valorem. If such handkerchiefs or mufflers are hemstitched, or imitation hemstitched, or revered, 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</p>

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 manufactures—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 boys'
gloves.

Underwear, knitted.

Bone casings, etc.

Table damask.

Articles not speci-
fied.

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

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.

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.

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.

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.

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, 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.

Collars and cuffs.

Lace articles, net-
tings, etc.

Proviso.
Minimum..

Embroidered arti-
cles.

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

Proviso.
Wearing apparel,
etc.

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

Proviso.
Minimum.

Jute fabrics, plain.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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

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

Pile fabrics.

Jute bags or sacks.

Cotton bagging, etc.

Handkerchiefs.

Woven fabrics not
specified.

Proviso.
Minimum.

Plain fabrics.

Articles and manu-
factures not speci-
fied.

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. 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.
- Scoured. 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 spinning. 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.
- Unwashed wools. 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
- Proviso.*
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.

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.

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.

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.

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

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.

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

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.

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.

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.

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

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

Bales containing
wool of higher class.

Rate.
First class.
Second class.

Third class.

On the skin.

Waste.

Shoddy, etc.

Rags, etc.
Combed.

Advanced beyond
washed or scoured.

Yarns.

Cloths, knit fabrics,
etc.

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

	<p>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.</p>
Blankets, etc.	<p>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: <i>Provided</i>, That on blankets over three yards in length the same duties shall be paid as on cloths.</p>
<i>Proviso.</i> Large blankets.	
Dress goods, cotton, etc., warp.	<p>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: <i>Provided</i>, 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.</p>
<i>Proviso.</i> Heavier goods.	
Dress goods, etc., other.	<p>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: <i>Provided</i>, 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.</p>
<i>Proviso.</i> Heavier goods.	
Wearing apparel.	<p>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.</p>
Webbings, etc.	<p>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</p>

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.

SCHEDULE K.
Wool and manufac-
tures of—Continued.

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.

Carpets.

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.

Rugs, etc.

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.

Proviso.
Selvage included.

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

Druggets.

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.

Carpets of wool,
flax, etc.

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.

Mats, etc.

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.

"Wool" defined.

SCHEDULE L.—SILKS AND SILK GOODS.

SCHEDULE L.
Silk 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.

Carded or combed.

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

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

Provided,
Minimum.

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

SCHEDULE L.
Silk and silk goods—
Continued.
Thrown.

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 ungummed, 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 ungummed, 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.

Sewing, etc., from
raw silk.

Proviso.
Minimum.

Velvets, etc.

Plushes.

Distinction.

Ribbons.

Woven fabrics.

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 ungummed, 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 ungummed, 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.

Dyed in the yarn.

if in the gum, two dollars and fifty cents per pound; if ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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 ungummed, 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

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: <i>Provided</i> , 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: <i>Provided further</i> , 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.
Provisions. Minimum.	
Embroidered, etc., articles.	
Manufactures not specified.	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: <i>Provided</i> , 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.
Proviso. Woolen mixtures.	
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: <i>Provided</i> , 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.

Mechanically
ground pulp.

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

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

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:

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

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.

Countervailing duty if export duty imposed, etc.

Chemical wood pulp.

Countervailing duty if export duty imposed, etc.

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

Sheathing paper.

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.

Filter masse, etc.

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.

Printing paper.

Proviso.
Countervailing duty if export duty imposed, etc.

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

Copying, stereotype, etc.

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

Proviso.
Minimum.

Coated surface, etc.

Proviso.
Metal covered.

Parchment, grease-
proof, etc.

Bags, etc.

Photographic
papers.

Lithographically
printed pictures, etc.

Labels and flaps.

Cigar bands.

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.

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.

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.

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

Decalcomanias.

Other articles.

Proviso.
Thickness deter-
mined.

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.

Writing paper.

Proviso.
Ream computed.

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.

Envelopes.

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,

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., braid,
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,

SCHEDULE N.
Sundries—Cont'd.

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.

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, boutonnieres, 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

SCHEDULE N.
Sundries—Cont'd.

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 carotred, twenty per centum ad valorem.

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

Fans.

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

Gun wads.

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.

Human hair.

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.

Animal-hair plushes,
etc.

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

Curled hair.

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.

Haircloth.

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.

Fur hats, etc.

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

Fiber ware.

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,

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.
Provido.
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 tanned 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.
Provido.
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:

Schmaschen.

