



SUPPLEMENT

TO

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(C. 996.)

Board of Trade, Whitehall Gardens,
March 19, 1883.

THE Board of Trade have received from the Secretary of State for Foreign Affairs the annexed copy of the United States Tariff Act, as reported by the Committee on Conference and adopted by the Legislature:—

An Act to Reduce Internal-Revenue Taxation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled :

That the taxes herein specified imposed by the laws now in force be, and the same are hereby repealed, as hereinafter provided, namely: on capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp-tax on bank-checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: provided that no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: provided further, that on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioner of Internal Revenue.

Sec. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay

fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf-tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum: Provided, that farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

Sec. 3. That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his labourers or employees in the same manner as other supplies are furnished by him to them: provided, that the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: and provided further, that such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or labourers.

Sec. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, 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, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: Provided, that on all original and unbroken factory packages

of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

Sec. 5. That from and after the passage of this Act every manufacturer of tobacco or snuff shall, in addition to all other requirements of law, print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words:

NOTICE.

The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again.

Sec. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States.

TITLE XXXIII.—DUTIES UPON IMPORTS.

Sec. 2491.—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. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: Provided, that the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Sec. 2492. 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 misdemeanour, and shall for every offence be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labour for not more than ten years, or both.

Sec. 2493. 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 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 hereinbefore mentioned, 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.

Sec. 2494. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: provided, that the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorised and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers of the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Sec. 2495. Any person convicted of a wilful 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. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacture, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Sec. 2497. 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. 2498. 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. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: Provided, that non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.

Sec. 2500. 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.

Sec. 2501. 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, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Sec. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

SCHEDULE A.—CHEMICAL PRODUCTS.

Glue, twenty per centum ad valorem.

Beeswax, twenty per centum ad valorem.

Gelatine and all similar preparations, thirty per centum ad valorem.

Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound.

Glycerine, refined, five cents per pound.

Fish-glue or isinglass, twenty-five per centum ad valorem.

Phosphorus, ten cents per pound.

Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this Act, and castile soap, twenty per centum ad valorem.

Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.

Sponges, twenty per centum ad valorem.

Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem.

Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound.

Acid, citric, ten cents per pound.

Acid, tartaric, ten cents per pound.

Camphor, refined, five cents per pound.

Castor beans, or seeds, fifty cents per bushel of fifty pounds.

Castor oil, eighty cents per gallon.

Cream of tartar, six cents per pound.

Dextrine, burnt starch, gum substitute, or British gum, one cent per pound.

Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this Act, twenty per centum ad valorem.

Glucose, or grape sugar, twenty per centum ad valorem.

Indigo, extracts of, and carmined, ten per centum ad valorem.

Iodine, resublimed, forty cents per pound.

Licorice, paste or roll, seven and one-half cents per pound; licorice juice, three cents per pound.

Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.

Oil, croton, fifty cents per pound.

Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon.

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

Soda and potassa, tartrate, or rochelle salt, three cents per pound.

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

Tartars, partly refined, including lees crystals, four cents per pound.

Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds.

Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem.

Ammonia aqua, or water of ammonia, twenty per centum ad valorem.

Ammonia muriate of, or sal-ammoniac, ten per centum ad valorem.

Ammonia, carbonate of, twenty per centum ad valorem.

Ammonia, sulphate of, twenty per centum ad valorem.

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

Asbestos, manufactured, twenty-five per centum ad valorem.

Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.

Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.

Refined borax, five cents per pound.

Pure boracic acid; five cents per pound; commercial boracic acid, four cents per pound; borate of lime, three cents per pound; crude borax, three cents per pound.

Cement, Roman, Portland, and all others, twenty per centum ad valorem.

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

Prepared chalk, precipitated chalk, French chalk, red chalk, and all other chalk preparations which are not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Chromic acid, fifteen per centum ad valorem.

Chromate of potash, three cents per pound.

Bi-chromate of potash, three cents per pound.

Cobalt, oxide of, twenty per centum ad valorem.

Copper, sulphate of, or blue vitriol, three cents per pound.

Iron, sulphate of, or copperas, three-tenths of one cent per pound.

Acetate of lead, brown, four cents per pound.

Acetate of lead, white, six cents per pound.

White lead, when dry or in pulp, three cents per pound.

When ground or mixed in oil, three cents per pound.

Litharge, three cents per pound.

Orange mineral, and red lead, three cents per pound.

Nitrate of lead, three cents per pound.

Magnesia, medicinal, carbonate of, five cents per pound.

Magnesia, calcined, ten cents per pound.

Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound.

Potash:

Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.

Chlorate of, three cents per pound.

Hydriodate, iodide and iodate of, fifty cents per pound.

Prussiate of, red, ten cents per pound.

Prussiate of, yellow, five cents per pound.

Nitrate of, or saltpetre, crude, one cent per pound.

Nitrate of, or refined saltpetre, one and one-half cents per pound.

Sulphate of, twenty per centum ad valorem.

Soda:

Soda-ash, one-quarter of one cent per pound.

Soda, sal, or soda crystals, one-quarter of one cent per pound.

Bi-carbonate of, or super-carbonate of, and salaratus, calcined or pearl ash, one and one-half cents per pound.

Hydrate or caustic, one cent per pound.

Sulphate, known as salt cake, crude or refined, and Glauber's salt, twenty per centum ad valorem.

Soda, silicate of, or other alkaline silicate, one-half of one cent per pound.

Sulphur:

Refined, in rolls, ten dollars per ton.

