

**CHAP. 1244.**—AN ACT to reduce the revenue and equalize duties on imports, and for other purposes.

October 1, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, 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 and paragraphs, respectively prescribed, namely :

Tariff of 1890.  
R. S. sec. 2504, p. 460.  
Vol. 22., p. 491.

Duties on imports.

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

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

**ACIDS.**—

1. Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, one and one-half cents per pound; exceeding the specific gravity of one and forty-seven one thousandths, four cents per pound.
2. Boracic acid, five cents per pound.
3. Chromic acid, six cents per pound.
4. Citric acid, ten cents per pound.
5. Sulphuric acid or oil of vitriol, not otherwise specially provided for, one-fourth of one cent per pound.
6. Tannic acid or tannin, seventy-five cents per pound.
7. Tartaric acid, ten cents per pound.
8. Alcoholic perfumery, including cologne-water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; alcoholic compounds not specially provided for in this act, two dollars per gallon and twenty-five per centum ad valorem.
9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound.

Ammonia.

10. **AMMONIA.**—Carbonate of, one and three-fourths cents per pound; muriate of, or sal-ammoniac, three-fourths of one cent per pound; sulphate of, one-half of one cent per pound.
11. Blacking of all kinds, twenty-five per centum ad valorem.
12. Blue vitriol, or sulphate of copper, two cents per pound.
13. Bone-char, suitable for use in decolorizing sugars, twenty-five per centum ad valorem.
14. Borax, crude, or borate of soda, or borate of lime, three cents per pound; refined borax, five cents per pound.
15. Camphor, refined, four cents per pound.
16. Chalk, prepared, precipitated, French, and red, one cent per pound; all other chalk preparations not specially provided for in this act, twenty per centum ad valorem.
17. Chloroform, twenty-five cents per pound.

**COAL-TAR PREPARATIONS.**—

Coal-tar prepara-  
tions.

18. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this act, thirty-five per centum ad valorem.
19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem.
20. Cobalt, oxide of, thirty cents per pound.
21. 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; if in finished or partly-finished articles, sixty cents per pound and twenty-five per centum ad valorem.
22. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.
23. Copperas or sulphate of iron, three-tenths of one cent per pound.

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

24. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers 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 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 provided for in this act, ten per centum ad valorem.

25. Ethers sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars and fifty cents per pound; ethers of all kinds not specially provided for in this act, one dollar per pound.

26. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this act, seven-eighths of one cent per pound; extracts of hemlock bark one-half of one cent per pound.

27. Gelatine, glue, and isinglass or fish-glue, valued at not above seven cents per pound, one and one-half cents per pound; valued at above seven cents per pound and not above thirty cents per pound, twenty-five per centum ad valorem; valued at above thirty cents per pound, thirty per centum ad valorem.

28. Glycerine, crude, not purified, one and three-fourths cents per pound. Refined, four and one-half cents per pound.

29. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmized, ten cents per pound.

30. Ink and ink-powders, printers' ink, and all other ink not specially provided for in this act, thirty per centum ad valorem.

31. Iodine, resublimed, thirty cents per pound.

32. Iodoform, one dollar and fifty cents per pound.

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

34. Magnesia, carbonate of, medicinal, four cents per pound; calcined, eight cents per pound; sulphate of, or Epsom salts, three-tenths of one cent per pound.

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

OILS.—

36. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, containing fifty per centum or more of castor oil, eighty cents per gallon; containing less than fifty per centum of castor oil, forty cents per gallon; all other, thirty per centum ad valorem.

37. Castor oil, eighty cents per gallon.

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

39. Cotton-seed oil, ten cents per gallon of seven and one-half pounds weight.

40. Croton oil, thirty cents per pound.

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

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

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

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

45. Peppermint oil, eighty cents per pound.

46. Seal, herring, whale, and other fish oil not specially provided for in this act, eight cents per gallon.

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

48. Opium containing less than nine per centum of morphia, and

Oils.

opium prepared for smoking, twelve dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded-warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

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

PAINTS, COLORS, AND VARNISHES.—

Paints, colors, and  
varnishes.

49. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and twelve cents per ton; manufactured, six dollars and seventy-two cents per ton.
50. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; in pulp or mixed with water six cents per pound on the material contained therein when dry.
51. Blanc-fixe, or satin white, or artificial sulphate of barytes, three-fourths of one cent per pound.
52. Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.
53. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil, four and one-half cents per pound; in pulp or mixed with water, four and one-half cents per pound on the material contained therein when dry.
54. Ocher and ochery earths, sienna and sienna earths, umber and umber earths not specially provided for in this act, dry, one-fourth of one cent per pound; ground in oil, one and one-half cents per pound.
55. Ultramarine blue, four and one-half cents per pound.
56. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
57. Vermilion red, and colors containing quicksilver, dry or ground in oil or water, twelve cents per pound.
58. Wash blue, containing ultramarine, three cents per pound.
59. Whiting and Paris white, dry, one-half of one cent per pound; ground in oil, or putty, one cent per pound.
60. Zinc, oxide of, and white paint containing zinc, but not containing lead; dry, one and one-fourth cents per pound; ground in oil, one and three-fourth cents per pound.
61. All other paints and colors, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially provided for in this act, and artists' colors of all kinds, in tubes or otherwise, twenty-five per centum ad valorem; all paints and colors, mixed or ground with water or solutions other than oil, and commercially known as artists' water color paints, thirty per centum ad valorem.

LEAD PRODUCTS.—

Lead products.

62. Acetate of lead, white, five and one-half cents per pound; brown, three and one-half cents per pound.
63. Litharge, three cents per pound.
64. Nitrate of lead, three cents per pound.
65. Orange mineral, three and one-half cents per pound.
66. Red lead, three cents per pound.
67. White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil, three cents per pound.
68. Phosphorus, twenty cents per pound.

POTASH.—

Potash.

69. Bichromate and chromate of, three cents per pound.
70. Caustic or hydrate of, refined in sticks or rolls, one cent per pound.

**SCHEDULE A.**  
Chemicals, oils, and  
paints—continued.

71. Hydriodate, iodide, and iodate of, fifty cents per pound.
72. Nitrate of, or saltpeter, refined, one cent per pound.
73. Prussiate of, red, ten cents per pound ; yellow, five cents per pound.

Preparations.

**PREPARATIONS.—**

74. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this act, fifty cents per pound.
75. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for in this act, twenty-five per centum ad valorem ; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
76. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this act, twenty-five per centum ad valorem.
77. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for in this act, fifty per centum ad valorem.
78. Santonine, and all salts thereof containing eighty per centum or over of santonine, two dollars and fifty cents per pound.
79. Soap : Castile-soap, one and one-fourth cents per pound ; fancy, perfumed, and all descriptions of toilet-soap, fifteen cents per pound ; all other soaps, not specially provided for in this act, twenty per centum ad valorem.

Soda.

**SODA.—**

80. Bicarbonate of soda or supercarbonate of soda or saleratus, one cent per pound.
81. Hydrate of, or caustic soda, one cent per pound.
82. Bichromate and chromate of, three cents per pound.
83. Sal-soda, or soda-crystals, and soda-ash, one fourth of one cent per pound.
84. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
85. Sulphate of soda, or salt-cake or niter-cake, one dollar and twenty-five cents per ton.
86. Sponges, twenty per centum ad valorem.
87. Strychnia, or strychnine, and all salts thereof, forty cents per ounce.
88. Sulphur, refined, eight dollars per ton ; sublimed, or flowers of, ten dollars per ton.
89. Sumac, ground, four-tenths of one cent per pound.
90. Tartar, cream of, and patent tartar, six cents per pound.
91. Tartars and lees crystals, partly refined, four cents per pound.
92. Tartrate of soda and potassa, or Rochelle salts, three cents per pound.

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

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

**BRICK AND TILE—**

93. Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton ; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem.
94. Tiles and brick, other than fire-brick, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per

centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic, forty-five per centum ad valorem.

SCHEDULE B.  
Earths, earthen ware, and glassware—continued.

**CEMENT, LIME, AND PLASTER—**

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

Cement, lime, and plaster.

**CLAYS OR EARTHS—**

- 98. Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar and fifty cents per ton; wrought or manufactured, not specially provided for in this act, three dollars per ton; china clay, or kaolin, three dollars per ton.

Clays or earths

**EARTHENWARE AND CHINA—**

- 99. Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner, twenty-five per centum ad valorem.
- 100. China, porcelain, parian, bisque, earthen, stone and crockery ware, including plaques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.
- 101. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for in this act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.
- 102. Gas-retorts, three dollars each.

Earthenware and china.

**GLASS AND GLASSWARE—**

- 103. Green, and colored, molded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this act, one cent per pound. Green, and colored, moulded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross.
- 104. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no

Glass and glassware.

*Provido.*

SCHEDULE B.  
Earths, earthen-  
ware, and glassware—  
continued.  
Minimum.

article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than forty per centum ad valorem.

105. Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded, sixty per centum ad valorem.
106. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, sixty per centum ad valorem.
107. Chemical glassware for use in laboratory, and not otherwise specially provided for in this act, forty-five per centum ad valorem.
108. Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.
109. Heavy blown glass, blown with or without a mold, not cut or decorated, finished or unfinished, sixty per centum ad valorem.
110. Porcelain or opal glassware, sixty per centum ad valorem.
111. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this act.
112. 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; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; all above that, three and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.
113. Cylinder and crown-glass, polished, 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; above that, forty cents per square foot.
114. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, three-fourths of one cent per square foot; 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 and one-half cents 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: *Provided*, That all of the above plate-glass when ground, smoothed or otherwise obscured shall be subject to the same rate of duty as cast polished plate-glass unsilvered.
115. Cast polished plate-glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square,

*Proviso.*

In boxes.

*Proviso.*

Ground, etc.

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.

