TWO SECTIONS-SECTION TWO

# THE TARIFF

SECTION OF THE

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# THE TARIFF

## FULL TEXT—APPROVED SEPTEMBER 21, 1922

### INDEX TO SCHEDULES

TITLE I—DUTIABLE LIST ..... Page 1
Schedule 1—Chemicals, Oils, and Paints ..... 1
Schedule 2—Earths, Earthenware and Glassware ..... 3
Schedule 3—Metals and Manufactures of ..... 5
Schedule 4—Wood and Manufactures of ..... 8
Schedule 5—Sugar, Molasses, and Manufactures of ..... 9
Schedule 6—Tobacco and Manufactures of ..... 9
Schedule 7—Agricultural Products and Provisions ..... 9
Schedule 8—Spirits, Wines, and Other Beverages ..... 10
Schedule 9—Cotton Manufactures ..... 11
Schedule 10—Flax, Hemp and Jute, and Manufactures of ..... 11
Schedule 11—Wool and Manufactures of ..... 12
Schedule 12—Silk and Silk Goods ..... 13
Schedule 13—Papers and Books ..... Page 13
Schedule 14—Sundries ..... 14
TITLE II—FREE LIST ..... 16
Schedule 15 ..... 16
TITLE III—SPECIAL PROVISIONS ..... 19
TITLE IV—ADMINISTRATIVE PROVISIONS ..... 23
Part 1—Definitions ..... 23
Part 2—Report, Entry, and Unlading of Vessels and Vehicles ..... 23
Part 3—Ascertainment, Collection and Recovery of Duties ..... 25
Part 4—Transportation in Bond and Warehousing of Merchandising ..... 29
Part 5—Enforcement Provisions ..... 30
Part 6—Repealing Provisions ..... 32

AN ACT to provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, and for other purposes.

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

TITLE I.

DUTIABLE LIST.

Section 1. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the Islands of Guam and Tutuila) the rates of duty which are prescribed by the schedules and paragraphs of the dutiable list of this title, namely:

Schedule 1—Chemicals, Oils, and Paints.

Paragraph 1. Acids and acid anhydrides: Acetic acid containing by weight not more than 65 per centum of acetic acid, three-fourths of 1 cent per pound; containing by weight more than 65 per centum, 2 cents per pound; acetic anhydride, 5 cents per pound; boric acid, 1½ cents per pound; chloroacetic acid, 5 cents per pound; citric acid, 17 cents per pound; lactic acid, containing by weight of lactic acid less than 30 per centum, 2 cents per pound; 30 per centum or more and less than 55 per centum, 4 cents per pound; and 55 per centum or more, 9 cents per pound: Provided, That any lactic-acid anhydride present shall be determined as lactic acid and included as such: And provided further, That the duty on lactic acid shall not be less than 25 per centum ad valorem; tannic acid, tannin, and extracts of nutgalls, containing by weight of tannic acid less than 50 per centum, 4 cents per pound; 50 per centum or more and not medicinal, 10 cents per pound; 50 per centum or more and medicinal, 20 cents per pound: tartaric acid, 6 cents per pound; arsenic acid, 3 cents per pound; gallic acid, 8 cents per pound; oleic acid or red oil, 1½ cents per pound; oxalic acid, 4 cents per pound; phosphoric acid, 2 cents per pound; pyrogallic acid, 12 cents per pound; stearic acid, 1½ cents per pound; and all other acids and acid anhydrides not specially provided for, 25 per centum ad valorem.

Par. 2. Acetaldehyde, aldol or acetaldol, aldehyde ammonia, butyraldehyde, crotonaldehyde, paracetaldehyde, ethylene chlorohydrin, ethylene dichloride, ethylene glycol, ethylene oxide, glycol monoacetate, propylene chlorohydrin, propylene bichloride, and propylene glycol, 6 cents per pound and 30 per centum advalorem.

Par. 3. Acetone, acetone oil, and ethyl methyl ketone, 25 per centum ad valorem.

Par. 4. Alcohol: Amyl, butyl, propyl, and fusel oil, 6 cents per pound; methyl or wood (or methanol), 12 cents per gallon; and ethyl for non-beverage purposes only, 15 cents per gallon.

Par. 5. All chemical elements, all chemical salts and compounds, all medicinal preparations, and all combinations and mixtures of any of the foregoing, all the foregoing obtained naturally or artificially and not specially provided for, 25 per centum ad valorem.

Par. 6. Aluminum hydroxide or refined bauxite, ½ of 1 cent per pound; potassium aluminum sulphate or potash alum and ammonium aluminum sulphate or ammonia alum, ¾ of 1 cent per pound; aluminum sulphate, alum cake or aluminous cake, containing not more than 15 per centum of alumina and more iron than the equivalent of 1-10th of 1 per centum of ferric oxide, 3-10ths of 1 cent per pound; contianing more than 15 per centum of alumina or not more iron than the equivalent of 1-10th of 1 per centum of ferric oxide, ¾ of 1 cent per pound; all other aluminum salts and compounds not specially provided for, 25 per centum ad valorem.

Par. 7. Ammonium carbonate and bicarbonate, 1½ cents per pound; ammonium chloride, 1¼ cents per pound; ammonium nitrate, 1 cent per pound; ammonium perchlorate and ammonium phosphate, 1½ cents per pound; ammonium sulphate, ¼ of 1 cent per pound; liquid anhydrous ammonia, 2½ cents per pound.

Par. 8. Antimony: Oxide, 2 cents per pound; tartaric emetic or patassium-antimony tartrate, 6 cents per pound; sulphides and other antimony salts and compounds, not specially provided for, 1 cent per pound and 25 per centum ad valorem.

Par. 9. Argols, tartar, and wine lees, crude or partly refined, containing not more than 90 per centum of potassium bitartrate, 5 per centum ad valorem; containing more than 90 per centum of potassium bitartrate, 5 cents per pound; cream of tartar, Rochelle salts or potassium-sodium tartrate, 5 cents per pound; calcium tartrate, crude, 5 per centum ad valorem.