Sublimed, or flowers of, twenty dollars per ton.

Wood tar, ten per centum ad valorem.

Coal-tar, crude, ten per centum ad valorem.

Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem.

All coal-tar colours or dyes, by whatever name known, and not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

All preparations of coal-tar, not colours or dye, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.

Ultramarine, five cents per pound.

Turpentine, spirits of, twenty cents per gallon.

Colours and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

The pigment known as bone-black, and ivory-drop black, and bone char, twenty-five per centum ad valorem.

Ocher and ochery earths, umber and umber earths, and sienna and sienna earths, when dry, one half of one cent per pound; when ground in oil, one and one-half cents per pound.

Zinc, oxide of, when dry, one and one-fourth cent per pound.

Zinc, oxide of, when ground in oil, one and three-fourths cent per pound.

All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, syrups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibres, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this Act, ten per centum ad valorem.

All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this Act, ten per centum ad valorem.

All ground or powdered spices not specially enumerated or provided for in this Act, five cents per pound.

All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this Act, one dollar and fifty cents per ton.

All earths or clays, wrought or manufactured, not specially enumerated or provided for in this Act, three dollars per ton; china clay, or kaoline, three dollars per ton.

Proprietary preparations, to wit: all cosmetics, pills, powders, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for in this Act, fifty per centum ad valorem.

Alcoholic preparations: Alcoholic perfumery, including Cologne water, two dollars per gallon and fifty per centum ad valorem.

Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.

Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon.

Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem.

Chloroform, fifty cents per pound.

Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem.

Ether, sulphuric, fifty cents per pound.

Hoffman's anodyne, thirty cents per pound.

Iodoform, two dollars per pound.

Acid, tannic, and tannin, one dollar per pound.

Ether, nitrous, spirits of, thirty cents per pound.

Santonine, three dollars per pound.

Amylic alcohol, or fusel oil, ten per centum ad valorem.

Oil of Cognac, or œnantic ether, four dollars per ounce.

Fruit ethers, oils, or essences, two dollars and fifty cents per pound.

Oil or essence of rum, fifty cents per ounce.

Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound.

Colouring for brandy, fifty per centum ad valorem.

Preparations: all medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this Act, fifty cents per pound.

Varnishes of all kinds, forty per centum ad valorem, and on spirit varnishes, one dollar and thirty-two cents additional per gallon.

Opium, crude, containing nine per cent. and over of morphia, one dollar per pound. The importation of opium, containing less than nine per cent. morphia is hereby prohibited.

Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this Act, ten dollars per pound; but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

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

Morphia or morphine, and all salts thereof, one dollar per ounce.

SCHEDULE B.—EARTHENWARE AND GLASSWARE.

Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty-five per centum ad valorem.

China, porcelain, parian, and bisque ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, and on earthen, stone, and crockery ware, painted or gilded, sixty per centum ad valorem.

China, porcelain, parian, and bisque ware, plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

All other earthen, stone, and crockery ware, white, glazed, edged, printed, painted, dipped, or cream-coloured, composed of earthy or mineral

substances, not specially enumerated or provided for in this Act, fifty per centum ad valorem.

Stoneware, above the capacity of ten gallons, twenty per centum ad valorem.

Encaustic tiles, thirty-five per centum ad valorem.

Brick, fire-brick, and roofing and paving tile, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem.

Roofing-slates, twenty-five per centum ad valorem.

Green and coloured glass bottles, vials, demijohns, and carboys (covered or uncovered), pickle or preserve jars, and other plain, moulded, or pressed green and coloured bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this Act, one cent per pound; if filled, and not otherwise in this Act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents.

Flint and lime glass bottles and vials, and other plain, moulded, or pressed flint or lime glassware, not specially enumerated or provided for in this Act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents.

Articles of glass, cut, engraved, painted, coloured, printed, silvered, stained, silvered, or gilded, not including plate-glass, or looking-glass plates, forty-five per centum ad valorem.

All glass bottles and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this Act otherwise specially provided for.

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

Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound: Provided, that unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-

five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this Act, forty-five per centum ad valorem.

SCHEDULE C.—METALS.

Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton: Provided, that ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap-iron, and scrap-steel, three-tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.

Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton.

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

fourths of one inch square, one and one-tenth 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 rated as iron in bars, and pay a duty accordingly; and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: Provided further, that all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.

Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.

Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this Act, one and two-tenths of one cent per pound.

Boiler or other plate iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; sheet iron, common or black, thinner than one inch and one-half and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: And provided, that on all such iron and steel sheets or plates aforesaid, excepting on what are known commercially as tin-plates, terne-plates, and taggers' tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

Polished, planished, or glanced sheet-iron, or sheet-steel, by whatever name designated, two and one-half cents per pound: Provided, that plate or sheet or taggers' iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron.

Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; corrugated or crimped sheet-iron or steel, one and four-tenths of one cent per pound.

Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per pound: Provided, that all articles not specially enumerated or provided for in this Act, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron

from which they are made, or which shall be such material of chief value.

Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem.

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

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

Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound.

Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.

Malleable iron castings, not specially enumerated or provided for in this Act, two cents per pound.

Wrought iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.

Anvils, anchors or parts thereof, mill-irons and mill-cranks of wrought iron, and wrought iron for ships, and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound.

Iron or steel blacksmiths' hammers and sledges, track tools, wedges, and crowbars, two and one-half of one cent per pound.

Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.

Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this Act, two and one-half cents per pound.