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

- 116. Cast polished plate-glass, silvered, and looking-glass plates, 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.
- 117. But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.
- 118. Cast polished plate-glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.
- 119. Spectacles and eyeglasses, or spectacles and eyeglass-frames, sixty per centum ad valorem.
- 120. On lenses costing one dollar and fifty cents per gross pairs, or less, sixty per centum ad valorem.
- 121. Spectacle and eyeglass lenses with their edges ground or beveled to fit frames, sixty per centum ad valorem.
- 122. All stained or painted window-glass and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, of whatever material composed, lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act, and fusible enamel, forty-five per centum ad valorem.

**MARBLE AND STONE, AND MANUFACTURES OF—**

Marble and stone, etc.

- 123. Marble of all kinds in block, rough or squared, sixty-five cents per cubic foot.
- 124. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot (but in measurement no slab shall be computed at less than one inch in thickness).
- 125. Manufactures of marble not specially provided for in this act, fifty per centum ad valorem.

**STONE—**

- 126. Burr-stones manufactured or bound up into mill-stones, fifteen per centum ad valorem.
- 127. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, eleven cents per cubic foot.
- 128. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, forty per centum ad valorem.
- 129. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

**SLATE—**

Slate.

- 130. Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for in this act, thirty per centum ad valorem.
- 131. Roofing slates, twenty-five per centum ad valorem.

SCHEDULE C.  
Metals and manu-  
factures of.

SCHEDULE C.—METALS AND MANUFACTURES OF.

Iron and steel.

IRON AND STEEL.

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

Iron ore, etc.

133. 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 copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper shall pay, in addition thereto, one-half of one cent per pound for the copper contained therein: *Provided, also*, That sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, shall be free of duty, except on the copper contained therein, as above provided: *And provided further*, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

*Provisos.*  
More than two per  
cent. of copper.

Over twenty-five per  
centum of sulphur in  
pyrites.

No allowance for  
moisture.

Pig-iron, etc.

134. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, 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 fit only to be remanufactured.

Bar-iron.

135. 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; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, nine-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, one cent per pound.

Round-iron, etc.

136. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this act, one and one-tenth cents 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 be subject to a duty of eight-tenths of one cent per pound; and none of the iron above enumerated in this paragraph 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 not less than twenty-two dollars per ton.

*Provisos.*  
Rating where less  
finished.

Minimum.

Charcoal iron.

Structural iron.

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

Plate-iron, etc.

138. Boiler or other plate iron or steel, except saw-plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and four tenths cents per pound, sixty five hundredths of one cent per pound; valued above one and four tenths cents and not above two cents per pound, eight tenths of one cent per pound; valued above two cents and not above three cents per pound, one and one-tenth cents per pound; valued above three

cents and not above four cents per pound, one and five-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents per pound, forty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

SCHEDULE C.  
Metals and manu-  
factures of-continued.

*Proviso.*  
Thinner than No. 10  
wire gauge.  
Forgings.

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

*Proviso.*  
Minimum.

140. Hoop, or band, or scroll, or other iron or steel, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-tenths cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay two-tenths of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made.

Hoop, etc., iron.

*Proviso.*  
Cotton ties, etc.

141. Railway-bars, made of iron or steel, and railway-bars made in part of steel, T-rails, and punched iron or steel flat rails, six-tenths of one cent per pound.

Railway bars, etc.

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

Sheet-iron, etc.

*Proviso.*  
Not thinner than No.  
10 wire gauge.

143. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay three-fourths of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; and on and after July first, eighteen hundred and ninety-one, all iron or steel sheets, or plates, or taggers iron coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, shall pay two and two-tenths cents per pound: *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of

Galvanized, etc.,  
sheets.

*Provisos.*  
Manufactures of tin,  
etc., after July 1, 1891.

SCHEDULE C.  
Metal and manufac-  
tures of—continued.

Tin-plates, etc., to  
be free after Oct. 1,  
1897, unless domestic  
manufacture estab-  
lished.

Quantity.

Drawbacks not in-  
cluded.

Weight of entire  
material included.

Polished, etc.

Proviso.

Pickled, etc.

Tin plates, etc., until  
July 1, 1891.

Steel ingots, etc.

fifty-five per centum ad valorem: *Provided further*, That on and after October first, eighteen hundred and ninety-seven, tin plates and terne plates lighter in weight than sixty-three pounds per hundred square feet shall be admitted free of duty, unless it shall be made to appear to the satisfaction of the President (who shall thereupon by proclamation make known the fact) that the aggregate quantity of such plates lighter than sixty-three pounds per hundred square feet produced in the United States during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven, has equaled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this act, and prior to said October first, eighteen hundred and ninety-seven: *Provided*, That the amount of such plates manufactured into articles exported, and upon which a drawback shall be paid, shall not be included in ascertaining the amount of such importations: *And provided further*, That the amount or weight of sheet iron or sheet steel manufactured in the United States and applied or wrought in the manufacture of articles or wares tinned or terne-plated in the United States, with weight allowance as sold to manufacturers or others, shall be considered as tin and terne plates produced in the United States within the meaning of this act.

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

145. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound until July first, eighteen hundred and ninety-one.

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

WIRE—

SCHEDULE C.  
Metals and manu-  
factures of—continued.  
Wire.  
Rods.

147. Wire rods : Rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at three and half cents or less per pound, six-tenths of one cent per pound ; and iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at three cents or less per pound, six-tenths of one cent per pound: *Provided*, That all iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, shall be classed and dutiable as wire.

*Proviso.*

Less than No. 6 wire gauge.

148. Wire: Wire made of iron or steel, not smaller than number ten wire gauge, one and one-fourth cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge, one and three-fourths cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-fourth 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 wires or strip steel, commonly known as crinoline wire, corset-wire, and hat-wire, shall pay a duty of five cents per pound: *And provided further*, That flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, twenty-five one thousandths of an inch thick or thinner (ready for use or otherwise), shall pay a duty of fifty per centum ad valorem: *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 used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings, and two cents per pound in addition thereto.

Classification of wire.

*Provisos.*  
Covered.

Flat.

Minimum.

Cloths, etc.

There shall be paid on iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), 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 rate imposed on the wire of which it is made ; on steel wire rope and wire strand, two cents per pound in addition to the rate imposed on the wire of which they or either of them are made: *Provided further*, That all iron or steel wire valued at more than four cents per pound shall pay a duty of not less than forty-five per centum ad valorem, except that card-wire for the manufacture of card clothing shall pay a duty of thirty-five per centum ad valorem.

Additional rates.

Minimum.

Card-wire.

GENERAL PROVISIONS.

General provisions.

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

No allowances for rust.

150. 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

Definition of steel.

**SCHEDULE C.**  
**Metals, and manu-**  
**factures of—continued.**

crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

**Articles of tin, etc.**

151. No article not specially provided for in this act, wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

**Additional rate for**  
**cold rolled bars, etc.**

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

**Manufactures of iron**  
**and steel.**

**MANUFACTURES OF IRON AND STEEL.**

153. Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and eight-tenths cents per pound.

**Proviso.**

**Axles fitted to**  
**wheels.**

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

155. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, two and one-half cents per pound.

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

157. Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel, two and one-half cents per pound.

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

159. Card-clothing, manufactured from tempered steel wire, fifty cents per square foot; all other, twenty-five cents per square foot.

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

161. Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this act, one and two-tenths cents per pound.

162. Castings of malleable iron not specially provided for in this act, one and three-fourths cents per pound.

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

163. Cast hollow-ware, coated, glazed, or tinned, three cents per pound.

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

CUTLERY—

Cutlery.

165. Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers, or parts thereof, wholly or partly manufactured, valued at not more than fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen, fifty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, one dollar per dozen; valued at more than three dollars per dozen, two dollars per dozen; and in addition thereto on all the above, fifty per centum ad valorem. Razors and razor-blades, finished or unfinished, valued at less than four dollars per dozen, one dollar per dozen; valued at four dollars or more per dozen, one dollar and seventy-five cents per dozen; and in addition thereto on all the above razors and razor-blades, thirty per centum ad valorem.

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

167. Table-knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than one dollar per dozen pieces, ten cents per dozen; valued at more than one dollar and not more than two dollars, thirty-five cents per dozen; valued at more than two dollars and not more than three dollars, forty cents per dozen; valued at more than three dollars and not more than eight dollars, one dollar per dozen; valued at more than eight dollars, two dollars per dozen; and in addition upon all the above-named articles, thirty per centum ad valorem. All carving and cooks' knives and forks of all sizes, finished or unfinished, valued at not more than four dollars per dozen pieces, one dollar per dozen; valued at more than four dollars and not more than eight dollars, two dollars per dozen pieces; valued at more than eight dollars and not more than twelve dollars, three dollars per dozen pieces; valued at more than twelve dollars, five dollars per dozen pieces; and in addition upon all the above-named articles, thirty per centum ad valorem.

168. 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 thirty cents per dozen; fourteen inches in length and over, two dollars per dozen.

FIRE-ARMS—

Fire-arms.

169. Muskets and sporting rifles, twenty-five per centum ad valorem.

170. All double-barrelled, sporting, breech loading shot-guns valued at not more than six dollars each, one dollar and fifty cents each; valued at more than six dollars and not more than twelve dollars each, four dollars each; valued at more than twelve dollars each, six dollars each; and in addition thereto

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

on all the above, thirty-five per centum ad valorem. Single-barrel breech-loading shot-guns, one dollar each and thirty-five per centum ad valorem. Revolving pistols valued at not more than one dollar and fifty cents each, forty cents each; valued at more than one dollar and fifty cents, one dollar each; and in addition thereto on all the above pistols, thirty-five per centum ad valorem.

171. Iron or steel sheets, plates, wares, or articles, enameled or glazed with vitreous glasses, forty-five per centum ad valorem.

172. Iron or steel sheets, plates, wares, or articles, enameled or glazed as above with more than one color, or ornamented, fifty per centum ad valorem.

Nails, spikes, tacks,  
and needles.

NAILS, SPIKES, TACKS, AND NEEDLES.