Par. 10. Balsams: Copaiba, fir or Canada, Peru, tolu, styrax, and all other balsams, all the foregoing which are natural and uncompounded, 10 per centum ad valorem: Provided, That no article containing alcohol shall be classified for duty under this paragraph.

Par. 11. Gums: Amber and amberoid, unmanufactured, not specially provided for, $1 per pound; arabic or senegal, ½ cent per pound.

Par. 12. Barium carbonate, precipitated, 1 cent per pound; barium chloride, 1¼ cents per pound; barium dioxide, 4 cents per pound; barium hydroxide, 1¼ cents per pound; and barium nitrate, 2 cents per pound.

Par. 13. Blackings, powders, liquids, and creams for cleaning or polishing, not specially provided for, 25 per centum ad valorem: Provided, That no preparations containing alcohol shall be classified for duty under this paragraph.

Par. 14. Bleaching powder, or chlorinated lime, 3-10ths of 1 cent per pound.

Par. 15. Caffeine, $1 50 per pound; compounds of caffeine, 25 per centum ad valorem; impure tea, tea waste, tea siftings and sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16 1908, entitled "An Act to amend an Act to prevent the importation of impure and unwholesome tea, approved March 2 1897," and the Act of May 31 1920, entitled "An Act making appropriations for the Department of Agriculture for the fiscal year ending June 30 1921," 1 cent per pound.

Par. 16. Calcium carbide, 1 cent per pound.

Par. 17. Calomel, corrosive sublimate, and other mercurial preparations, 45 per centum ad valorem.

Par. 18. Carbon tetrachloride, 2½ cents per pound chloroform, 6 cents per pound; tetrachloroethane and trichloroethylene, 35 per centum ad valorem.

Par. 19. Casein or Lactarene, 2½ cents per pound.

Par. 20. Chalk or whiting or Paris white; Dry, ground, bolted, or precipitated, 25 per centum ad valorem; ground in oil (putty), ¾ of 1 cent per pound; put up in the form of cubes, blocks, sticks, or disks, or otherwise, including tailors', billiard, red, and manufactures of chalk not specially provided for, 25 per centum ad valorem.

Par. 21. Chemical compounds, mixtures, and salts, of which gold, platinum, rhodium, or silver constitutes the element of chief value, 25 per centum ad valorem.

Par. 22. Chemical, compounds, salts, and mixtures of bismuth, 35 per centum ad valorem.

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Par. 23. Chemicals, drugs, medicinal and similar substances, whether dutiable or free, when imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, including powders put up in medicinal doses, shall be dutiable at not less than 25 per centum ad valorem.

Par. 24. Chemical elements, and chemical and medicinal compounds, preparations, mixtures, and salts, distilled or essential oils, expressed or extracted oils, animal oils and greases, ethers and esters, flavoring and other extracts, and natural or synthetic fruit flavors, fruit esters, oils and essences, all the foregoing and other combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for, if containing 20 per centum of alcohol or less, 20 cents per pound and 25 per centum ad valorem; containing more than 20 per centum and not more than 50 per centum of alcohol, 40 cents per pound and 25 per centum ad valorem, containing more than 50 per centum of alcohol, 80 cents per pound and 25 per centum ad valorem.

Par. 25. Chicle, crude, 10 cents per pound, refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing, 15 cents per pound.

Par. 26. Chloral hydrate, terpin hydrate, thymol, urea, and glycerophosphoric acie, and salts and compounds of glycerophosphoric acid, 35 per centum ad valorem.

Par. 27. Coal-tar products: Acetanilide not suitable for medicinal use, alpha-naphthol, aminobenzoic acid, aminonaphthol, aminophenetole, aminophenol, aminosalicylic acid, aminoanthraquinone, aniline oil, aniline salt, anthrequinone, arsanilic acid, benzaldehyde not suitable for medicinal use, benzal chloride, benzanthrone, benzidine, benzidine sulfate, benzoic acid not suitable for medicinal use, benzoquinone, benzoyl chloride, benzyl chloride, benzylethylaniline, beta-naphthol not suitable for medicinal use, brombobenzene, chlorobenzene, chlorophthalic acid cinnamic acid, cumidine, dehydrothiotoluidine, diaminostilbene, dianisidine, dichlorophathalic acid, dimethylaniline dimethylaminophenol, dimethylphenyl-benzylammonium hydroxide, dimethylphenlyenediamine, dinitrobenzene, dinitrochlorobenzene, dinitronaphthalene, dinitrophenol, dinitrotoluene, dihydroxynaphthalene, diphenylamine, hydroxyphenylarsinic acid, metanilic acid, methylanthraquinone, naphthylamine, naphthylenediamine, nitroaniline, nitroanthraquinone, nitrobenzaldehyde, nitrobenzene, nitronaphthalene, nitrophenol nitrophenylenediamine, nitrosodimethylaniline, nitrotoluene, nitrotoluylendiamine, phenol, phenylenediamine, phenylhydrazine, phenylnaphthylamine, phenylglycine, phenylglycineorthocarboxcylic acid, phthalic acid, phthalic anhydride, phthalimide, quinaldine, juinoline, resorcinol not suitable for medicinal use, salicylic acid and its salts not suitable for medicinal use, sulfanilic acid thiocarbanilide, thiosalicylic acid, tetrachlorophthalic acid, tetra methyldiaminobenzophenone, tetremethyldiamino-diphenylmethane, toluene suffochloride, toluene, sulfonamide, tribtomophenol, toluidine, tolidine, tolylenediamine, xyfidine, anthracene having a purity of 30 per centum or more, carbazole having a purity of 65 per centum or more, metacresol having a purity of 90 per centum or more, naphthalene which after the removal of all water present has a solidifying point of 79 degrees centigrade or above, orthocresol having a purity of 90 per centum or more, paracresol having a purity of 90 per centum or more, all the foregoing products in this paragraph whether obtained, derived, or manufactured from coal tar or other source, all distillates of coal tar, blast-furnace tar, oil-gas tar, and water gas tar, which on being subject to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids equal to or more than 5 per centum of the original distillate or which on being subjected to distillation yield in the portion distilling below 215 degrees centigrade a quantity of tar acids equal to or more than 75 per centum of the original distillate, all similar products by whatever name known, which are obtained, derived, or manufactured in whole or in part from any of the products provided for in this paragraph, or from any of the products provided for in paragraph 1549, all mixture including solutions, consisting in whole or in part of any of the foregoing products provided for in this paragraph, except sheep dip and medicinal soaps; all the foregoing products provided for in this paragraph, not colors, dyes, or stains, color acids, color bases, color lakes, leuco-compounds, indoxyl, indoxyl compounds, ink powders, photographic chemicals, medicinals, synthetic aromatic or odoriferous chemicals, synthetic resinlike products, synthetic tanning materials, or explosives, and not specially provided for in paragraph 28 or 1549, 40 per centum ad valorem based upon the American selling price (as defined in subdivision (f) of Section 402, Title IV.) of any similar competitive article manufactured or produced in the United States and 7 cents per pound, Provided, That for a period of two years beginning on the day following the passage of this Act the ad valorem rate of duty shall be 55 per centum instead of 40 per centum. If there is no similar competitive article manufactured or produced in the United States then the ad valorem rate shall be based upon the United States value as defined in subdivision (d) of Section 402, Title IV. For the purposes of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner: Provided, That no duty imposed under this paragraph shall be increased under the provisions of Section 315.