Horseshoe-nails, hob-nails, and wire-nails, and all other wrought-iron or steel nails, not specially enumerated or provided for in this Act, four cents per pound.

Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.

Other wrought-iron or steel tubes or pipes, two and one-quarter cents per pound.

Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.

Cross-cut saws, eight cents per linear foot.

Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot.

Circular saws, thirty per centum ad valorem.

Hand, back, and all other saws, not specially enumerated or provided for in this Act, forty per centum ad valorem.

Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; four-

teen inches in length and over, two dollars and fifty cents per dozen.

Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars, and tapered or bevelled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-moulds or swaged steel; gun-moulds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-moulded steel castings, all of the above classes of steel not otherwise specially provided for in this Act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one-fourth cents per pound: Provided, that on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, and on steel circular saw plates, there shall be paid one-fourth cent per pound, in addition to the rates provided in this Act.

Iron or steel beams, girders, joists, angles, channels, car-truck channels, 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, one and one-fourth of one cent per pound.

Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

Iron or steel rivet, screw, nail, and fence wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one-half inch and less than one inch in length, ten cents per pound; one-half inch and less in length, twelve cents per pound.

Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, one and one-half cents per pound; smaller than number ten and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: Provided, that iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay four cents per pound in addition to the foregoing rates: And provided further, that no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the

iron or steel wire from which it is made either wholly or in part: And provided further, that iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made. On iron wire rope and wire strand, one cent per pound in addition to the rates imposed on the wire of which it is made. On steel wire rope and wire strand, two cents per pound in addition to the rates imposed on the wire of which it is made.

Steel, not specially enumerated or provided for in this Act, forty-five per centum ad valorem: Provided, that 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, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the 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.

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

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

Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein; regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein; old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value not specially enumerated or provided for in this Act, three cents per pound; copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this Act, four cents per pound; in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound.

Lead ore, and lead dross, one and one-half cent per pound.

Lead, in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead, fit only to be remanufactured, two cents per pound.

Lead, in sheets, pipes, or shot, three cents per pound.

Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein.

Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound.

Zinc, spelter, or tutenague, in blocks or pigs, and old worn-out zinc, fit only to be remanufac-

tured, one and one-half cent per pound; zinc, spelter, or tutenague in sheets, two and one-half cents per pound.

Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem.

Antimony, as regulus or metal, ten per centum ad valorem.

Bronze powder, fifteen per centum ad valorem.

Cutlery, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Dutch or bronze metal, in leaf, ten per centum ad valorem.

Steel plates, engraved, stereotype plates, and new types, twenty-five per centum ad valorem.

Gold-leaf, one dollar and fifty cents per package of five hundred leaves.

Hollow-ware, coated, glazed, or tinned, three cents per pound.

Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.

Forged shot-gun barrels, rough-bored, ten per centum ad valorem.

Needles for knitting or sewing machines, thirty-five per centum ad valorem.

Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

Pens, metallic, twelve cents per gross; pen-holder tips and pen-holders, or parts thereof, thirty per centum ad valorem.

Pins, solid-head or other, thirty per centum ad valorem.

Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem.

Quicksilver, ten per centum ad valorem.

Silver leaf, seventy-five cents per package of five hundred leaves.

Type-metal, twenty per centum ad valorem.

Chromate of iron, or chromic ore, fifteen per centum ad valorem.

Mineral substances in a crude state, and metals unwrought, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Manufactures, articles, or wares, not specially enumerated or provided for in this Act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.—WOOD AND WOODEN WARES.

Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem.

Timber, squared or sided, not specially enumerated or provided for in this Act, one cent per cubic foot.

Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; all other articles of sawed lumber, two dollars per one thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be

levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure.

And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure.

And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure.

Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

Staves of wood of all kinds, ten per centum ad valorem.

Pickets and palings, twenty per centum ad valorem.

Laths, fifteen cents per one thousand pieces.

Shingles, thirty-five cents per one thousand.

Pine clapboards, two dollars per one thousand.

Spruce clapboards, one dollar and fifty cents per one thousand.

House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem.

Cabinet ware and house furniture, finished, thirty-five per centum ad valorem.

Casks and barrels, empty, sugar-box shoofs, and packing-boxes, and packing-box shoofs, of wood not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood, and satin wood, thirty-five per centum ad valorem.

Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Wood, unmanufactured, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

SCHEDULE E.—SUGAR.

All sugars not above No. 13 Dutch standard in colour shall pay duty on their polariscopic test as follows, viz. :

All sugars not above No. 13 Dutch standard in colour, all tank bottoms, syrups of cane juice or of beet juice, melada, concentrated melada, concrete, and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four hundredths of a cent. per pound additional.

All sugars above No. 13 Dutch standard in colour shall be classified by the Dutch standard of colour, and pay duty as follows, namely :

All sugar above No. 13 and not above No. 16 Dutch standard two and seventy-five-hundredths cents per pound.

All sugar above No. 16 and not above No. 20 Dutch standard, three cents per pound.

All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound.

Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon, molasses testing above fifty-six degrees shall pay a duty of eight cents per gallon.

Sugar candy, not coloured, five cents per pound.

All other confectionery, not specially enumerated or provided for in this Act, made wholly or in part of sugar, and on sugars after being refined, when tintured, coloured, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound.

Confectionery valued above thirty cents per pound, or when sold by the box, package, or

otherwise than by the pound, fifty per centum ad valorem.

SCHEDULE F.—TOBACCO.

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

Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.

All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound.

Tobacco-stems, fifteen cents. per pound.