173. Cut nails and cut spikes of iron or steel, one cent per pound.

174. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this act, four cents per pound.

175. Wire nails made of wrought iron or steel, two inches long and longer, not lighter than number twelve wire gauge, two cents per pound; from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge, two and one-half cents per pound; shorter than one inch and lighter than number sixteen wire gauge, four cents per pound.

176. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one and eight-tenths cents per pound.

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

178. Needles for knitting or sewing machines, crochet-needles and tape-needles and bodkins of metal, thirty-five per centum ad valorem.

179. Needles, knitting, and all others not specially provided for in this act, twenty-five per centum ad valorem.

Plates.

PLATES—

180. Steel plates engraved, stereotype plates, electro-type plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

181. Railway fish-plates or splice-bars, made of iron or steel, one cent per pound.

182. Rivets of iron or steel, two and one-half cents per pound.

Saws.

183. SAWS: 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 provided for in this act, forty per centum ad valorem.

184. Screws, commonly called wood-screws, more than two inches in length, five cents per pound; over one inch and not more than two inches in length, seven cents per pound; over one-half inch and not more than one inch in length, ten cents per pound; one-half inch and less in length, fourteen cents per pound.

185. Wheels, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, two and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and three-fourths cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

*Proviso.*

Wheels fitted to  
axles.

MISCELLANEOUS METALS AND MANUFACTURES OF.

SCHEDULE C.  
Metals and manu-  
factures of-continued.  
Miscellaneous met-  
als, etc.

186. Aluminium or aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, fifteen cents per pound.

187. Antimony, as regulus or metal, three-fourths of one cent per pound.

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

189. Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture, one and one-half cents per pound.

190. Bronze powder, twelve cents per pound; bronze or Dutch-metal, or aluminum, in leaf, eight cents per package of one hundred leaves.

COPPER—

Copper.

191. Copper imported in the form of ores, one-half of one cent per pound on each pound of fine copper contained therein.

192. 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 provided for in this act, one cent per pound.

193. Regulus of copper and black or coarse copper, and copper cement, one cent per pound on each pound of fine copper contained therein.

194. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially provided for in this act, one and one-fourth cents per pound.

195. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, thirty-five per centum ad valorem.

GOLD AND SILVER.—

Gold and silver.

196. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act, thirty per centum ad valorem.

197. Gold-leaf, two dollars per package of five hundred leaves.

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

LEAD.—

Lead.

199. Lead ore and lead dross, one and one-half cents per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry.

*Proviso.*  
Silver ore., etc.

200. 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.

201. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, two and one-half cents per pound.

202. Metallic mineral substances in a crude state and metals unwrought, not specially provided for in this act, twenty per centum ad valorem; mica, thirty-five per centum ad valorem.

NICKEL.—

Nickel.

203. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ten cents per pound.

204. Pens, metallic, except gold pens, twelve cents per gross.

205. Pen-holder tips, pen-holders or parts thereof, and gold pens, thirty per centum ad valorem.

**SCHEDULE C.**  
Metals, and manu-  
factures of—continued.

Quicksilver.

206. Pins, metallic, solid-head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, thirty per centum ad valorem.

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

Type-metal.

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

Tin.  
To take effect July  
1, 1893.

209. Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, and pig tin, a duty of four cents per pound: *Provided*, That unless it shall be made to appear to the satisfaction of the President of the United States (who shall make known the fact by proclamation) that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin in any one year prior to July first, eighteen hundred and ninety-five, then all imported cassiterite, bar, block, and pig tin shall after July first, eighteen hundred and ninety-five, be admitted free of duty.

*Proviso.*  
Minimum annual  
domestic production  
prior to July 1, 1895,  
etc.

Otherwise, after  
July 1, 1896, free.

Watches.

**WATCHES.—**

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

211. Watches, parts of watches, watch-cases, watch movements, and watch-glasses, whether separately packed or otherwise, twenty-five per centum ad valorem.

Zinc or spelter.

**ZINC OR SPELTER.—**

212. Zinc in blocks or pigs, one and three-fourths cents per pound.

213. Zinc in sheets, two and one-half cents per pound.

214. Zinc, old and worn out, fit only to be remanufactured, one and one-fourth cents per pound.

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

**SCHEDULE D.**  
Wood, and manu-  
factures of.

**SCHEDULE D.—WOOD AND MANUFACTURES OF.**

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

217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

218. Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per 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 thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

*Proviso.*

Countries imposing  
export duty, existing  
rate to remain.

219. Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

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

221. Pine clapboards, one dollar per one thousand.

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

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

224. Laths, fifteen cents per one thousand pieces.

225. Pickets and palings, ten per centum ad valorem.

226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

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

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

229. Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, ten per centum ad valorem.

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

SCHEDULE D.  
Wood, or manufactures of—continued.

SCHEDULE E.—SUGAR.

231. That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

SCHEDULE E.  
Sugar.

County.  
R. S., sec. 3689, pp.  
724-726.

232. The producer of said sugar to be entitled to said bounty shall have first filed prior to July first of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

Application for license.

Bond.

233. The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and

License to produce sugar.

SCHEDULE E.  
Sugar—continued.  
Time limit.  
Bounty only to li-  
censed producer, etc.

by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

234. No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty herein provided for has already been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

Regulations.

Inspection, etc.

Payment of boun-  
ties.

235. And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than five hundred pounds.

Minimum production.

Penalty for illegally  
applying for, etc.,  
bounty, etc.

236. That any person who shall knowingly refine or aid in the refining of sugar imported into the United States or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

Import duties.

Provisos.

Additional rate from  
countries paying cer-  
tain bounty on expo-  
rtation.

237. All sugars above number sixteen Dutch standard in color shall pay a duty of five-tenths of one cent per pound: *Provided*, That all such sugars above number sixteen Dutch standard in color shall pay one-tenth of one cent per pound in addition to the rate herein provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect: *And provided further*, That all machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar in the United States from beets produced therein shall be admitted duty free until the first day of July, eighteen hundred and ninety-two: *Provided*, That any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since January first, eighteen hundred and ninety, shall be refunded.

Regulations.

Beet-sugar machin-  
ery free until July 1,  
1892.

Refund of duties on  
machinery.

238. Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at twelve cents or less per pound, and on sugars after being refined, when tintured, colored, or in any way adulterated, five cents per pound.

239. All other confectionery, including chocolate confectionery, not specially provided for in this act, fifty per centum ad valorem.

240. Glucose, or grape sugar, three-fourths of one cent per pound.

Provisions to take  
effect April 1, 1891.

241. That the provisions of this act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: *Provided*, That on and after the first day of March, eighteen hundred and ninety-one, and

Proviso.

prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

SCHEDULE E.  
Sugar—continued.  
Refining, etc., in bond.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

SCHEDULE F.  
Tobacco and manufactures of.

242. Leaf tobacco suitable for cigar-wrappers, if not stemmed, two dollars per pound; if stemmed, two dollars and seventy-five cents per pound: *Provided*, That if any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable; if not stemmed, at two dollars per pound; if stemmed, at two dollars and seventy-five cents per pound.

*Proviso.*  
A portion suitable for wrappers, the entire bale, etc., dutiable as.

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

244. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, forty cents per pound.

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

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

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

SCHEDULE G.  
Agricultural products and provisions.

ANIMALS, LIVE—

247. Horses and mules, thirty dollars per head: *Provided*, That horses valued at one hundred and fifty dollars and over shall pay a duty of thirty per centum ad valorem.

248. Cattle, more than one year old, ten dollars per head; one year old or less, two dollars per head.

249. Hogs, one dollar and fifty cents per head.

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

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

Live animals.  
*Proviso.*  
Horses, ad valorem.

BREADSTUFFS AND FARINACEOUS SUBSTANCES—

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

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

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

255. Buckwheat, fifteen cents per bushel of forty-eight pounds.

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

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

258. Macaroni, vermicelli, and all similar preparations, two cents per pound.

259. Oats, fifteen cents per bushel.

260. Oatmeal, one cent per pound.

261. Rice, cleaned, two cents per pound; uncleaned rice, one and one-quarter cents per pound; paddy, three-quarters of one cent per pound; rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound.

Breadstuffs and farinaceous substances.

**SCHEDULE G.**  
**Agricultural products and provisions—**  
 continued.

262. Rye, ten cents per bushel.  
 263. Rye-flour, one-half of one cent per pound.  
 264. Wheat, twenty-five cents per bushel.  
 265. Wheat-flour, twenty-five per centum ad valorem.
- Dairy products.** **DAIRY PRODUCTS—**  
 266. Butter, and substitutes therefor, six cents per pound.  
 267. Cheese, six cents per pound.  
 268. Milk, fresh, five cents per gallon.  
 269. Milk, preserved or condensed, including weight of packages, three cents per pound; sugar of milk, eight cents per pound.
- Farm and field products.** **FARM AND FIELD PRODUCTS—**  
 270. Beans, forty cents per bushel of sixty pounds.  
 271. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, forty per centum ad valorem.  
 272. Broom-corn, eight dollars per ton.  
 273. Cabbages, three cents each.  
 274. Cider, five cents per gallon.  
 275. Eggs, five cents per dozen.  
 276. Eggs, yolk of, twenty-five per centum ad valorem.  
 277. Hay, four dollars per ton.  
 278. Honey, twenty cents per gallon.  
 279. Hops, fifteen cents per pound.  
 280. Onions, forty cents per bushel.  
 281. Pease, green, in bulk or in barrels, sacks, or similar packages, forty cents per bushel of sixty pounds; pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.  
 282. Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for in this act, twenty per centum ad valorem.  
 283. Potatoes, twenty-five cents per bushel of sixty pounds.
- Seeds.** **SEEDS—**  
 284. Castor beans or seeds, fifty cents per bushel of fifty pounds.  
 285. Flaxseed or linseed, poppy seed and other oil seeds, not specially provided for in this act, thirty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.  
 286. Garden-seeds, agricultural seeds, and other seeds, not specially provided for in this act, twenty per centum ad valorem.  
 287. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this act, forty-five per centum ad valorem.  
 288. Vegetables in their natural state, not specially provided for in this act, twenty-five per centum ad valorem.  
 289. Straw, thirty per centum ad valorem.  
 290. Teazles, thirty per centum ad valorem.
- Fish.** **FISH—**  
 291. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and three and one-half inches deep, ten cents per whole box; in half-boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter-boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.  
 292. Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, one cent per pound.  
 293. Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not

specially provided for in this act, three-fourths of one cent per pound.