Par. 28. Coal-tar products: All colors, dyes, or stains, whether soluble or not in water, color acids, color bases, color lakes, leuco-compounds, whether colorless or not, indoxyl and indoxyl compounds; ink powders; photographic chemicals; acetanilide suitable for medicinal use, acetphenetidine, acetylsalicylic acid, antipyrine, benzaldehyde suitable for medicinal use, benzoic acid suitable for medicinal use, beta-napththol suitable for medicinal use, guaicol and its derivatives, phenolphthalein, resorcinol suitable for medicinal use, salicylic acid and its salts suitable for medicinal use, salol, and other medicinals; sodium benzoate; saccharin; artificial musk, benzyl acetate, benzyl benzoate, coumarin, diphenyloxide, methyl anthranilate, methyl salicylate, phenylacetaldehyde, phenylethyl alcohol, and other synthetic odoriferous or aromatic chemicals, including flavors, all of these products not marketable as perfumery, cosmetics, or toilet preparations, and not mixed and not compounded, and not containing alcohol; synthetic phenolic resin and all resinlike products prepared from phenol, cresol, phthalic anhydride, coumarone, indene, or from any other article or material provided for in paragraph (85) 27 or 1549, all of these products whether in a solid, semisolid, or liquid condition; synthetic tanning materials; picric acid, trinitrotoluene, and other explosives except smokeless powders; all of the foregoing products provided for in this paragraph, when obtained, derived, or manufactured in whole or in part from any of the products provided for in paragraph 27 or 1549; natural alizarin and natural indigo, and colors, dyes, stains, color acids, color bases, color lakes, leuco-compounds, indoxyl, and indoxyl compounds, obtained, derived, or manufactured in whole or in part from natural alizarin or natural indigo; natural methyl salicylate of oil of wintergreen or oil of sweet birch; natural coumarin; natural guaiacol and its derivatives; and all mixtures, including solutions, consisting in whole or in part of any of the articles or materials provided for in this paragraph, excepting mixtures of synthetic odoriferous or aromatic chemicals, 45 per centum ad valorem based upon the American selling price (as defined in subdivision f of Section 402, Title IV.) of any similar competitive article manufactured or produced in the United States and 7 cents per pound, Provided That, for a period of two years beginning on the day following the passage of this Act, the ad valorem rate of duty shall be 60 per centum instead of 45 per centum. If there is no similar competitive article manufactured or produced in the United States then the ad valorem rate shall be based upon the United States value, as defined in subdivision (d) of Section 402, Title IV. For the purpose of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner, Provided, That no duty imposed under this paragraph shall be increased under the provisions of Section 315. Provided, That the specific duty of 7 cents per pound herein provided for on colors, dyes, or stains, whether soluble or not in water, color acids, color bases, color lakes, leuco-compounds, indoxyl, and indoxyl compounds, shall be based on standards of strength which shall be established by the Secretary of the Treasury, and that upon all importations of such articles which exceed such standards of strength the specific duty of 7 cents per pound shall be computed on the weight which the article would have if it were diluted to the standard strength, but in no case shall any such articles of whatever strength pay a specific duty of less than 7 cents per pound: Provided further, That beginning six months after the date of passage of this Act, it shall be unlawful to import or bring into the United States any such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound unless the immediate container and the invoice shall bear a plain, conspicuous, and truly descriptive statement of the identity and percentage, exclusive of diluents, of such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound contained therein: Provided further, That on and after the passage of this Act it shall be unlawful to import or bring into the United States any such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound, if the immediate container or the invoice bears any statement, design, or device regarding the article or the ingredients or substances contained therein which is false, fraudulent or misleading in any particular: Provided further, That in the enforcement of the foregoing provisos in this paragraph the Secretary of the Treasury shall adopt a standard of strength for each dye or other article which shall conform as nearly as practicable to the commercial strength in ordinary use in the United States prior to July 1 1914; that if a dye or other article has been introduced into commercial use since said date then the standard of strength for such dye or other article shall conform as nearly as practicable to the commercial strength in ordinary use; that if a dye or other article was or is ordinarily used in more than one commercial strength, then the lowest commercial strength shall be adopted as the standard of strength for such dye or other article: *Provided further*, That any article or product which is within the terms of paragraph 1, 5, 38, 40, 61, 68, 84, or 1585, as well as within the terms of paragraph 27, 28, or 1549, shall be assessed for duty or exempted from duty as the case may be under paragraph 27, 28, or 1549.