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

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

Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem.

SCHEDULE G.—PROVISIONS.

Animals, live, twenty per centum ad valorem.

Beef and pork, one cent per pound.

Hams and bacon, two cents per pound.

Meat, extract of, twenty per centum ad valorem.

Cheese, four cents per pound.

Butter, and substitutes therefor, four cents per pound.

Lard, two cents per pound.

Wheat, twenty cents per bushel.

Rye and barley, ten cents per bushel.

Barley, pearled, patent, or hulled, one-half cent per pound.

Barley malt, per bushel of thirty-four pounds, twenty cents.

Indian corn or maize, ten cents per bushel.

Oats, ten cents per bushel.

Corn-meal, ten cents per bushel of forty-eight pounds.

Oat-meal, one-half cent per pound.

Rye-flour, one-half cent per pound.

Wheat-flour, twenty per centum ad valorem.

Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.

Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound.

Paddy, one and one-fourth cent per pound.

Rice-flour and rice-meal, twenty per centum ad valorem.

Hay, two dollars per ton.

Honey, twenty cents per gallon.

Hops, eight cents per pound.

Milk, preserved or condensed, twenty per centum ad valorem.

Fish: Mackerel, one cent per pound.

Herrings, pickled or salted, one-half of one cent per pound.

Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound.

Foreign-caught fish, imported otherwise than in barrels or half-barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this Act, fifty cents per hundred pounds.

Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five

inches long, four inches wide, and three and one-half inches deep, ten cents per whole box ; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each ; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each ; when imported in any other form, forty per centum ad valorem.

Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

Salmon, and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

Pickles and sauces, of all kinds, not otherwise specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Potatoes, fifteen cents per bushel of sixty pounds.

Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this Act, ten per centum ad valorem.

Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem.

Chicory root, ground or unground, burnt or prepared, two cents per pound.

Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar ; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

Acorns, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for in this Act, two cents per pound.

Chocolate, two cents per pound.

Cocoa, prepared or manufactured, two cents per pound.

Fruits : Currants, Zante or other, one cent per pound.

Dates, plums, and prunes, one cent per pound.

Figs, two cents per pound.

Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box ; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box ; in bulk, one dollar and sixty cents per thousand ; in barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour-barrel, fifty-five cents per barrel.

Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box ; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box ; in bulk, two dollars per thousand.

Lemons and oranges, in packages, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Limes and grapes, twenty per centum ad valorem.

Raisins, two cents per pound.

Fruits, preserved in their own juices, and fruit-juice, twenty per centum ad valorem.

Comfits, sweetmeats, or fruits preserved in sugar, spirits, syrup, or molasses, not otherwise specified or provided for in this Act, and jellies of all kinds, thirty-five per centum ad valorem.

Nuts : Almonds, five cents per pound ; shelled, seven and one-half cents per pound ; filberts, and walnuts, of all kinds, three cents per pound.

Peanuts or ground beans, one cent per pound ; shelled, one and one-half cent per pound.

Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this Act, two cents per pound.

Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.

SCHEDULE H.—LIQUORS.

Champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, seven dollars per dozen bottles ; containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles ; containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles ; in bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle.

Still wines, in casks, fifty cents per gallon ; in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint ; and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof ; but no separate or additional duty shall be collected on the bottles : Provided, that any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States : Provided further, that there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.

Vermuth, the same duty as on still wines.

Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package ; and all such bottles, except as specially enumerated or provided for in this Act, shall pay an additional duty of three cents for each bottle.

Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this Act, two dollars per proof gallon ; each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon ; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue ; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On all compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this Act, there shall be levied a duty of not less than that imposed upon distilled spirits.

Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this Act, two dollars per proof gallon.

No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof ; but it shall be increased in proportion for any greater strength than the strength of first proof ; and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

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

Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen ware, thirty-five cents per gallon; otherwise than in bottles or jugs of glass, stone, or earthen ware, twenty cents per gallon.

Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same.

SCHEDULE I.—COTTON AND COTTON GOODS.

Cotton thread, yarn, warps or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

On all cotton cloth not bleached, dyed, coloured, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-half cents per square yard; if bleached, three and one-half cents per square yard; if dyed, coloured, stained, painted, or printed, four and one-half cents per square yard.

On all cotton cloth, not bleached, dyed, coloured, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, coloured, stained, painted, or printed, five cents per square yard: Provided, that on all cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per square yard; dyed, coloured, stained, painted, or printed, valued at over thirteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

On all cotton cloth exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, coloured, stained, painted, or printed, six cents per square yard: Provided, that on all such cotton cloths not bleached, dyed, coloured, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, coloured, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not

herein otherwise provided for, thirty-five per centum ad valorem.

On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.

Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this Act, and corsets, of whatever material composed, thirty-five per centum ad valorem.

Cotton laces, embroideries, insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem.

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

SCHEDULE J.—HEMP, JUTE, AND FLAX GOODS.

Flax straw, five dollars per ton.

Flax, not hackled or dressed, twenty dollars per ton.

Flax, hackled, known as "dressed line," forty dollars per ton.

Tow, of flax or hemp, ten dollars per ton.

Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this Act, twenty-five dollars per ton.

Jute butts, five dollars per ton,

Jute, twenty per centum ad valorem; sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this Act, fifteen dollars per ton.

Brown and bleached linens, ducks, canvas, pad-dings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Flax, hemp, and jute yarns, thirty-five per centum ad valorem.

Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this Act, forty per centum ad valorem.

Flax or linen laces and insertings, embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.

Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil cloth), and on waterproof cloth, not otherwise provided for, forty per centum ad valorem.

Gunny cloth, not bagging, valued at ten cents or less per square yard, three cents per pound;

valued at over ten cents per square yard, four cents per pound.

Bags and bagging, and like manufactures, not specially enumerated or provided for in this Act (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

Bagging for cotton, or other manufactures not specially enumerated or provided for in this Act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, one and one-half cents per pound; valued at over seven cents per square yard, two cents per pound.

Tarred cables or cordage, three cents per pound.

Untarred manila cordage, two and one-half cents per pound.

All other untarred cordage, three and one-half cents per pound.

Seines and seine and gilling twine, twenty-five per centum ad valorem.

Sail duck, or canvas for sails, thirty per centum ad valorem.

Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem.

All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Grass-cloth, and other manufactures of jute, ramp, China, and sisal grass, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE K.—WOOL AND WOOLLENS.

All wools, hair of the alpaca, goat, 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, clothing wools.—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 such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

Class two, combing wools.—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 all hair of the alpaca, goat, and other like animals.

Class three, carpet wools and other similar wools.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

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 all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practised, or which shall be changed in its

character or 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.

Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound.

Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Woollen rags, shoddy, mungo, waste, and flocks, ten cents per pound.

Woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this Act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, Balmorals, woollen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals, except such as are composed in part of wool not specially enumerated or provided for in this Act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above

twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem; if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem, but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard and forty per centum ad valorem: Provided, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem.

Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for in this Act, and Balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and childrens' apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto, forty per centum ad valorem.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and in addition thereto, fifty per centum ad valorem.

Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Brussels carpets, thirty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Treble ingrain, three-ply, and worsted-chain Venetian carpets, twelve cents per square yard, and in addition thereto, thirty per centum ad valorem.

Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and in addition thereto, thirty per centum ad valorem.

Druggets and bockings, printed, coloured, or otherwise, fifteen cents per square yard, and in addition thereto, thirty per centum ad valorem.

Hemp or jute carpeting, six cents per square yard.

Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise

herein specified, forty per centum ad valorem; and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem.

Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem.

SCHEDULE L.—SILK AND SILK GOODS.

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

Thrown silk, in gum, not more advanced than singles, tram, organzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem.

On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

All goods, wares, and merchandise, not specially enumerated or provided for in this Act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

SCHEDULE M.—BOOKS, PAPERS, &C.

Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this Act, engravings, bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem.

Blank books, bound or unbound, and blank books for press-copying, twenty per centum ad valorem.

Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem.

Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem.

Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this Act, fifteen per centum ad valorem.

Sheathing paper, ten per centum ad valorem.

Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

Paper envelopes, twenty-five per centum ad valorem.

Paper-hangings and paper for screens or fire-boards, paper antiquarian, demy, drawing, elephant foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

Pulp, dried, for paper-makers' use, ten per centum ad valorem.

SCHEDULE N.—SUNDRIES.

Alabaster and spar statuary and ornaments, ten per centum ad valorem.

Baskets and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem.

Blacking of all kinds, twenty-five per centum ad valorem.

Bladders, manufactures of, twenty-five per centum ad valorem.

Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Bouillons, or cannetille, metal threads, filé or gespinst, twenty-five per centum ad valorem.

Bristles, fifteen cents per pound.

Brooms of all kinds, twenty-five per centum ad valorem.

Brushes of all kinds, thirty per centum ad valorem.

Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this Act, twenty per centum ad valorem.

Burr-stones, manufactured or bound up into mill-stones, twenty per centum ad valorem.

Buttons and button-moulds, not specially enumerated or provided for in this Act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem.

Candles and tapers of all kinds, twenty per centum ad valorem.

Canes and sticks for walking, finished, thirty-five per centum ad valorem; if unfinished, twenty per centum ad valorem.

Card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Card-clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.

Carriages, and parts of not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Chronometers, box or ship's and parts thereof, ten per centum ad valorem.

Clocks, and parts of clocks, thirty per centum ad valorem.

Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plate, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

Coke, twenty per centum ad valorem.

Combs, of all kinds, thirty per centum ad valorem.

Composition of glass or paste, when not set, ten per centum ad valorem.

Coral, cut, manufactured, or set, twenty-five per centum ad valorem.

Corks and cork bark, manufactured, twenty-five per centum ad valorem.

Crayons of all kinds, twenty per centum ad valorem.

Dice, draughts, chess men, chess-balls, and

billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem.

Dolls and toys, thirty-five per centum ad valorem.

Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.

Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem.

Fans of all kinds, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.

Feathers of all kinds, crude or not dressed, coloured or manufactured, twenty-five per centum ad valorem; when dressed, coloured, or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this Act, fifty per centum ad valorem.

Finishing powder, twenty per centum ad valorem.

Fire-crackers of all kinds, one hundred per centum ad valorem.

Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.

Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.

Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Fur, articles made of, and not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem.

Grease, all not specially enumerated or provided for in this Act, ten per centum ad valorem.

Grind-stones, finished or unfinished, one dollar and seventy-five cents per ton.

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

Gun-wads, of all descriptions, thirty-five per centum ad valorem.

Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

Hair, human, braids, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem.

Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem.

Human hair, raw, uncleaned and not drawn, twenty per centum ad valorem. If clean or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem.

Hair cloth, known as "crinoline cloth," and all other manufactures of hair not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Hair cloth, known as "hair seating," thirty cents per square yard.

Hair pencils, thirty per centum ad valorem.