SCHEDULE G.  
Agricultural products and provisions—continued.

294. Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.

295. Fish in cans or packages made of tin or other material; except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this act, thirty per centum ad valorem.

296. Cans or packages, made of tin or other metal, containing shell fish admitted free of duty, not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages; and when exceeding one quart, shall be subject to an additional duty of four cents per dozen for each additional half quart or fractional part thereof: *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.

Cans, etc.

*Proviso.*

Existing rate till June 30, 1891.

Fruits and nuts.

**FRUITS AND NUTS—**

**Fruits:**

297. Apples, green or ripe, twenty-five cents per bushel.

298. Apples, dried, desiccated, evaporated, or prepared in any manner, and not otherwise provided for in this act, two cents per pound.

299. Grapes, sixty cents per barrel of three cubic feet capacity or fractional part thereof; plums, and prunes, two cents per pound.

300. Figs, two and one-half cents per pound.

301. Oranges, lemons, and limes, in packages of capacity of one and one-fourth cubic feet or less, thirteen cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, twenty-five cents per package; in packages of capacity exceeding two and one-half cubic feet and not exceeding five cubic feet, fifty cents per package; in packages of capacity exceeding five cubic feet, for every additional cubic foot or fractional part thereof, ten cents; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes.

302. Raisins, two and one-half cents per pound.

303. Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits not specially provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

304. Fruits preserved in their own juices, thirty per centum ad valorem.

305. Orange-peel and lemon-peel, preserved or candied, two cents per pound.

**Nuts:**

306. Almonds, not shelled, five cents per pound; clear almonds, shelled, seven and one-half cents per pound.

307. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, six cents per pound.

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

309. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, one and one-half cents per pound.

**MEAT PRODUCTS—**

310. Bacon and hams, five cents per pound.

311. Beef, mutton, and pork, two cents per pound.

312. Meats of all kinds, prepared or preserved, not specially provided for in this act, twenty-five per centum ad valorem.

313. Extract of meat, all not specially provided for in this act, thirty-five cents per pound; fluid extract of meat, fifteen

Meat products.

SCHEDULE G.  
Agricultural products and productions—continued.

cents per pound; and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.

314. Lard, two cents per pound.  
315. Poultry, live, three cents per pound; dressed, five cents per pound.  
316. Tallow, one cent per pound; wool grease, including that known commercially as degrass or brown wool grease, one-half of one cent per pound.

Miscellaneous products.

MISCELLANEOUS PRODUCTS—

317. Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act, two cents per pound.  
318. Chocolate, (other than chocolate confectionery and chocolate commercially known as sweetened chocolate,) two cents per pound.  
319. Cocoa, prepared or manufactured, not specially provided for in this act, two cents per pound.  
320. Cocoa-butter or cocoa-butterine, three and one-half cents per pound.  
321. Dandelion-root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this act, one and one-half cents per pound.

Salt.

SALT.

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

Provisos.  
Drawback.  
Fish.

Meats.

323. Starch, including all preparations, from whatever substance produced, fit for use as starch, two cents per pound.  
324. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.  
325. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.  
326. Spices, ground or powdered, not specially provided for in this act, four cents per pound; cayenne pepper, two and one-half cents per pound, unground; sage, three cents per pound.  
327. 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.

Drawback on tin cans, etc.

328. There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less one per centum of such duty, which shall be retained for the use of the United States.

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

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

SPIRITS.—

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

Determining proof.

*Proviso.*

By distillation, etc.

Minimum rate.

Proportionate in-  
crease.  
Imitations.

WINES:

- 335. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.
- 336. Still wines, including ginger wine or ginger cordial and vermouth, in casks, fifty cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger-cordial, or vermouth imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States:

Wines.

Sparkling.

Still.

*Provisos.*

Forfeiture for ex-  
cessive strength.

**SCHEDULE H.**  
Spirits, wines, or  
other beverages—con-  
tinued.  
No breakage allow-  
ance, etc.

- Duties on jugs, etc.
- Ale, etc.
- Malt extract.
- Cherry juice, etc.
- Ginger-ale, etc.
- Mineral waters, etc.
- And provided further,* That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of three cents for each bottle or jug unless specially provided for in this act.
337. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.
338. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.
339. Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for in this act, containing not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, two dollars and fifty cents per proof gallon.
340. Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, thirteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-six cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.
341. All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this act, in green or colored glass bottles, containing not more than one pint, sixteen cents per dozen bottles. If containing more than one pint and not more than one quart, twenty-five cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

**SCHEDULE I.**  
Cotton manufact-  
ures.  
Thread.

**SCHEDULE I.—COTTON MANUFACTURERS.**

342. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for, 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, eighteen cents per pound; valued at over forty cents per pound and not exceeding fifty cents per pound, twenty-three cents per pound; valued at over fifty cents per pound and not exceeding sixty cents, per pound, twenty-eight 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.

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

Spool-thread.

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

Cloth.

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

*Provido.*

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

*Provido.*

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

*Provido.*

348. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, four and one-half cents per square yard; if bleached, five and one-half cents per square yard; if dyed, colored, stained, painted, or printed, six and three-fourths cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard;

*Provido.*

SCHEDULE I.  
Cotton manufactures—continued.

*Proviso.*

Silk mixtures.

and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem: *Provided further*, That on cotton cloth, bleached, dyed, colored, stained, painted or printed, containing an admixture of silk, and not otherwise provided for, there shall be levied, collected, and paid a duty of ten cents per square yard, and in addition thereto thirty-five per centum ad valorem.

Clothing.

349. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

*Proviso.*

India rubber mixtures.

Plushes, etc.

350. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, ten cents per square yard and twenty per centum ad valorem; on all such goods if bleached, twelve cents per square yard and twenty per centum ad valorem; if dyed, colored, stained, painted, or printed, fourteen cents per square yard and twenty per centum ad valorem; but none of the foregoing articles in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

Chenille curtains, etc.

351. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, sixty per centum ad valorem.

Stockings, etc.

352. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this act, and shirts and drawers composed of cotton, valued at not more than one dollar and fifty cents per dozen, thirty-five per centum ad valorem.

353. Stockings, hose, and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than sixty cents per dozen pairs, twenty cents per dozen pairs, and in addition thereto twenty per centum ad valorem; valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs, fifty cents per dozen pairs, and in addition thereto thirty per centum ad valorem; valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs, seventy-five cents per dozen pairs, and in addition thereto, forty per centum ad valorem; valued at more than four dollars per dozen pairs, one dollar per dozen pairs, and in addition thereto, forty per centum ad valorem; and all shirts and drawers composed of cotton or other vegetable fiber, valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar per dozen, and in addition thereto, thirty-five per centum ad valorem; valued at more than three dollars per dozen, and not more than five dollars per dozen, one dollar and twenty-five cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than five dollars per dozen, and not more than seven dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than seven dollars per dozen, two dollars per dozen, and in addition thereto, forty per centum ad valorem.

354. Cotton cords, braids, boot, shoe, and corset lacings, thirty-cents per pound; cotton gimps, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or non-elastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

SCHEDULE I.  
Cotton manufactures—continued.  
Cords, etc.

*Proviso.*  
Minimum.

355. Cotton damask, in the piece or otherwise, and all manufactures of cotton not specially provided for in this act, forty per centum ad valorem.

Damask, etc.

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

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

356. Flax straw, five dollars per ton.

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

358. Flax, hackled, known as "dressed line," three cents per pound.

359. Tow, of flax or hemp, one half of one cent per pound.

360. Hemp twenty-five dollars per ton; hemp, hackled, known as line of hemp, fifty dollars per ton.

361. Yarn, made of jute, thirty-five per centum ad valorem.

362. Cables, cordage, and twine (except binding twine composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn), one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound.

*Post*, p. 1114.

363. Hemp and jute carpets and carpetings, six cents per square yard.

364. 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), one and five-eighths cents per pound.

Burlaps, etc.

365. Bags for grain made of burlaps, two cents per pound.

366. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts, valued at six cents or less per square yard, one and six-tenths cents per square yard; valued at more than six cents per square yard, one and eight-tenths cents per square yard.

367. Flax gill-netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than twenty, fifteen cents per pound, and thirty-five per centum ad valorem; when made of threads or twines, the yarn of which is finer than number twenty, twenty cents per pound and in addition thereto forty-five per centum ad valorem.

368. Linen hydraulic hose, made in whole or in part of flax, hemp or jute, twenty cents per pound.

369. Oil-cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork-carpets, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, forty per centum ad valorem; valued above twenty-five cents per square yard, fifteen cents per square yard and thirty per centum ad valorem.

Oil-cloth, etc.

370. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

Yarns, etc.

371. All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That until January first, eighteen hundred and ninety-four, such manufactures of flax containing more than one hundred threads

Manufactures.

*Proviso.*  
Rate until Jan. 1, 1894.

**SCHEDULE J.**  
Flax, hemp, and  
jute, and manufact-  
ures of—continued.

Collars and cuffs,  
etc.

to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.

372. Collars and cuffs, composed entirely of cotton, fifteen cents per dozen pieces and thirty-five per centum ad valorem; composed in whole or in part of linen, thirty cents per dozen pieces and forty per centum ad valorem; shirts, and all articles of wearing apparel of every description, not specially provided for in this act, composed wholly or in part of linen, fifty-five per centum ad valorem.

Laces, etc.

373. Laces, edgings, embroideries, insertings, neck ruffings, ruchings, trimmings, tuckings, lace window-curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, ruffings, tuckings, or ruchings, all of the above named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

*Proviso.*

Hand embroidered.