Par. 29. Cobalt: Oxide, 20 cents per pound; sulphate and linoleate, 10 cents per pound; and all other cobalt salts and compounds, 30 per centum ad valorem.

Par. 30. Cellulose esters, collodion and other liquid solutions of pyroxylin, of other cellulose esters or ethers, or of cellulose, 35 cents per pound.

Par. 31. Compounds of pyroxylin, of other cellulose esters or ethers, or of cellulose, by whatever name known (except compounds of cellulose known as vulcanized or hard fiber), in blocks, sheets, rods, tubes, or other forms, and not made into finished or partly finished articles, 40 cents per pound; made into finished or partly finished articles, of which any of the foregoing is the component material of chief value, 60 per centum ad valorem: *Provided*, That all such articles (except photographic and moving picture films), whether or not more specifically provided for elsewhere, shall be dutiable under this paragraph.

Par. 32. Compounds of cellulose, known as vulcanized or hard fiber, made wholly or in chief value of cellulose, 35 per centum ad valorem.

Par. 33. Compounds of casein, known as galalith, or by any other name, in blocks, sheets, rods, tubes, or other forms, not made into finished or partly finished articles, 25 cents per pound; made into finished or partly finished articles of which any of the foregoing is the component material of chief value not specially provided for, 40 cents per pound and 25 per centum ad valorem.

Par. 34. Drugs, such as barks, beans, berries, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and all other drugs of vegetable or animal origin; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem: *Provided*, That the term "drug" wherever used in this Act shall include only those substances having therapeutic or medicinal properties and chiefly used for medicinal purposes: *And provided further*, That no article containing alcohol shall be classified for duty under this paragraph.

Par. 35. Aconite, aloes, asafetida, cocculus indicus, ipecac, jalak, manna; marshmallow or althea root, leaves and flowers; mate, and pyrethrum or insect flowers; all the foregoing which are natural and uncompounded, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem; *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

Par. 36. Buchu leaves, 10 cents per pound; coca leaves, 10 cents per pound; gentian, ¼ of 1 cent per pound; licorice root, ½ of 1 cent per pound; sarsaparilla root, 1 cent per pound; belladona, digitalis, henbane, and stramonium, 25 per centum ad valorem.

Par. 37. Ergot, 10 cents per pound.

Par. 38. Ethers and esters: Diethyl sulphate and dimethyl sulphate, 25 per centum ad valorem; ethyl acetate, 3 cents per pound; ethyl chloride, 15 cents per pound; ethyl ether, 4 cents per pound; and ether and esters of all kinds not specifically provided for, 25 per centum ad valorem; Provided, That no article containing more than 10 per centum of alcohol shall be classified for duty under this paragraph.

Par. 39. Extracts, dyeing and tanning: Chestnut, cutch, chlorophyl, divi-divi, fustic, hemlock, logwood, mangrove, myrobalan, oak, Persian berry, quebracho, sumac, saffron, safflower, saffron cake, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, staining, or tanning, not specially provided for, and combinations and mixtures of the foregoing articles in this paragraph,

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15 per centum ad valorem; Provided, That no article containing alcohol shall be classified for duty under this paragraph.

Par. 40. Flavoring extracts and natural or synthetic fruit flavors, fruit esters, oils and essences, all the foregoing not containing alcohol, and not specially provided for, 25 per centum ad valorem.

Par. 41. Formaldehyde solution or formalin, 2 cents per pound; solid formaldehyde or paraformaldehyde, 8 cents per pound; and hexamethylene tetramine, 25 per centum ad valorem.

Par. 42. Edible gelatin ,valued at less than 40 cents per pound, 20 per centum ad valorem and 3½ cents per pound; valued at 40 cents or more per pound, 20 per centum ad valorem and 7 cents per pound; gelatin glue, glue size and fish glue, not specially provided for, valued at less than 40 cents per pound, 20 per centum ad valorem and 1½ cents per pound; valued at 40 cents or more per pound, 20 per centum ad valorem and 7 cents per pound; casein glue, agar agar, isinglass and other fish sounds, cleaned, split, or otherwise prepared, and manufactures, wholly or in chief value of gelatin, glue or glue size, 25 per centum ad valorem.

Par. 43. Glycerine, crude, 1 cent per pound; refined, 2 cents per pound.

Par. 44. Ink and ink powders not specially provided for, 20 per centum ad valorem.

Par. 45. Iodine, resublimed, 20 cents per pound.

Par. 46. Bromine and all bromine compounds not specially provided for, 10 cents per pound.

Par. 47. Lead: Acetate, white, 2½ cents per pound; acetate, brown, gray, or yellow, 2 cents per pound; nitrate, arsenate, and resinate, 3 cents per pound; and all other lead compounds not specially provided for, 30 per centum ad valorem.

Par. 48. Licorice, extracts of, in pastes, rolls, or other forms, 25 per centum ad valorem.

Par. 49. Lime, citrate of, 7 cents per pound.

Par. 50. Magnesium: Carbonate, precipitated, 1½ cents per pound; chloride, anhydrous, 1 cent per pound; chloride, not specially provided for, ⅝ of 1 cent per pound; sulphate or Epsom salts, ½ of 1 cent per pound; oxide or calcined magnesia, medicinal, 3½ cents per pound; oxide or calcined magnesia not suitable for medicinal use, 3½ cents per pound.

Par. 51. Manganese: Borate, resinate, sulphate, and all other manganese compounds and salts, not specially provided for, 25 per centum ad valorem.

Par. 52. Menthol, 50 cents per pound; camphor, crude, natural, 1 cent per pound; camphor, refined or synthetic, 6 cents per pound.

Par. 53. Oils, Animal: Cod, herring, and menhaden, 5 cents per gallon; whale and seal, 6 cents per gallon; sperm, 10 cents per gallon; and all fish oils, not specially provided for, 20 per centum ad valorem; wool grease, including that known commercially as degras or brown wool grease, ½ of 1 cent per pound; wool grease, not crude, including adeps lanae hydrous and anhydrous, 1 cent per pound; all other animal oils, fats, and greases, not specially provided for, 20 per centum ad valorem.