Hats, and so forth, materials for:—Braids, plaits, flaps, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated.

rated or provided for in this Act, twenty per centum ad valorem.

Hat bodies of cotton, thirty-five per centum ad valorem.

Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.

Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem.

Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one-quarter of one cent per pound.

India-rubber fabrics, composed wholly or in part of india-rubber, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Articles composed of india-rubber, not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

India-rubber boots and shoes, twenty-five per centum ad valorem.

Inks of all kinds and ink powders, thirty per centum ad valorem.

Japanned ware of all kinds, not specially enumerated or provided for in this Act, forty per centum ad valorem.

Jet, manufactures and imitations of, twenty-five per centum ad valorem.

Jewellery of all kinds, twenty-five per centum ad valorem.

Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this Act, fifteen per centum ad valorem.

Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this Act, and skins of morocco, finished, twenty per centum ad valorem.

Skins for morocco, tanned, but unfinished, ten per centum ad valorem.

All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Lime, ten per centum ad valorem.

Garden seeds, except seed of the sugar-beet, twenty per centum ad valorem.

Linseed or flaxseed, twenty cents per bushel of fifty-six pounds, but no drawback shall be allowed on oil-cake made from imported seed.

Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot.

All manufactures of marble not specially enumerated or provided for in this Act, fifty per centum ad valorem.

Musical instruments of all kinds, twenty-five per centum ad valorem.

Paintings, in oil or water colours, and statuary not otherwise provided for, thirty per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem.

Papier-maché, manufactures, articles, and wares of, thirty per centum ad valorem.

Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; pencil leads, not in wood, ten per centum ad valorem.

Percussion caps, forty per centum ad valorem.

Philosophical apparatus and instruments, thirty-five per centum ad valorem.

Pipes, pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this Act, seventy per centum ad valorem; all common pipes of clay, thirty-five per centum ad valorem.

Plaster of Paris, when ground or calcined, twenty per centum ad valorem.

Playing cards, one hundred per centum ad valorem.

Polishing powders of every description, by whatever name known, including Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem.

Precious stones of all kinds, ten per centum ad valorem.

Rags, of whatever material composed, and not specially enumerated or provided for in this Act, ten per centum ad valorem.

Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem.

Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: Provided, 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: And provided further, 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.

Scagliola, and composition tops for tables, or for other articles of furniture, thirty-five per centum ad valorem.

Sealing-wax, twenty per centum ad valorem.

Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this Act, twenty-five per centum ad valorem.

Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this Act, one dollar per ton; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.

Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem.

Tallow, one cent per pound.

Teeth, manufactured, twenty per centum ad valorem.

Umbrella and parasol ribs, and stretcher-frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; umbrellas, parasols, and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, forty per centum ad valorem.

Umbrellas, parasols, and sunshades, frames and sticks for, finished or unfinished, not specially enumerated or provided for in this Act, thirty per centum ad valorem.

Waste, all not specially enumerated or provided for in this Act, ten per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, and watch materials, not specially

enumerated or provided for in this Act, twenty-five per centum ad valorem.

Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this Act, thirty-five per centum ad valorem.

THE FREE LIST.

SEC. 2503. The following articles when imported shall be exempt from duty :

CHEMICALS.

Albumen, in any form or condition ; lactarine.
 Aconite.
 Amberggris.
 Annato, roucou, rocu, or orleans, and all extracts of.
 Balm of Gilead.
 Blood, dried.
 Bones, crude, not manufactured, burned, calcined, ground, or steamed.
 Bone-dust and bone-ash for manufacture of phosphate and fertilizers.
 Carbon, animal, fit for fertilizing only.
 Guano, manures, and all substances expressly used for manure.
 Musk, crude, in natural pod.
 Civit, crude.
 Cochineal.
 Dyeing or tanning : Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this Act.
 Fish-skins.
 Hide-cuttings, raw, with or without hair, and all glue-stock.
 Hoofs.
 Horns, and parts of horns unmanufactured, and horn strips and tips.
 Ipecac.
 Fish-sounds or fish-bladders.
 Leather, old scraps.
 Leeches.
 Rennets, raw or prepared.
 Argal, or Argol, or crude Tartar.
 Assafetida
 Barks, Cinchona, or other barks used in the manufacture of quinia.
 Brazil paste.
 Camphor, crude.
 Cassia, Cassia buds, Cassia Vera, unground.
 Charcoal.
 Cinnamon, and chips of, unground.
 Cloves and clove stems, unground.
 Cocculus indicus.
 Cudbear.
 Curry and Curry powder.
 Cutch.
 Divi-divi.
 Drágon's blood.
 Ergot.
 Gambier.
 Ginger-root, unground.
 Indigo and artificial indigo.
 Iodine, crude.
 Jalap.
 Kelp.
 Lac dye, crude, seed, button, stick, and shell.
 Lac spirits.
 Lemon juice and lime juice.
 Licorice root, unground.
 Litmus, prepared or not prepared.
 Mace.
 Madder, and munjeet or Indian madder, ground or prepared, and extracts of.
 Manna.
 Myrobolan.
 Orchil, or orchil liquid.
 Nutmegs.