Jute, etc., manufact-  
ures.

374. All manufactures of jute, or other vegetable fiber, except flax, hemp or cotton, or of which jute, or other vegetable fiber, except flax, hemp or cotton, is the component material of chief value, not specially provided for in this act, valued at five cents per pound or less, two cents per pound; valued above five cents per pound, forty per centum ad valorem.

**SCHEDULE K.**  
Wool, and manufact-  
ures of.

**SCHEDULE K. WOOL AND MANUFACTURES OF WOOL.**

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

Classification.

376. Class one, that is to say, Merino, mestiza, metz, or metiz 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.

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

378. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels hair, 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, excepting improved wools hereinafter provided for.

Standard samples.

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

in other custom-houses of the United States when they may be needed.

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

381. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

382. Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.

383. The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, 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, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as now imported are hereby excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified in this act imported as of any specified class, or claimed by the importer to be dutiable as of any specified class shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

*Proviso.*  
Skirted wools, etc.,  
excepted.

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

Rates of duty.

385. On wools of the third class and on camel's hair of the third class the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be thirty-two per centum ad valorem.

386. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed thirteen cents per pound including charges the duty shall be fifty per cent. ad valorem.

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

388. On noils, shoddy, top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes composed wholly or in part of wool, the duty shall be thirty cents per pound.

389. On woolen rags, mungo, and flocks, the duty shall be ten cents per pound.

**SCHEDULE K.**  
Wool, and manufactures of—continued.

390. Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roping, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this act.

**Yarns, etc.**

391. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto, thirty five per centum ad valorem; valued at more than thirty cents and not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

**Cloths, etc.**

392. On woolen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this act, valued at not more than thirty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

**Blankets, hats, etc.**

393. On blankets, hats of wool, and flannels for underwear composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty imposed by this act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

**Dress goods.**

394. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool,

worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding fifteen cents per square yard, seven cents per square yard, and in addition thereto forty per centum ad valorem; valued at above fifteen cents per square yard, eight cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

SCHEDULE K.  
Wool, and manufact-  
ures of—continued.

*Proviso.*  
Extra rate.

395. On women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for in this act, the duty shall be twelve cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

*Proviso.*  
Extra rate.

396. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part not specially provided for in this act, felts not woven, and not specially provided for in this act, and plushes and other pile fabrics, all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

↓  
Clothing.

397. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Cloaks, etc.

398. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem.

Webbings, etc.

399. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

Carpets, etc.

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

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

402. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

**SCHEDULE K.**  
Wool and manufac-  
tures of—continued.

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

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

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

406. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem. Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

407. Carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for in this act, fifty per centum ad valorem.

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

**SCHEDULE L.**  
Silk and silk goods.

**SCHEDULE L.—SILK AND SILK GOODS.**

Partly manufact-  
ured.

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

410. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins or cops or on beams, thirty-five per centum ad valorem.

Velvets, etc.

411. Velvets, plushes, or other pile fabrics, containing, exclusive of selvedges, less than seventy-five per centum in weight of silk, one dollar and fifty cents per pound and fifteen per centum ad valorem; containing, exclusive of selvedges, seventy-five per centum or more in weight of silk, three dollars and fifty cents per pound, and fifteen per centum ad valorem; but in no case shall any of the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Webbings, etc.

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

Laces, etc.

413. Laces and embroideries, handkerchiefs, neck ruffings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel when composed in part of India rubber (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of eight cents per ounce, and in addition thereto sixty per centum ad valorem.

*Proviso.*

Mixed with India  
rubber.

Manufactures.

414. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, shall be classified as manufactures of wool.

*Proviso.*

Wool, etc., mixtures.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

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

PULP AND PAPER.—

- 415. Mechanically ground wood pulp, two dollars and fifty cents per ton dry weight; chemical wood pulp unbleached, six dollars per ton dry weight; bleached, seven dollars per ton dry weight.
- 416. Sheathing paper, ten per centum ad valorem.
- 417. Printing paper unsized, suitable only for books and newspapers, fifteen per centum ad valorem.
- 418. Printing paper sized or glued, suitable only for books and newspapers, twenty per centum ad valorem.
- 419. Papers known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or colored, made up in copying books, reams, or in any other form, eight cents per pound, and in addition thereto fifteen per centum ad valorem; albumenized or sensitized paper, thirty-five per centum ad valorem.
- 420. Papers known commercially as surface-coated papers, and manufactures thereof, card-boards, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty-five per centum ad valorem.

MANUFACTURES OF PAPER.

Manufactures of paper.

- 421. Paper envelopes, twenty-five cents per thousand.
- 422. Paper hangings and paper for screens or fire-boards, writing-paper, drawing-paper, and all other paper not specially provided for in this act, twenty-five per centum ad valorem.
- 423. Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.
- 424. Playing cards, fifty cents per pack.
- 425. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem.

SCHEDULE N.—SUNDRIES.

SCHEDULE N.  
Sundries.

- 426. Bristles, ten cents per pound.
- 427. Brushes, and brooms of all kinds, including feather dusters and hair pencils in quills, forty per centum ad valorem.

BUTTONS AND BUTTON FORMS.—

Buttons and button forms.

- 428. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.
- 429. Buttons commercially known as Agate buttons, twenty-five per centum ad valorem. Pearl and shell buttons, two and one-half cents per line button measure of one-fortieth of one inch per gross, and in addition thereto twenty-five per centum ad valorem.
- 430. Ivory, vegetable ivory, bone or horn buttons, fifty per centum ad valorem.
- 431. Shoe-buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross.

SCHEDULE N.  
Sundries—continued.

432. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

433. Coke, twenty per centum ad valorem.

434. Cork bark, cut into squares or cubes, ten cents per pound; manufactured corks, fifteen cents per pound.

435. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

436. Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, and not specially provided for in this act, thirty-five per centum ad valorem.

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

Explosive substances.

EXPLOSIVE SUBSTANCES.—

438. Fire-crackers of all kinds, eight cents per pound, but no allowance shall be made for tare or damage thereon.

439. Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

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

441. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, ten cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

442. Percussion-caps, forty per centum ad valorem.

443. Feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act, ten per centum ad valorem; when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.

444. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

445. Glass beads, loose, unthreaded or unstrung, ten per centum ad valorem.

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

447. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

448. Hair-cloth, known as "crinoline-cloth," eight cents per square yard.

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

450. Hair, curled, suitable for beds or mattresses, fifteen per centum ad valorem.

451. Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, fifty-five per centum ad valorem.

Jewelry and precious stones.

JEWELRY AND PRECIOUS STONES.—

452. Jewelry: All articles, not elsewhere specially provided for in this act composed of precious metals or imitations thereof,

SCHEDULE N.  
Sundries—continued.

whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," and cameos in frames, fifty per centum ad valorem.

- 453. Pearls, ten per centum ad valorem.
- 454. Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, twenty-five per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

**LEATHER AND MANUFACTURES OF.—**

Leather and manufactures of.

- 455. Bend or belting leather and sole leather, and leather not specially provided for in this act, ten per centum ad valorem.
- 456. Calf-skins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this act, twenty per centum ad valorem; book-binders' calf-skins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; piano forte leather and piano forte action leather, thirty-five per centum ad valorem; japanned calf-skins, thirty per centum ad valorem; boots and shoes, made of leather, twenty-five per centum ad valorem.

457. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.

458. Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, shall pay duty at the rates fixed in connection with the following specified kinds thereof, fourteen inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely: Ladies' and children's schmaschen of said length or under, one dollar and seventy-five cents per dozen; ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen; ladies' and children's kid of said length or under, three dollars and twenty-five cents per dozen; ladies' and children's suedes of said length or under, fifty per centum ad valorem; all other ladies' and children's leather gloves, and all men's leather gloves of said length or under, fifty per centum ad valorem; all leather gloves over fourteen inches in length, fifty per centum ad valorem; and in addition to the above rates there shall be paid on all men's gloves one dollar per dozen; on all lined gloves one dollar per dozen; on all pique or prick seam gloves, fifty cents per dozen; on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs. *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an additional duty of five dollars per dozen pairs: *Provided further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

*Proviso.*  
False invoices.

Minimum rate.

**MISCELLANEOUS MANUFACTURES.—**

Miscellaneous manufactures.

- 459. Manufactures of alabaster, amber, asbestos, bladders, coral, cat-gut or whip-gut or worm-gut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this

SCHEDULE N.  
Sundries—continued.

act, twenty-five per centum ad valorem; osier or willow prepared for basketmakers' use, thirty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

460. Manufactures of bone, chip, grass, horn, India-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, thirty per centum ad valorem.
461. Manufactures of leather, fur, gutta-percha, vulcanized India rubber known as hard rubber, human hair, papier-mache, indurated fiber wares and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this act, thirty-five per centum ad valorem.
462. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, forty per centum ad valorem.
463. Masks, composed of paper or pulp, thirty-five per centum ad valorem.
464. Matting made of cocoa-fiber or rattan, twelve cents per square yard; mats made of cocoa-fiber or rattan, eight cents per square foot.

Paintings and statu-  
ary.

465. Paintings, in oil or water colors, and statuary, not otherwise provided for in this act, fifteen per centum ad valorem; but the term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.

466. Pencils of wood filled with lead or other material, and pencils of lead, fifty cents per gross and thirty per centum ad valorem; slate pencils, four cents per gross.

467. Pencil-leads not in wood, ten per centum ad valorem.

Pipes and smokers'  
articles.

PIPES AND SMOKERS' ARTICLES.—

468. Pipes, pipe-bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this act, including cigarette-books, cigarette book-covers, pouches for smoking or chewing tobacco, and cigarette-paper in all forms, seventy per centum ad valorem; all common tobacco pipes of clay, fifteen cents per gross.
469. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, ten per centum ad valorem.
470. Umbrellas, parasols, and sun-shades, covered with silk, or alpaca, fifty-five per centum ad valorem; if covered with other material, forty-five per centum ad valorem.
471. Umbrellas, parasols, and sunshades, sticks for, if plain, finished or unfinished, thirty-five per centum ad valorem; if carved, fifty per centum ad valorem.
472. Waste, not specially provided for in this act, ten per centum ad valorem.