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.

Lamb or sheep.

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.

Goat, kid, etc.

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.

Exterior surface removed.
Sheep.

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.

Kid, goat, etc.

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.

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.	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.
Gutta-percha, ivory, etc., manufactures.	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.	
Pipes and smokers' articles.	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

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. Ambergis.
	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: <i>Provided</i> , 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: <i>And provided further</i> , 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: <i>And provided further</i> , 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: <i>And provided further</i> , 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.
<i>Provisos.</i> 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.
Wild animals.	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.

Proviso.
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.
- 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.
- 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

Binding twine.

Proviso.
Exception.

Books, etc.

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, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphthol, naphthylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol, and nitrotoluol, 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.

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

Coffee.

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. Eggs. Provisos. Prohibition.
561. Emery ore and corundum.
562. Ergot.
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. Exception.
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. Fish of American fisheries.
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. Fruits.
572. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
573. Furs, undressed. Furs.
574. Fur skin of all kinds not dressed in any manner and not specially provided for in this section.
575. Gambier.

FREE LIST—Cont'd.
Glass disks.

Provido.
Polishing allowed.

Crude textile fibers.

Fertilizers.

Animal hair, etc.

India rubber.

Iridium, etc.

Ivory.

Life-saving apparatus.

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.

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.

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.

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.

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.

595. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.

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.

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—Contd.

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 cocoanut 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, cocoanut (not refined and deodorized), cotton-seed, croton, fennel, ichthyol, jasmine or jasimine, 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.
Potash.	654. Plumbago. 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: <i>Provided</i> , 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.	657. Pulu.
Bond.	658. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.
Proviso. Extending term.	659. Radium.
Cinchona.	

660. Rags, not otherwise specially provided for in this section.

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

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.

"Regalia" construed.

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, mangel-wurzel, 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.

Seeds.

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.

Silk.

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.

Skins and hides.

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.

Spices.

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.

Stone and sand.

684. Storax, or styrax.

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

Sulphur.

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.
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.
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.
- Tea.
Proviso.
Impure tea.
Vol. 29, p. 604.
692. Teeth, natural, or unmanufactured.
693. Terra alba, not made from gypsum or plaster rock.
694. Terra japonica.
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.
- Tin.
Proviso.
Duty imposed when native products reach 1,500 tons a year.
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.
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.

In existence over
one hundred years.

Foregoing to consti-
tute minimum tariff.

Additional duty
after March 31, 1910.

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.

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.

718. Zaffer.

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

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

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, 703, 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.

Provisos.
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.

Provisos.
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 prod-
ucts to be admitted
free.
Post, p. 173.

Direct shipment re-
quired.

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 Phil-
ippine 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.

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.

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

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 a 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: <i>Provided</i> , 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.	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.
Detention, etc.	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.
<i>Proviso.</i> Drugs in bulk.	SEC. 12. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited:
Punishment of officials aiding, etc., violations. Vol. 35, p. 1107.	
Proceedings for seizure, etc. Vol. 30, p. 209.	
Neat cattle and hides prohibited entry.	

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.

Provisos.
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. 2509, 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.

"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 appraisement, 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.

Underwriters.
Invoice requirements.

"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

Number.

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.	"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-
Authentication.	

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, 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 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 Manufacturer or owner.
MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

"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.

"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.

"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

Punishment for false declarations, etc.

Proviso. Forfeiture not affected.

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.

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.

"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

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 reappraisement 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 appraisal.	
General appraisers. Nine authorized.	"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.
Qualification, etc.	
Board at New York.	
Tenure. Vol. 35, p. 406.	"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.
Salary.	"That hereafter the salary of each of the general appraisers of merchandise shall be at the rate of nine thousand dollars per annum.
General powers.	"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.
Appeals from collectors' decisions to be sent to.	"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
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 reappraisement, 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 reappraisement 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 reappraisement of the merchandise too low, and shall within ten days thereafter appeal to re-appraisement; 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 reappraisement.

Decision of general appraiser final.

Appeal to board.

Authority of board.

Hearings.

Finality of decisions.	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.
Collectors' decisions as to duties, etc., final. Vol. 35, p. 403.	"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.
Time for filing appeals.	
Duties to be paid.	
Determination of board final.	
Appeals to Court of Customs Appeals.	
Administering oaths. Examinations by appraisers and customs officers. Vol. 35, p. 404.	"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.
Preservation of testimony.	
Penalty for failing to appear, etc.	"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
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.