Nux vomica.
 Otter of roses.
 Salacine.
 Oils :
 Almond.
 Amber, crude and rectified.
 Amberggris.
 Anise, or anise seed.
 Aniline, crude.
 Aspic, or spike lavender.
 Bergamot.
 Cajepot.
 Carraway.
 Cassia and cinnamon.
 Cedrat.
 Chamomile.
 Citronella, or lemon grass.
 Civet.
 Fennel.
 Jasmine, or jasimine.
 Juglandium.
 Juniper.
 Lavender.
 Lemon.
 Limes.
 Mace.
 Neroli, or orange flower.
 Orange.
 Palm and cocconut.
 Poppy.
 Rosemary or-anthoss.
 Sesame or sesamum-seed, or bene.
 Thyme or origanum, red or white ; valerian.
 Pepper, unground, of all kinds.
 Pimento, unground.
 Saffron and safflower, and extract of, and saffron cake.
 Selep, or saloup.
 Storax, or styrax.
 Turmeric.
 Turpentine, Venice.
 Valonia.
 Vegetable and mineral wax.
 Wood ashes, and lye of, and beet-root ashes.
 Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this Act.
 Alizarine, natural or artificial.
 Agates, unmanufactured.
 Apatite.
 Asbestos, unmanufactured.
 Arsenic.
 Antimony ore, crude sulphide of.
 Arsenic, sulphide of, or orpiment.
 Arseniate of aniline.
 Baryta, carbonate or witherite.
 Bauxite.
 Aniline salts or black salts and black tares.
 Bromine.
 Cadmium.
 Calamine.
 Cerium.
 Cobalt, as metallic arsenic.
 Chalk and cliff-stone, unmanufactured.
 Feldspar.
 Cryolite or kryolith.
 Iridium.
 Kieserite.
 Kyanite or eyanite, and kainite.
 Lime, citrate of.
 Lime, chloride of, or bleaching powder.
 Magnesium.
 Magnesite, or native mineral carbonate of magnesia.
 Manganese, oxide and ore of.
 Mineral waters, all not artificial.

Osmium.
 Palladium.
 Paraffine.
 Phosphates, crude or native, for fertilizing purposes.
 Potash, muriate of.
 Plaster of Paris or sulphate of lime, unground.
 Quinia, sulphate of, salts of, and cinchonidia.
 Soda, nitrate of, or cubic nitrate.
 Strontia, oxide of, and proto-oxide of strontian, and strontianite, or mineral carbonate of strontia.
 Sulphur, or brimstone, not specially enumerated or provided for in this Act.
 Sulphur lac or precipitated.
 Tripoli.
 Uranium, oxide of, verdigris or subacetate of copper.
 Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots and excrescences, such as nut-galls, fruits, flowers, dried fibres; grains, gums and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this Act.
 Vaccine virus.
 Crude minerals, not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this Act.

SUNDRIES.

Aluminium.
 Amber beads and gum.
 Animals, brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations.
 Animals specially imported for breeding purposes, shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; and teams of animals, including their harness and tackle, and the vehicles or wagons 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, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.
 Asphaltum and bitumen, crude.
 Arrowroot.
 Articles imported for the use of the United States, provided that the price of the same did not include the duty.
 Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.
 Bamboo, unmanufactured.
 Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.
 Articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or

exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

Bed-feathers and downs.
 Bells, broken, and bell metal broken and fit only to be remanufactured.
 Birds, stuffed.
 Birds, and land and water fowls.
 Bismuth.
 Bladders, crude, and all integuments of animals not specially enumerated or provided for in this Act.
 Bologna sausages.
 Bolting-cloths.
 Books, engravings, bound or unbound, etchings, maps, and charts, which shall have been printed and manufactured more than twenty years at the date of importation.
 Books, maps, and charts imported by authority or for use of the United States or for the use of the Library of Congress; but the duty shall not have been included in the contract of price paid.
 Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.
 Books, professional, of persons arriving in the United States.
 Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
 Breccia, in blocks or slabs.
 Brime.
 Brazil pebbles for spectacles, and pebbles for spectacles, rough.
 Bullion, gold and silver.
 Burgundy pitch.
 Burr-stone, in blocks, rough or unmanufactured, and not bound up in mill-stones.
 Cabinets of coins, medals, and all other collections of antiquities.
 Castor or castoreum.
 Catgut strings, or gut-cord, for musical instruments.
 Catgut or whip-gut, unmanufactured.
 Coal, anthracite.
 Coal-stores of American vessels, but none shall be unloaded.
 Cobalt, ore of.
 Cocoa, or cacao, crude, and fibre, leaves, and shells of.
 Coffee.
 Coins, gold, silver, and copper.
 Coir and coir yarn.
 Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.
 Copper, when imported for the United States Mint.
 Coral, marine, unmanufactured.
 Cork-wood, or cork-bark, unmanufactured.
 Cotton.
 Curling-stones, or quoits.
 Cuttle-fish bone.

Diamonds, rough or uncut, including glaziers' diamonds.

Diamond dust or bort.

Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this Act.

Eggs.

Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.

Emery ore.

Fans, common palm-leaf.

Farina.

Fashion-plates engraved on steel or on wood, coloured or plain.

Felt, adhesive, for sheathing vessels.

Fibrin, in all forms.

Fire-wood.

Fish, fresh, for immediate consumption.

Fish, for bait.

Flint, flints, and ground flint stones.

Fossils.

Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

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

Furs, undressed.

Fur-skins of all kinds, not dressed in any manner.

Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.

Glass-plate or disks, unwrought, for use in the manufacture of optical instruments.

Goat skins, raw.

Gold-beaters' moulds, and gold-beaters' skins.

Gold-size.

Grease, for use as soap-stock only, not specially enumerated or provided for.

Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing.

Gut, and worm gut, manufactured or unmanufactured.