Par. 54. Oils, expressed or extracted: Castor oil, 3 cents per pound; hempseed oil, 1½ cents per pound; linseed or flaxseed oil, raw, boiled or oxidized, 3 3-10 cents per pound; olive ,oil weighing with the immediate container less than 40 pounds, 7½ cents per pound on contents and container; olive oil, not specially provided for, 6½ cents per pound; poppy-seed oil, raw, boiled, or oxidized, 2 cents per pound; rapeseed oil, 6 cents per gallon; all other expressed and extracted oils ,not specially provided for, 20 per centum ad valorem.

Par. 55. Coconut oil, 2 cents per pound; cottonseed oil, 3 cents per pound; peanut oil, 4 cents per pound; and soya-bean oil, 2½ cents per pound.

Par. 56. Alizarin assistant, Turkey red oil, sulphonated castor or other sulphonated animal or vegetable oils, soaps made in whole or in part from castor oil, and all soluble greases; all of the foregoing in whatever form and used in the processes of softening, dyeing, tanning, or finishing, not specially provided for, 35 per centum ad valorem.

Par. 57. Hydrogenated or hardened oils and fats, 4 cents per pound; other oils and fats, the composition and properties of which have been changed by vulcanizing, oxidizing, chlorinating, nitrating, or any other chemical process, and not specially provided for, 20 per centum ad valorem.

Par. 58. Combinations and mixtures of animal, vegetable, or mineral oils or of any of them (except combinations or mixtures containing essential or distilled oils, with or without other substances, and not specially provided for, 25 per centum ad valorem: Provided, That no article containing alcohol shall be classified for duty under this paragraph.

Par. 59. Oils, distilled or essential: Lemon and orange, 25 per centum ad valorem; clove, eucalyptus, peppermint, patchouli, sandalwood, and all other essential and distilled oils not specially provided for, 25 per centum ad valorem; Provided, That no article mixed or compounded or containing alcohol shall be classified for duty under this paragraph.

Par. 60. Opium containing not less than 8.5 per centum of anhydrous morphine, crude or unmanufactured and not adulterated, $3 per pound; powdered, or otherwise advanced beyond the condition of crude or unmanufactured, and containing 15 per centum or less of moisture, $4 per pound; morphine, morphine sulphate, and all opium alkaloids and salts, esters, and other derivatives thereof, $3 per ounce; cocaine, ecgonine, and salts, esters, and other derivatives thereof, $2 60 per ounce; tincture of opium, such as laudanum, and other liquid preparations of opium, not specially provided for, 60 per centum ad valorem; opium containing less than 8.5 per centum of anhydrous morphine, $6 per pound; Provided, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes,' approved February 9 1909, as amended by an Act approved Jan. 17 1914.

Par. 61. Perfume materials: Ambergris, castoreum, civet, and musk grained or in pods, 20 per centum ad valorem; anethol, citral, geraniol, heliotropin, ionone, rhodinol, safrol, terpineol, vanillin, and all natural or synthetic odoriferous or aromatic chemicals, all the foregoing not mixed and not compounded, and not specially provided for, 45 per centum ad valorem; all mixtures or combinations containing essential or distilled oils, or natural or synthetic odoriferous or aromatic substances, 40 cents per pound and 50 per centum ad valorem; Provided, That only materials not marketable as perfumery, cosmetics, or toilet preparations, and not containing more than 10 per centum of alcohol, shall be classified for duty under this paragraph: Provided further, That all of the foregoing materials containing more than 10 per centum of alcohol shall be classified for duty under paragraph 62 as toilet preparations.

Par. 62. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, tooth soaps, pastes, theatrical grease paints, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 75 per centum ad valorem; if not containing alcohol, 75 per centum ad valorem.

Par. 63. Floral or flower waters containing no alcohol, not specially provided for, 20 per centum ad valorem; bay rum or bay water, whether distilled or compounded, 40 cents per pound and 60 per centum ad valorem.

Par. 64. Paris green and London purple, 15 per centum ad valorem.

Par. 65. Phosphorus, 8 cents per pound.

Par. 66. Plasters, healing or curative, of all kinds, and court-plaster, 20 per centum ad valorem.

Par. 67. Paints, colors, and pigments commonly known as artists' paints or colors, whether in tubes, cakes, jars, pans, or other forms, and not assembled in paint sets, kits, or color outfits, 40 per centum ad valorem; paints, colors, and pigments in tubes, cakes, jars, pans, or other forms, when assembled in paint sets, kits, or color outfits, with or without brushes, water pans, outline drawing, stencils, or other articles, 70 per centum ad valorem.

Par. 68. Pigments, colors, stains, and paints, including enamel paints, whether dry, mixed, or ground in or mixed with water, oil, or solutions other than oil, not specially provided for, 25 per centum ad valorem.

Par. 69. Barytes ore, crude or unmanufactured, $4 per ton; ground or otherwise manufactured, $7 50 per ton; precipitated barium sulphate or blanc fixe, 1 cent per pound.

Par. 70. Blue pigments and all blues containing iron ferrocyanide, or iron ferricyanide, in pulp, dry, or ground in or mixed with oil or water, 8 cents per pound; ultramarine blue, dry, in pulp, or ground in or mixed with oil, or water, wash and all other blues containing ultramarine, 3 cents per pound.

Par. 71. Bone black or bone char, blood char, and decolorizing and deodorizing chars or carbons, 20 per centum ad valorem.

Par. 72. Chrome yellow, chrome green, and other colors containing chromium, in pulp, dry, or ground in or mixed with oil or water, 25 per centum ad valorem.

Par. 73. Gas black, lampblack, and all other black pigments, by whatever name known, dry or ground in or mixed with oil or water, and not specially provided for, 20 per centum ad valorem.