FREE LIST.

R. S., sec. 2505, p. 482.

Articles exempt  
from duty.

FREE LIST.

SEC. 2. On and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, the following articles when imported shall be exempt from duty:

473. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act.

474. Aconite.

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

476. Agates, unmanufactured.

477. Albumen.

478. Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black.

479. Amber, unmanufactured, or crude gum.

480. Ambergris.

481. Aniline salts,

482. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed: *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

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

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

485. Antimony ore, crude sulphite of.

486. Apatite.

487. Argal, or argol, or crude tartar.

488. Arrow root, raw or unmanufactured.

489. Arsenic and sulphide of, or orpiment.

490. Arseniate of aniline.

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

492. Articles in a crude state used in dyeing or tanning not specially provided for in this act.

493. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manu-

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

Animals for breed-  
ing.

Provisos.

Pedigree.

Certificate.

Articles returned  
from abroad.

Provisos.

Drawbacks.

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.  
Tobacco.

factured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

494. Asbestos, unmanufactured.
495. Ashes, wood and lye of, and beet-root ashes.
496. Asphaltum and bitumen, crude.
497. Asafetida.
498. Balm of Gilead.
499. Barks, cinchona or other from which quinine may be extracted.
500. Baryta, carbonate of, or witherite.
501. Bauxite, or beauxite.
502. Beeswax.
503. Bells, broken, and bell metal broken and fit only to be re-manufactured.
504. Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture.
505. Birds and land and water fowls.
506. Bismuth.
507. Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act.
508. Blood, dried.
509. Bologna sausages.
510. Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.
511. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone-ash, fit only for fertilizing purposes.
512. Books, engravings, photographs, bound or unbound etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.
513. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.
514. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.
515. Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.
516. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.
517. Brazil paste.
518. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.
519. Brazilian pebble, unwrought or unmanufactured.
520. Breccia, in block or slabs.
521. Bromine.
522. Bullion, gold or silver.
523. Burgundy pitch.
524. Cabinets of old coins and medals, and other collections of

antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

- 525. Cadmium.
- 526. Calamine.
- 527. Camphor, crude.
- 528. Castor or castoreum.
- 529. Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords.
- 530. Cerium.
- 531. Chalk, unmanufactured.
- 532. Charcoal.
- 533 Chicory-root, raw, dried, or undried, but unground.
- 534 Civet, crude.
- 535 Clay—Common blue clay in casks suitable for the manufacture of crucibles.
- 536. Coal, anthracite.
- 537. Coal stores of American vessels; but none shall be unloaded.
- 538. Coal-tar, crude.
- 539. Cobalt and cobalt-ore.
- 540 Coccus indicus.
- 541. Cochineal.
- 542. Cocoa, or cacao, crude, and fiber, leaves, and shells of.
- 543. Coffee.
- 544. Coins, gold, silver, and copper.
- 545 Coir, and coir yarn.
- 546. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.
- 547. Coral, marine, uncut, and unmanufactured.
- 548. Cork-wood, or cork-bark, unmanufactured.
- 549. Cotton, and cotton-waste or flocks.
- 550. Cryolite, or kryolith.
- 551. Cudbear.
- 552. Curling-stones, or quoits, and curling-stone handles.
- 553. Curry, and curry-powder.
- 554. Cutch.
- 555. Cuttle-fish bone.
- 556. Dandelion roots, raw, dried, or undried, but unground.
- 557. Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches.
- 558. Divi-divi.
- 559. Dragon's blood.
- 560. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; 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 provided for in this act.
- 561. Eggs of birds, fish, and insects.
- 562. Emery ore.
- 563. Ergot.
- 564. Fans, common palm-leaf and palm-leaf unmanufactured.
- 565. Farina.
- 566. Fashion-plates, engraved on steel or copper or on wood, colored or plain.
- 567. Feathers and downs for beds.
- 568. Feldspar.

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

- 569. Felt, adhesive, for sheathing vessels.
- 570. Fibrin, in all forms.
- 571. Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices owned by citizens of the United States.
- 572. Fish for bait.
- 573. Fish skins.
- 574. Flint, flints, and ground flint stones.
- 575. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.
- 576. Fossils.
- 577. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

Fruits and nuts.

FRUITS AND NUTS—

- 578. Currants, Zante or other.
- 579. Dates.
- 580. Fruits, green, ripe, or dried, not specially provided for in this act.
- 581. Tamarinds.
- 582. Cocoa nuts.
- 583. Brazil nuts.
- 584. Cream nuts.
- 585. Palm nuts.
- 586. Palm-nut kernels.
- 587. Furs, undressed.
- 588. Fur-skins of all kinds not dressed in any manner.
- 589. Gambier.
- 590. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

Glass disks, etc.

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

Proviso.

Grasses and fibers.

GRASSES AND FIBERS—

- 592. Istle or Tampico fiber.
  - 593. Jute.
  - 594. Jute butts.
  - 595. Manilla.
  - 596. Sisal-grass.
  - 597. Sunn.
- And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.
- 598. Gold beaters' molds and gold beaters' skins.
  - 599. Grease, and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for in this act.
  - 600. Guano, manures, and all substances expressly used for manure.
  - 601. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.
  - 602. Guts, salted.
  - 603. Gutta percha, crude.
  - 604. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this act; and human hair, raw, uncleaned, and not drawn.
  - 605. Hides, raw or uncured, whether dry, salted, or pickled, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins with the wool on.

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

- 606. Hide-cuttings, raw, with or without hair, and all other glue-stock.
- 607. Hide rope.
- 608. Hones and whetstones.
- 609. Hoofs, unmanufactured.
- 610. Hop roots for cultivation.
- 611. Horns and parts of, unmanufactured, including horn strips and tips.
- 612. Ice.
- 613. India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.
- 614. Indigo.
- 615. Iodine, crude.
- 616. Ipecac.
- 617. Iridium.
- 618. Ivory and vegetable ivory, not sawed, cut or otherwise manufactured.
- 619. Jalap.
- 620. Jet, unmanufactured.
- 621. Joss-stick, or Joss-light.
- 622. Junk, old.
- 623. Kelp.
- 624. Kieserite.
- 625. Kyanite, or cyanite, and kainite.
- 626. Lac-dye, crude, seed, button, stick, and shell.
- 627. Lac spirits.
- 628. Lactarine.
- 629. Lava, unmanufactured.
- 630. Leeches.
- 631. Lemon juice, lime juice, and sour-orange juice.
- 632. Licorice-root, unground.
- 633. Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
- 634. Lime, citrate of.
- 635. Lime, chloride of, or bleaching-powder.
- 636. Lithographic stones not engraved.
- 637. Litmus, prepared or not prepared.
- 638. Loadstones.
- 639. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
- 640. Magnesite, or native mineral carbonate of magnesia.
- 641. Magnesium.
- 642. Magnets.
- 643. Manganese, oxide and ore of.
- 644. Manna.
- 645. Manuscripts.
- 646. Marrow, crude.
- 647. Marsh mallows.
- 648. Medals of gold, silver, or copper, such as trophies or prizes.
- 649. Meerschaum, crude or unmanufactured.
- 650. Mineral waters, all not artificial.
- 651. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.
- 652. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.
- 653. Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

**FREE LIST.**  
Articles exempt  
from duty—contin-  
ued.

654. Musk, crude, in natural pods.

655. Myrobolan.

656. Needles, hand-sewing, and darning.

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

658. Nux vomica..

659. Oakum.

660. Oil cake.

**Oils.**

661. OILS: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for in this act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

662. Olives, green or prepared.

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

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

665. Orchil, or orchil liquid.

666. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes.

667. Ores, of gold, silver, and nickel, and nickel matte: *Provided,*

*Proviso.*

Copper, in nickel  
ores.

That ores of nickel, and nickel matte, containing more than two per centum of copper, shall pay a duty of one-half of one cent per pound on the copper contained therein.

668. Osmium.

669. Palladium.

670. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

671. Paraffine.

672. Parchment and vellum.

673. Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

**Indian peltries, etc.**

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

*Proviso.*

Unusual packages.

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

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

677. 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 for encouragement of the fine arts, and not intended for sale.

678. Phosphates, crude or native.

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

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

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

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

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

683. Plumbago.

684. Polishing-stones.

685. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, not including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.

686. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.

687. Pulu.

688. Pumice.

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

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

691. Rags, not otherwise specially provided for in this act.

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

693. Rennets, raw or prepared.

694. Saffron and safflower, and extract of, and saffron cake.

695. Sago, crude, and sago flour.

696. Salacine.

697. Sauer-kROUT.

698. Sausage skins.

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

700. Selep, or saloup.

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

702. Shotgun barrels, forged, rough bored.

703. Shrimps, and other shell fish.

704. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

705. Silk cocoons and silk-waste.

706. Silk worm's eggs.

707. Skeletons and other preparations of anatomy.

708. Snails.

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

FREE LIST.  
Articles exempt  
from duty—contin-  
ued.

Spices.