Guts, salted.

Gutta-percha, crude.

Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this Act; of hogs, curled for beds and mattresses, and not fit for bristles.

Hide-rope.

Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured.

Hones and whetstones.

Hop-roots, for cultivation.

Hop-poles.

Ice.

India-rubber, crude, and milk of.

India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Ivory, and vegetable ivory, unmanufactured.

Jet, unmanufactured.

Joss-stick, or joss-light.

Junk, old.

Lava, unmanufactured.

Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

Lithographic stones, not engraved.

Loadstones.

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

Maccaroni and vermicelli.

Magnets.

Manuscripts.

Marrow, crude.

Marsh-mallows.

Medals of gold, silver, or copper.

Meerschaum, crude or raw.

Mica and mica waste.

Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use.

Moss, sea-weeds, and all other vegetable substances used for beds and mattresses.

Newspapers and periodicals.

Nuts, cocoa, and Brazil or cream.

Oakum.

Oil-cake.

Oil, spermaceti, whale, and other fish-oils of American fisheries, and all other articles the produce of such fisheries.

Olives, green or prepared.

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

Ores, of gold and silver.

Palm-nuts and palm-nut kernels.

Paper-stock, crude, of every description, including all grasses, fibres, rags of all kinds, other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny-bags, gunny-cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper-stock or other purposes.

Parchment.

Pearl, mother of.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

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

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

Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this Act.

Plants, trees, shrubs, roots, seed-cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

Platina, unmanufactured.

Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses.

Plumbago.

Polishing-stones.

Pulu.

Pumice and pumice stone.

Quills, prepared or unprepared.

Railroad-ties, of wood.

Rattans and reeds, unmanufactured.

Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States.

Root-flour.

Rotten stone.

Sago, sago crude, and sago flour.

Saur-kraut.
 Sausage skins.
 Sea-weed, not otherwise provided for.
 Seed of the sugar-beet.
 Shark skins.
 Shells of every description, not manufactured.
 Shingle-bolts and stave-bolts, provided that heading-bolts shall be held and construed to be included under the term stave-bolts.
 Handle-bolts.
 Shrimps, or other shell-fish.
 Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.
 Silk cocoons and silk waste.
 Silk-worms' eggs.
 Skeletons, and other preparations of anatomy.
 Skins, dried, salted, or pickled.
 Snails.
 Soap-stocks.
 Sodium.
 Sparterre, for making or ornamenting hats.
 Specimens of natural history, botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale.
 Spunk.
 Spurs and stilts, used in the manufacture of earthen, stone, or crockery ware.
 Straw, unmanufactured.
 Sugar of milk.
 Sweepings of silver and gold.
 Tamarinds.
 Tapioca, cassava, or cassada.
 Tea.
 Tea-plants.
 Teasels.
 Teeth, unmanufactured.
 Terra alba, aluminous.
 Terra japonica.
 Tin ore, bars, blocks, or pigs, grain or granulated.
 Tonquin, Tonqua or Tonka beans.
 Tortoise and other shells, unmanufactured.
 Turtles.
 Types, old, and fit only to be remanufactured.
 Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and all other sticks, and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks, or walking canes.
 Vellum.
 Wafers, unmedicated.
 Wearing apparel, in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.
 Whalebone, unmanufactured.
 Woods, poplar, or other woods, for the manufacture of paper.
 Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured.
 Works of art, painting, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister of the United States indorsed upon the written declaration of the artist; paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society.

Yams.
 Zaffer.

Sec. 2504. Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbour, 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, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Sec. 2505. 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 unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Sec. 2506. The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted 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.

Sec. 2507. Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Sec. 2508. All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

Sec. 2509. All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith

by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: Provided, that the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of the lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this Act.

Sec. 2510. All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment 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, after the passage of this Act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on 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. 2511. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Sec. 2512. That no duty shall be levied or collected on the importation of peltries brought into the territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

Sec. 2513. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

Sec. 7. That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the Act entitled "An Act to amend the customs revenue laws, and to repeal moities," approved June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable: Provided, that if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the bonâ fide transportation

of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

Sec. 8. That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

Sec. 2841. Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: Provided, that if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit 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.

Oath of Consignee, Importer, or Agent.

I, _____, do solemnly and truly swear (or affirm) 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 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 nor 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 purports 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 swear (or affirm) 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 (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all costs for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Oath of Owner in Cases where Merchandise has been Actually Purchased.

I, _____, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the _____, whereof _____ is master, from _____;

that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, including all costs of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or 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 receive them. And I further solemnly and truly swear (or affirm) 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 the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports 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.

Oath of Manufacturer or Owner in cases where Merchandise has not been actually purchased.

I, _____, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of 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 fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, 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 purports 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 swear (or affirm) 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. 9. If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, cannot be ascertained to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, it

shall then be lawful to appraise the same by ascertaining the cost or value of the materials composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and in no case shall the value of such goods, wares, and merchandise be appraised at less than the total cost or value thus ascertained.

Sec. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this Act shall go into effect, except as otherwise provided in this Act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this Act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

Sec. 11. Nothing in this Act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this Act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this Act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

Sec. 12. That in respect of all articles mentioned in Schedule E of section six of this Act, this Act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three.

Sec. 13. That the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made; nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offences committed, and all penalties or forfeitures or liabilities incurred 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 offences, or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this Act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

Amend the title so as to read: "An Act to reduce internal revenue taxation, and for other purposes."

Attest: F. E. SHOBER,
Acting Secretary.