Par. 74. Lead pigments: Litharge, 2½ cents per pound; orange mineral, 3 cents per pound; red lead, 2¾ cents per pound; white lead, 2½ cents per pound; all pigments containing lead, dry or in pulp, or ground in or mixed with oil or water, not specially provided for, 30 per centum ad valorem.

Par. 75. Ochers, siennas, and umbers, crude or not ground, ¼ of 1 cent per pound; washed or ground, ⅜ of 1 cent per pound; iron-oxide and iron-hydroxide pigments not specially provided for, 20 per centum ad valorem.

Par. 76. Satin white and precipitated calcium sulphate, ½ of 1 cent per pound.

Par. 77. Spirit varnishes containing less than 5 per centum of methyl alcohol, $2 20 per gallon and 25 per centum ad valorem; spirit varnishes containing 5 per centum or more of methyl alcohol, and all other varnishes including so-called gold size or japan, not specially provided for, 25 per centum ad valorem.

Par. 78. Vermilion reds containing quicksilver, dry or ground in or mixed with oil or water, 28 cents per pound.

Par. 79. Zinc oxide and leaded zinc oxides containing not more than 25 per centum of lead, in any form of dry powder, 1¾ cents per pound; ground in or mixed with oil or water, 2¼ cents per pound; lithogone, and other combinations or mixtures of zinc sulphide and barium sulphate, 1¾ cents per pound.

Par. 80. Potassium: Chromate and dichromate, 2¼ per pound; chlorate and perchlorate, 1½ cents per pound; ferricyanide or red prussiate of potash, 7 cents per pound; ferrocyanide or yellow prussiate of potash, 4 cents per pound; iodide, 25 cents per pound; bromide, 10 cents per pound; bicarbonate, 1½ cents per pound; carbonate, ¾ of 1 cent per pound; hydroxide or caustic potash, 1 cent per pound; nitrate or saltpetre, refined, ½ of 1 cent per pound; and permanganate, 4 cents per pound.

Par. 81. Santonin, and salts of, 75 cents per pound.

Par. 82. Soap: Castile, 15 per centum ad valorem; toilet, 30 per centum ad valorem; all other soap and soap powder not specially provided for, 15 per centum ad valorem.

Par. 83. Sodium: Arsenate, 1 cent per pound; bicarbonate or baking soda, ¼ of 1 cent per pound; borate or borax, refined, ½ of 1 cent per pound; bromide, 10 cents per pound; carbonate, calcined, or soda ash, hydrated or sal soda, and monohydrated, ¾ of 1 cent per pound; chlorate, 1½ cents per pound; chloride or salt, in bags, sacks, barrels, or other packages, 11 cents per 100 pounds; in bulk, 7 cents per 100 pounds; chromate and dichromate, 1¾ cents per pound; formate, 2 cents per pound; ferrocyanide or yellow prussiate of soda, 2 cents per pound; hydroxide or caustic soda, ½ of 1 cent per pound; nitrate, 3 cents per pound; phosphate, ½ of 1 cent per pound; sesquicarbonate, ¾ of 1 cent per pound; sulphate, crystallized, or Glauber salt, $1 per ton; sulphate, anhydrous, $2 per ton; sulphide, containing not more than 35 per centum of sodium sulphide, ⅜ of 1 cent per pound; containing more than 35 per centum, ¾ of 1 cent per pound; silicate, sulphite, bisulphite, meta-bisulphite, and thiosulphate, ⅜ of 1 cent per pound.

Par. 84. Sodium hydrosulphite, hydrosulphite compounds, sulphoxylate compounds, and all combinations and mixtures of the foregoing, 35 per centum ad valorem.

Par. 85. Starch: Potato, 1¾ cents per pound, and all other starches not specially provided for, 1 cent per pound.

Par. 86. Dextrine, made from potato starch or potato flour, 2¼ cents per pound, dextrine, not otherwise provided for, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch, 1¼ cents per pound.

Par. 87. Strontium: Carbonate, precipitated, nitrate, and oxide, 25 per centum ad valorem.

Par. 88. Strychnine, and salts of, 15 cents per ounce.

Par. 89. Thorium nitrate, thorium oxide, and other salts of thorium not specially provided for, cerium nitrate, cerium fluoride, and other salts of cerium not specially provided for, and gas-mantle scrap consisting in chief value of metallic oxides, 35 per centum ad valorem.

Par. 90. Tin bichloride, tin tetrachloride, and all other chemical compounds, mixtures, and salts, of which tin constitutes the element of chief value, 25 per centum ad valorem.

Par. 91. Titanium potassium oxalate, and all compounds and mixtures containing titanium, 30 per centum ad valorem.

Par. 92. Vanilla beans, 30 cents per pound, tonka beans, 25 cents per pound.

Par. 93. Zinc chloride, 1 3-10 cents per pound, zinc sulphate, ¾ of 1 cent per pound, and zinc sulphide, 1½ cents per pound.

### Schedule 2—Earths, Earthenware and Glassware.

Par. 201. Bath brick, chrome brick, and fire brick, not specially provided for, 25 per centum ad valorem, magnesite brick, ¾ of 1 cent per pound and 10 per centum ad valorem.

Par. 202. Tiles, unglazed, glazed, ornamented, hand painted, enameled, vitrified, semi-vitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved or corrugated, and all other earthenware tiles and tiling by whatever name known, except pill tiles and so-called quarries or quarry tiles, red or brown, and measuring seven-

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eighths of an inch or over in thickness, but including tiles wholly or in part of cement, valued at not more than 40 cents per square foot, 8 cents per square foot, but not less than 45 nor more than 60 per centum ad valorem, valued at more than 40 cents per square foot, 50 per centum ad valorem, mantels, friezes and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles, 50 per centum ad valorem, so-called quarries or quarry tiles, red or brown, and measuring seven-eighths of an inch or over in thickness, 3 cents per square foot, but not less than 30 per centum ad valorem.