710. Sodium.  
711. Spatterre, suitable for making or ornamenting hats.  
712. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

SPICES—

713. Cassia, cassia vera, and cassia buds, unground.  
714. Cinnamon, and chips of, unground.  
715. Cloves and clove stems, unground.  
716. Ginger-root, unground and not preserved or candied.  
717. Mace.  
718. Nutmegs.  
719. Pepper, black or white, unground.  
720. Pimento, unground.  
721. Spunk.  
722. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.  
723. Stone and sand: Burr-stone in blocks, rough or manufactured, and not bound up into mill-stones; cliff-stone, unmanufactured, pumice-stone, rotten-stone, and sand, crude or manufactured.  
724. Storax, or styrax.  
725. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.  
726. Sugars, all not above number sixteen Dutch standard in color, all tank bottoms, all sugar drainings and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses.  
727. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) and sulphur not otherwise provided for.  
728. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.  
729. Sweepings of silver and gold.  
730. Tapioca, cassava or cassady.  
731. Tar and pitch of wood, and pitch of coal-tar.  
732. Tea and tea-plants.  
733. Teeth, natural, or unmanufactured.  
734. Terra alba.  
735. Terra japonica.  
736. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until July the first, eighteen hundred and ninety-three, and thereafter as otherwise provided for in this act.  
737. Tinsel wire, lame, or lahn.  
738. Tobacco stems.  
739. Tonquin, tonqua, or tonka beans.  
740. Tripoli.  
741. Turmeric.  
742. Turpentine, Venice.  
743. Turpentine, spirits of.  
744. Turtles.  
745. Types, old, and fit only to be remanufactured.  
746. Uranium, oxide and salts of.  
747. Vaccine virus.  
748. Valonia.  
749. Verdigris, or subacetate of copper.  
750. Wafers, unmedicated.  
751. Wax, vegetable or mineral.

Tin, until July 1,  
1893.

752. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided, however,* That all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

**FREE LIST.**  
Articles exempt from duty—continued.  
Wearing apparel, etc.

**Proviso.**  
Articles taken abroad and returned.

753. Whalebone, unmanufactured.

754. **WOOD.**—Logs, and round unmanufactured timber not specially enumerated or provided for in this act.

Wood.

755. Fire wood, handle-bolts, heading-bolts, stove-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship timber, and ship-planking, not specially provided for in this act.

756. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet-woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar-root or briar-wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

757. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Works of art, etc.

758. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided,* That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

Bonded period.

**Proviso.**  
Extension of period.

759. 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

**FREE LIST.**  
Articles exempt  
from duty—contn-  
ued.

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

760. Yams.

761. Zaffer.

**RECIPROCAL TRADE  
PROVISIONS.**

Operative date.

President to suspend  
free entry of certain  
articles from countries  
imposing duties, etc.,  
on certain American  
agricultural, etc.,  
products.

SEC. 3. That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

Period of suspension.

Rates of duty during  
suspension.

**Sugars.**

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

**Coffee.**

On coffee, three cents per pound.

**Tea.**

On tea, ten cents per pound.

**Hides.**

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

SEC. 4. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this act, a duty of twenty per centum ad valorem.

DUTY ON UNENUMERATED ARTICLES.  
Raw.

Manufactured.

SEC. 5. That each and every imported article, not enumerated in this act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

Unenumerated article to pay duty charged on similar article.

If resembling two or more, to pay highest rate.

Ascertainment of values of component materials.

SEC. 6. That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

Articles usually marked, etc., not admitted unless marked with country of origin.

SEC. 7. That on and after March first, eighteen hundred and ninety-one, no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-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.

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

Registry of trade-marks, etc.

SEC. 8. That all lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, 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,*

Materials for ship-building may be imported in bond, free.

Coastwise trade.

*Proviso.*

Vessels built for foreign account, etc., not allowed in coastwise trade.

Articles for repairing American vessels in foreign trade, free.

Manufacture of preparations, etc., of domestic spirits for export, without stamps, etc.

Regulations.

Proviso.

Bond.

Removing goods.

Articles and materials used in warehouse.

Use of imported materials in bond.

Supervision, etc.

Obscene books, articles to prevent conception, etc., not admitted.

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

SEC. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded-warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded-warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded-warehouse in which the same may be, under such regulation as the Secretary of the Treasury may prescribe, into any bonded-warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on ship-board, or from the bonded-warehouse in which the same may be, into the bonded-warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded-warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

SEC. 11. 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 such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Forfeiture, etc.

*Proviso.*

Drugs in bulk excepted.

Penalty for officers, etc., aiding violation, etc.

SEC. 12. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

SEC. 13. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Seizure, etc., proceedings.

SEC. 14. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Machinery imported for repair, under bond, free.

Regulations.

SEC. 15. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being 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.

Free entry of lumber, etc., from Saint John's River, Me.

SEC. 16. That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citi-

Free entry of lumber, etc., from Saint Croix River, Me. —

zens; and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, 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.

Discriminating duty on goods in foreign vessels.

SEC. 17. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Exceptions under treaties, etc.

Importation of goods, etc., forbidden, except in American vessels or those of country of origin, etc.

SEC. 18. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Penalty.

Exception.

SEC. 19. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Importing neat cattle, etc., forbidden.

Proviso.  
Suspension of prohibition when not diseased, etc.

SEC. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign Countries as he shall judge necessary.

Regulations, etc.

Penalty for violation.

SEC. 21. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the Court.

Duty on reimported domestic articles subject to internal tax.

SEC. 22. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Free entry of merchandise from abandoned sunken vessels after two years.

SEC. 23. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor,

bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, 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. 24. That the works of manufactures engaged in smelting or refining metals in the United States may be designated as bonded-warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded-warehouse in which the same may be into the bonded-warehouse in which such smelting and refining may be carried on, for the purpose of being smelted and refined without payment of duties thereon, and may there be smelted and refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded-warehouse, or upon entry for, and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Smelting works may be made bonded warehouses.

*Provisos.*

Bond.

Entry of crude metals for smelting, etc., in bond.

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

Supervision.

Drawback.

*Provisos.*  
Articles partly of domestic materials.

Drawbacks under existing law.

Identification of imported articles.

SEC. 25. That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

## INTERNAL REVENUE.

## INTERNAL REVENUE.

Special taxes of tobacco dealers, etc., repealed.

Registry required.

Penalty for failure.

Restrictions on growers of tobacco repealed.

Proviso.

Statement of sales, etc.

Penalty for false statements.

Peddlers of tobacco.

R. S., sec. 3381, p. 662, amended.

Statement to be made.

Bond.

Peddlers' certificates. R. S., sec. 3383, p. 632, and vol. 20, p. 342, amended.

Certificates.

SEC. 26. That on and after the first day of May, eighteen hundred and ninety-one, all special taxes imposed by the laws now in force upon dealers in leaf tobacco, retail dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco are hereby repealed. Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and peddler shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of fifty dollars.

SEC. 27. That all provisions of the statutes imposing restrictions of any kind whatsoever upon farmers and growers of tobacco in regard to the sale of their leaf tobacco, and the keeping of books, and the registration and report of their sales of leaf tobacco, or imposing any tax on account of such sales, are hereby repealed: *Provided, however,* That it shall be the duty of every farmer or planter producing and selling leaf-tobacco, on demand of any internal-revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf-tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor, and shall be liable to a penalty not exceeding five hundred dollars.

SEC. 28. That section thirty-three hundred and eighty-one of the Revised Statutes, be, and the same is hereby, amended by striking out all after the said number and substituting therefor the following:

“Every peddler of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city the street and number of the street where he resides, the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also give a bond in the sum of five hundred dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used.”

SEC. 29. That section thirty-three hundred and eighty-three. Revised Statutes, as amended by section fifteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by striking out all of said section and by substituting in lieu thereof the following:

“Every peddler of tobacco shall obtain a certificate from the collector of his collection district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, and the fact of his having filed the required bond; and shall on demand

of any officer of internal revenue produce and exhibit his certificate. And whenever any peddler refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal-revenue laws relating to forfeitures. Any internal-revenue agent may demand production of and inspect the collector's certificate for peddlers, and refusal or failure to produce the same, when so demanded, shall subject the party guilty thereof to a fine of not more than five hundred dollars and to imprisonment for not more than twelve months."

INTERNAL REVENUE—  
continued.  
Penalty for refusing  
to exhibit certificate.

Inspection by agent.

SEC. 30. That on and after the first day of January, eighteen hundred and ninety-one, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

Tobacco and snuff  
tax reduced.

SEC. 31. That section thirty-three hundred and sixty-three of the Revised Statutes, be, and hereby is, amended by striking out all after said number and substituting the following:

Manufactured to-  
bacco,  
R. S., sec. 3363, p. 658,  
amended.

"No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from packages authorized by section thirty-three hundred and sixty-two of the Revised Statutes; and every person who sells or offers for sale any snuff or any kind of manufactured tobacco not so put up in packages and stamped shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Packages.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be and the same hereby is amended to read as follows:

Cigars.  
R. S., sec. 3392, p. 666,  
and vol. 20, p. 347,  
amended.

"All cigars shall be packed in boxes not before used for that purpose, containing respectively twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each: *Provided, however,* That manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided,* That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further,* That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall pre-

Boxes.

Provisos.

Sample boxes.

Retail sales.

Cigarettes.

INTERNAL REVENUE—  
continued.

Tobacco manufacto-  
ries.  
R. S., 3357, p. 656, and  
Vol. 21, p. 168, amend-  
ed.

Collector's record of  
manufacturers.

Cigar manufactories.  
R. S., sec. 3389, p. 665,  
and Vol. 20, p. 347,  
amended.

Collector's record of  
manufacturers.

Bond of cigar manu-  
facturers reduced.

R. S., sec. 3387, p. 664,  
and Vol. 21, p. 347,  
amended.

Tax on manufact-  
ured opium.

Manufacture by  
aliens, etc., prohibited.

Regulations of opium  
factories.

Bond.

scribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom.

SEC. 33. That section thirty-three hundred and fifty-seven, of the Revised Statutes, as amended by section two of the act of June ninth, eighteen hundred and eighty, be, and the same is amended, by striking out all after the number and inserting in lieu thereof the following:

“Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns; and he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue.”

SEC. 34. That section thirty-three hundred and eighty-nine of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby amended so as to read as follows:

“Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer an abstract of his inventory and monthly returns; and he shall cause the several manufacturers of cigars in the district to be numbered consecutively, which number shall not thereafter be changed.”