"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.

"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.

"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.

"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

False swearing deemed perjury.

Forfeiture.

Decisions of general appraisers.

Reports to be made.

Abstract.

Contents.

Publication.

Assessment of ad valorem duties.

Determination of actual market value.

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

Withdrawals for consumption, from warehouse.
Vol. 32, p. 758.

Proviso.
Perishables and explosives.

Burden of proof in seizures.

<i>Provido.</i> Probable cause re- quired.	claimed by any person, the burden of proof shall lie upon such claimant: <i>Provided</i> , That probable cause is shown for such prosecution, to be judged of by the court.
Fees and oaths abol- ished, except herein provided.	"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: <i>Provided</i> , 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.
Declaration for ex- port invoices.	"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: <i>Provided</i> , 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: <i>Provided, further</i> , 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.
Penalties.	
<i>Ante</i> , p. 95.	
<i>Provido.</i> Allowance in lieu of fees.	
Decay, etc., of per- ishable articles.	
Filing proof.	
Application.	
Abandonment of goods.	
<i>Provido.</i> 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.	

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.

Provided. 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.

Baggage in transit.

Repeals.
Revised Statutes.
Secs. 2808, 2838, 2839.
Secs. 2841, 2843, 2845.
Secs. 2853, 2854, 2856.
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.

Pending proceedings.

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.

"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.

"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 moieties,' 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

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, 1148.

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.

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.

Judgments final.

Expenses of judges outside of Washington.

Rooms in public buildings.

Proviso.
Elsewhere.

Bailiffs and messengers.

Outside rooms restricted.

"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.

"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.

"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.

"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.

"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.

Contingent expenses.

Assistant Attorney-General to be appointed.

Salary.
Post, p. 214.

Deputy Assistant Attorney-General, and attorneys.

Duties, in customs matters.

Employment of special attorneys.

Operation of duties imposed herein.

Proviso.
Weight at time of entry.

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

Manufactured tobacco.

Packages designated.

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.

"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 reappraisement 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.

"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."

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.

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:

"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:

"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.

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

"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."

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:

"SEC. 3368. Upon tobacco and snuff manufactured and sold, or removed for consumption or use, there shall be levied and collected the following taxes:

"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.

"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."

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:

"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

Proviso.
Snuff.

Wooden packages
for plug, etc.

Marking required.

Provisos.
Exports excepted.

Sales of perique,
etc., in bulk free of
tax.

Composition of
packages.

Rates of tax.
R. S., sec. 3368, p. 658,
amended.
Vol. 32, p. 96.

Manufactured to-
bacco and snuff.

Snuff.

Chewing and smok-
ing.

Cigars.
R. S., sec. 3392, p. 666,
amended.
Vol. 26, p. 619.

New boxes required.

Punishment for
using other forms, etc.

Provisos.
Retail sales.

Cigarettes.
Packages required.

Imported cigarettes.	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."
Rates of tax. R. S., sec. 3391, p. 666, amended. Vol. 32, p. 97. Cigars.	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: <i>Provided</i> , 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.
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. 2793, 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 at 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 excepted.

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 indebtedness.

Taxes.

Dividends upon stock subject to tax.

Proviso.
Foreign corporations.

Deductions.
Operating expenses, etc.

Losses, depreciation, 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 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.
Limit.	
Taxes in United States.	
Dividends on stock subject to tax.	
Assessment insurance companies.	
Further deduction.	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
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.

Amending returns, 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.
Approval of proceedings.	
Assessments to be made.	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.
Addition if returns false. Neglect, etc.	
Further time in case of sickness, etc.	
Collection of additional tax.	
Notification of assessment.	
Payment.	
Penalty for delay.	
Custody of returns.	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.
Post, pp. 494, 1197. Divulging returns unlawful.	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,
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.

Penalty for failing to make true returns.

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.

Punishment for false returns, etc., by officials.

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.

Application of internal-revenue laws.

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.

Courts to compel attendance, etc.

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.

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.

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

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. 151-24.

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. 25, pp. 131-142;
Vol. 30, p. 212; Vol. 33, pp. 403-406.

Solicitor of customs, and assistant, abolished.
Vol. 34, p. 763.

In effect the day after passage.

August 5, 1909.

[H. R. 11370.]

[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-