Par. 203. Limestone (not suitable for use as monumental or building stone), crude, or crushed but not pulverized, 5 cents per 100 pounds, lime, not specially provided for, 10 cents per 100 pounds, including the weight of the container, hydrated lime, 12 cents per 100 pounds, including the weight of the container.

Par. 204. Crude magnesite, 5-16 of 1 cent per pound, caustic calcined magnesite, ⅝ of 1 cent per pound, dead burned and grain magnesite, not suitable for manufacture into oxychloride cements, 23-40 of 1 cent per pound.

Par. 205. Plaster rock or gypsum, ground or calcined, $1 40 per ton, white non-staining Portland cement, 8 cents per 100 pounds, including the weight of the container, Keene's cement, and other cement of which gypsum is the component material of chief value, valued at $14 per ton or less, $3 50 per ton, valued above $14 and not above $20 per ton, $5 per ton, valued above $20 and not above $40 per ton, $10 per ton, valued above $40 per ton $14 per ton, other cement, not specially provided for, 20 per centum ad valorem.

Par. 206. Pumice stone, unmanufactured, valued at $15 or less per ton, 1-10 of 1 cent per pound, valued at more than $15 per ton, ¼ of 1 cent per pound, wholly or partly manufactured, 55-100 of 1 cent per pound, manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for, 35 per centum ad valorem.

Par. 207. Clays or earths, unwrought or unmanufactured, including common blue clay and Gross-Almerode glass pot clay, not specially provided for, $1 per ton, wrought or manufactured, not specially provided for, $2 per ton, china clay or kaolin, $2 50 per ton, bauxite, crude, not refined or otherwise advanced in condition in any manner, $1 per ton, fuller's earth, unwrought and unmanufactured, $1 50 per ton, wrought or manufactured, $3 25 per ton, silica, crude, not specially provided for, $4 per ton, silica, suitable for use as a pigment, not specially provided for, $7 50 per ton, fluorspar, $5 60 per ton.

Par. 208. Mica, unmanufactured, valued at not above 15 cents per pound, 4 cents per pound, valued above 15 cents per pound, 25 per centum ad valorem, mica, cut or trimmed, and mica splittings, 30 per centum advalorem, mica plates and built-up mica, and all manufactures of mica or of which mica is the component material of chief value, 40 per centum ad valorem, ground mica, 20 per centum ad valorem.

Par. 209. Talc, steatite or soapstone, and French chalk, crude and unground, ¼ of 1 cent per pound, ground, washed, powdered, or pulverized (except toilet preparations), 25 per centum ad valorem, cut or sawed, or in blanks, crayons, cubes, disks, or other forms, 1 cent per pound, manufactures (except toilet preparations), of which talc, steatite or soapstone, or French chalk, is the component material of chief value, wholly or partly finished, and not specially provided for, if not decorated, 35 per centum ad valorem, if decorated, 45 per centum ad valorem.

Par. 210. Common yellow, brown, or gray earthenware made of natural, unwashed and unmixed clay, plain or embossed, common salt-glazed stoneware, stoneware and earthenware crucibles, all the foregoing not ornamented, incised, or decorated in any manner, 15 per centum ad valorem, ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, not specially provided for, 20 per centum ad valorem and Rockingham earthenware, 25 per centum ad valorem.

Par. 211. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps and all other articles composed wholly or in chief value of such ware, plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented, or decorated in any manner, and manufactures in chief value of such ware not specially provided for, 45 per centum ad valorem, painted, colored, tinted, stained, enameled, gilded, printed, ornamented, or decorated in any manner, and manufactures in chief value of such ware, not specially provided for, 50 per centum ad valorem.

Par. 212. China, porcelain, and other vitrified wares, including chemical porcelain ware and chemical stoneware, composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and all bisque and parian, including clock cases with or without movements, plaques, pill tiles, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, plain white, or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for, 60 per centum ad valorem; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for, 70 per centum ad valorem; any of the foregoing articles containing 25 per centum or more of calcined bone, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, 50 per centum ad valorem; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, 55 per centum ad valorem.

Par. 213. Graphite or plumbago, crude or refined: Amorphous, 10 per centum ad valorem; crystalline lump, chip, or dust, 20 per centum ad valorem; crystalline flake, 1½ cents per pound. As used in this paragraph, the term "crystalline flake" means graphite or plumbago which occurs disseminated as a relatively thin flake throughout its containing rock, decomposed or not, and which may be or has been separated therefrom by ordinary crushing, pulverizing, screening, or mechanical concentration process; such flake being made up of a number of parallel laminae, which may be separated by mechanical means.

Par. 214. Earthy or mineral substances wholly or partly manufactured and articles, wares, and materials (crude or advanced in condition), composed wholly or in chief value of earthy or mineral substances, not specially provided for, whether susceptible of decoration or not, if not decorated in any maner, 30 per centum ad valorem; if decorated, 40 per centum ad valorem.

Par. 215. Gas retorts, 20 per centum ad valorem; lava tips for burners, 10 cents per gross and 15 per centum ad valorem; and magnesia clay supporters, consisting of rings, rods, and other forms of gas mantles, 35 per centum ad valorem.

Par. 216. Carbons and electrodes, of whatever material composed, and wholly or partly manufactured, for producing electric arc light; electrodes, composed wholly or in part of carbon or graphite, and wholly or partly manufactured, for electric furnace or electrolytic purposes; brushes, of whatever material composed, and wholly or partly manufactured, for electric motors, generators, or other electrical machines or appliances; plates, rods, and other forms, of whatever material composed, and wholly or partly manufactured, for manufacturing into the aforesaid brushes; and articles or wares composed wholly or in part of carbon or graphite, wholly or partly manufactured, not specially provided for, 45 per centum ad valorem.

Par. 217. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered or uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not specially provided for, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents) shall pay duty as follows: If holding more than one pint, 1 cent per pound; if holding not more than one pint and not less than one-fourth of a pint, 1½ cents per pound; if holding less than one-fourth of a pint, 50 cents per gross: Provided, that the terms "bottles," "vials," "jars," "demijohns," and "carboys," as used herein, shall be restricted to such articles when suitable for use and of the character ordinarily employed for the holding of transportation of merchandise, and not as appliances or implements in chemical or other operations, and shall not include bottles for table service and thermostatic bottles.