SEC. 35. That section three thousand three hundred and eighty-seven of the Revised Statutes, as amended by section sixteen of the act of March first, one thousand eight hundred and seventy-nine, be, and the same is hereby, amended, by striking from the said section the following words, namely: “five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars,” and inserting in lieu of the words so stricken out the words: “one hundred dollars.”

SEC. 36. That an internal-revenue tax of ten dollars per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes; and no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue

SEC. 37. That every manufacturer of such opium shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of material and products, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue and in a penal sum of not less than five thousand dollars; and the sum of said bond may be increased

from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal Revenue.

INTERNAL REVENUE—  
continued.

SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal-revenue tax thereon.

Stamps.  
On imported opium.

On domestic opium.

SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

Tobacco regulations,  
etc., to apply to opium  
manufacture, etc.

SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited.

Penalty for violation  
of opium provisions.

SEC. 41. That wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and such books shall be open at all times to the inspection of any internal-revenue officer or agent.

Oleomargarine.  
Books, etc., of whole-  
sale dealers.

SEC. 42. That any producer of pure sweet wines, who is also a distiller, authorized to separate from fermented grape-juice, under internal-revenue laws, wine spirits, may use, free of tax, in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products, as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, so much of such wine spirits so separated by him as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein: *Provided*, That the wine spirits so used free of tax shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to fourteen per centum of the volume of such wines after such use: *Provided further*, That such wine containing after such fortification more than twenty-four per centum of alcohol, as defined by section thirty-two hundred and forty-nine of the Revised Statutes, shall be forfeited to the United States: *Provided further*, That such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year. The Commissioner of Internal Revenue, in determining the liability of any distiller of fermented grape-juice to assessment under section thirty-three hundred and nine of the Revised Statutes, is authorized to allow such distiller credit in his computation for the wine spirits used by him in preparing sweet wine under the provisions of this section.

Use of wine spirits  
to fortify pure sweet  
wines for preserva-  
tion, permitted tax  
free.  
Regulations.

*Provisos.*  
Maximum-strength.

Forfeiture, if exces-  
sive strength.  
R. S., sec. 3249, p. 626.

Use limited to  
months named.

Distiller credited for  
spirits so used.

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

SEC. 43. That the wine-spirits mentioned in section fifty-three of this act is the product resulting from the distillation of fermented grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape-juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation, and such sweet wine

Definitions of "wine  
spirits" and "pure  
sweet wine."

INTERNAL REVENUE—  
continued.  
Tests.

shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet-wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water.

Penalty for unlaw-  
fully using wine spir-  
its.

SEC. 44. That any person who shall use wine spirits, as defined by section fifty-four of this act, or other spirits on which the internal-revenue tax has not been paid, otherwise than within the limitations set forth in section fifty-five of this act, and in accordance with the regulations made pursuant to this act, shall be liable to a penalty of double the amount of the tax on the wine spirits or other spirits so unlawfully used. Whenever it is impracticable in any case to ascertain the quantity of wine spirits or other spirits that have been used in violation of this act in mixtures with any wines, all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits in excess of ten per centum shall be held to be unlawfully used: *Provided, however,* That if water has been added to such unlawful mixtures, either before, at the time of, or after such unlawful use of wine spirits or other spirits, all the alcohol contained therein shall be considered to have been unlawfully used. In reference to alcoholic strength of wines and mixtures of wines with spirits in this act the measurement is intended to be according to volume and not according to weight.

*Proviso.*  
Addition of water.

Measure of alcoholic  
strength.

Withdrawal of wine  
spirits from ware-  
house for fortifying  
pure sweet wines, free  
of tax.  
Regulations, etc.

SEC. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this act may withdraw wine spirits from any special bonded warehouse free of tax, in original packages, in any quantity not less than eighty wine-gallons, and may use so much of the same as may be required by him, under such regulations, and after the filing of such notices and bonds, and the keeping of such records, and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions as to uses, amount to be used, and period for using the same set forth in section fifty-three of this act; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized, whenever he shall deem it to be necessary for the prevention of violations of this law, to prescribe that wine-spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying-house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by his regulation shall be stored. The use of wine-spirits free of tax for the fortification of sweet wines under this act shall be begun and completed at the vineyard of the wine-grower where the grapes are crushed and the grape juice is expressed and fermented, such use to be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for

Use of wine-spirits  
limited to vineyard  
where wines are  
made.

final accounting for the use of such wine-spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

INTERNAL REVENUE—  
continued.

SEC. 46. That wine-spirits may be withdrawn from special bonded warehouses at the instance of any person desiring to use the same to fortify any wines, in accordance with commercial demands of foreign markets, when such wines are intended for exportation, without the payment of tax on the amount of wine spirits used in such fortification, under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security to prevent the use of such wine-spirits free of tax otherwise than in the fortification of wine intended for exportation, and for the due exportation of the wine so fortified, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and all of the provisions of law governing the exportation of distilled spirits free of tax, so far as applicable, shall apply to the withdrawal and use of wine-spirits and the exportation of the same in accordance with this section; and the Commissioner of Internal Revenue is authorized, subject to approval by the Secretary of the Treasury, to prescribe that wine-spirits intended for the fortification of wines under this section shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Whenever such wine-spirits are withdrawn as provided herein for the fortification of wines intended for exportation by sea they shall be introduced into such wines only after removal from storage and arrival alongside of the vessel which is to transport the same; and whenever transportation of such wines is to be effected by land carriage the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as to sealing packages and vehicles containing the same, and as to the supervision of transportation from the point of departure, which point shall be determined as the place where such wine-spirits may be introduced into such wines to the point of destination as may be necessary to insure the due exportation of such fortified wines.

Withdrawal of wine-spirits for fortifying wines for exportation.

Regulations, etc.

Supervision.

Place of fortifying wines, etc.

SEC. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal-revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

Re-importation of domestic wines exported.

SEC. 48. That any person using wine spirits or other spirits which have not been tax-paid in fortifying wine otherwise than as provided for in this act, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished for each offense by a fine of not more than two thousand dollars, and for every offense other than the first also by imprisonment for not more than one year.

Penalty for illegally using wine-spirits, not tax-paid.

SEC. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorized grape-brandy distiller; and for the purpose of such recovery wines so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape-juice and that obtained from the added distilled spirits.

Recovery of wine-spirits from fortified wines.

Goods not entered, etc., at operative date, subject to duties herein.

SEC. 50. That on and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day:

*Provisos.*  
Goods in bonded warehouse prior to October 1, 1890.

*Provided,* That any imported merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the first day of October, eighteen hundred and ninety, may be withdrawn for consumption at any time prior to February first, eighteen hundred and ninety-one, upon the payment of duties at the rates in force prior to the passage of this act: *Provided further,* That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

Weight to be calculated at time of withdrawal.

Manufactures of convict labor not entitled to entry.

SEC. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

Value of foreign coin.

SEC. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July and October in each year.

Proclamation, quarterly.

Special taxes to date from July 1, 1891.

SEC. 53. That all special taxes shall become due on the first day of July, eighteen hundred and ninety-one, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced to the first day of July following. Special tax stamps may be issued for the months of May and June, eighteen hundred and ninety-one, upon payment of the amount of tax reckoned proportionately under the laws now in force, and such stamps which have been or may be issued for the period ending April thirtieth, eighteen hundred and ninety, may, upon payment of one-sixth of the amount required to be paid for such stamps for one year, be extended until July first, eighteen hundred and ninety-one, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And it shall be the duty of special tax payers to render their returns to the deputy collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, not later than the last day of the month, except in cases of sickness or absence, as provided for in section three thousand one hundred and seventy-six of the Revised Statutes.

Parts of year.

Stamps.

Returns.

Withdrawal from bonded warehouse. *Ante*, p. 140.

SEC. 54. That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

Bonded articles withdrawn for consumption to pay rate due at withdrawal.

"SEC. 20. That any merchandise deposited in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of

such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

SEC. 55. That all laws and parts of laws inconsistent with this act are hereby repealed: *Provided, however*, 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 modification had not been made.

Any offenses 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 offenses, or for the recovery of penalties or forfeitures, embraced in, or modified, changed, or repealed by this act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Approved October 1st 1890.

*Proviso.*  
Perishables and explosives.

Repeal.

*Proviso.*  
Existing rights, liabilities, etc., not affected.

Offenses, etc.

Limitations, etc.

CHAP. 1245.—An act to authorize the Commissioners of the District of Columbia to annul and cancel the subdivision of part of square one hundred and twelve, known as Cooke Park.

October 1, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Commissioners of the District of Columbia be, and they are hereby, authorized to annul and cancel the subdivision of part of square numbered one hundred and twelve in Georgetown, known as Cooke Park, made by A. M. Bell September twenty-sixth, eighteen hundred and eighty-five, and recorded in the office of the surveyor of said District in book A. R. S., page one hundred and fifty-seven: *Provided*, That all the owners whose property in said subdivision abuts on the avenue shown thereon shall petition therefor.

Approved, October 1, 1890.

District of Columbia.  
Cancellation of Cooke park subdivision authorized.

*Proviso.*  
Petition of property owners.

CHAP. 1246.—An act to provide for the incorporation of trust, loan, mortgage, and certain other corporations within the District of Columbia.

October 1, 1890.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That corporations may be formed within the District of Columbia for the purposes hereinafter mentioned in the following manner:

Any time hereafter any number of natural persons, citizens of the United States, not less than twenty-five, may associate themselves together to form a company for the purpose of carrying on in the District of Columbia any one of the three classes of business herein specified, to wit:

First. A safe deposit, trust, loan, and mortgage business.

Second. A title insurance, loan, and mortgage business.

Third. A security, guaranty, indemnity, loan, and mortgage business: *Provided*, That the capital stock of any of said companies shall not be less than one million of dollars: *Provided further*, That any of said companies may also do a storage business when their capital

District of Columbia.  
Corporations authorized.

Minimum number of corporators.

Safe deposit, etc., business.

Title insurance, etc., business.

Security, etc., business.

*Provisos.*  
Minimum capital.  
Storage business.