



SUPPLEMENT  
TO  
**The London Gazette**

*Of TUESDAY, the 20th of MARCH.*

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WEDNESDAY, MARCH 21, 1883.

(C. 996.)

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

**T**HE 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That the taxes herein specified imposed by the laws now in force be, and the same are hereby repealed, as hereinafter provided, namely: on capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable;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