Par. 218. Biological, chemical, metallurgical, pharmaceutical, and surgical articles and utensils of all kinds, including all scientific articles, utensils, tubing and rods, whether used for experimental purposes in hospitals, laboratories, schools or universities, colleges, or otherwise, all of the foregoing, finished or unfinished, composed wholly or in chief value of glass or paste, or a combination of glass and paste, 65 per centum ad valorem; illuminating articles of every description, including chimneys, globes, shades, and prisms, for use in connection with artificial illumination, all of the foregoing, finished or unfinished, composed wholly or in chief value of glass or paste, or a combination of glass and paste, 60 per centum ad valorem; all glassware commercially known as plated or cased glass, composed of two or more layers of clear, opaque, colored, or semitranslucent glass, or combinations of the same, 60 per centum ad valorem; table and kitchen articles and utensils, and all articles of every description not specially provided for, composed wholly or in chief value of glass or paste, or combinations of glass and paste, blown or partly blown in the mold or otherwise, or colored, cut, engraved, etched, frosted, gilded, ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), painted, printed in any manner, sand-blasted, silvered, stained or decorated or ornamented in any manner, whether filled or unfilled, or whether their contents be dutiable or free, 55 per centum ad valorem; table and kitchen articles and utensils, composed wholly or in chief value of glass or paste, or a combination of glass and paste, when pressed and unpolished, whether or not decorated or ornamented in any manner or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), whether filled or unfilled, or whether their contents be dutiable or free, 50 per centum ad valorem; Provided, That any of the articles specified in this paragraph, if containers of merchandise subject to an ad valorem rate of duty or to a rate of duty based in whole or in part upon the value thereof, shall be dutiable at the rate applicable to their contents, but not less than the rate provided for in this paragraph; Provided further, That for the purposes of this Act, bottles with cut-glass stoppers shall with their stoppers be deemed entireties.

Par. 219. Cylinder, crown, and sheet glass, by whatever process made, and for whatever purpose used, unpolished, not exceeding one hundred and fifty square inches, 1¼ cents per pound; above that, and not exceeding three hundred and eighty-four square inches, 1⅝ cents per pound; above that, and not exceeding seven hundred and twenty square inches, 1⅝ cents per pound; above that, and not exceeding eight hundred and sixty-four square inches, 1¾ cents per pound; above that, and not exceeding one thousand two hundred square inches, 2 cents per pound; above that, and not exceeding two thousand four hundred square inches, 2¼ cents per pound; above that, 2½ cents per pound: Provided, That unpolished cylinder, crown, and sheet 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.

Par. 220. Cylinder, crown, and sheet glass, by whatever process made, polished, not exceeding three hundred and eighty-four square inches, 4 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 6 cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, 12 cents per square foot; above that, 15 cents per square foot.

Par. 221. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself (not including crown, cylinder, or sheet glass), not exceeding three hundred and eighty-four square inches, three-fourths of 1 cent per square foot; all above that, 1½ cents per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: Provided, That all of the above plate glass, when ground, smoothed, or otherwise obscurbed, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

Par. 222. Cast polished plate glass, finished or unfinished, and unsilvered not exceeding three hundred and eighty-four square inches, 12½ cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 15 cents per square foot; all above that, 17½ cents per square foot. Plate glass described in this paragraph containing a wire netting within itself, not exceeding three hundred and eighty-four square inches, 15 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 17½ cents per square foot; all above that, 20 cents per square foot.

Par. 223. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches and not exceeding three hundred and eighty-four square inches, 13½ cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 16 cents per square foot; all above that, 21 cents per square foot; Provided, That none of the foregoing shall pay less duty than 35 per centum ad valorem: Provided further, That no looking-glass plates or 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.

Par. 224. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, and sheet glass, by whatever process made, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of 5 per centum ad valorem in addition to the rates otherwise chargeable thereon.

Par. 225. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over 65 cents per

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dozen, 20 cents per dozen and 15 per centum ad valorem; valued at over 65 cents per dozen and not over $2 50 per dozen, 60 cents per dozen and 20 per centum ad valorem; valued at over $2 50 per dozen, 40 per centum ad valorem.

Par. 226. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, with the edges unground, 40 per centum ad valorem, with the edges ground or beveled, 10 cents per dozen pairs and 35 per centum ad valorem; strips of glass not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, 35 per centum ad valorem.

Par. 227. Optical glass or glass used in the manufacture of lenses or prisms for spectacles, or for optical instruments or equipment, or for optical parts, scientific or commercial, in any and all forms, 45 per centum ad valorem.

Par. 228. Azimuth mirrors, sextants, and octants; photographic and projection lenses, opera and field glasses, telescopes, microscopes, and other optical instruments, and frames and mountings for the same; all the foregoing not specially provided for, 45 per centum ad valorem.

Par. 229. Incandescent electric light bulbs and lamps, with or without filaments, 20 per centum ad valorem.

Par. 230. Stained or painted glass windows, and parts thereof; and all mirrors, not specially provided for, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, 50 per centum ad valorem; and all glass or manufactures of glass or paste, or of which glass or paste is the component material of chief value, not specially provided for, 50 per centum ad valorem.

Par. 231. Smalts, frostings, and all ceramic and glass colors, fluxes, glazes, and enamels, all the foregoing, ground or pulverized, 30 per centum ad valorem; in any other form, 40 per centum ad valorem; opal, enamel or cylinder glass tiles, tiling, and rods, 40 per centum ad valorem.

Par. 232. Marble, breccia, and onyx, in block, rough or squared only, 65 cents per cubic foot; marble, breccia, and onyx, sawed or dressed, over two inches in thickness, $1 per cubic foot; slabs and paving tiles of marble breccia, or onyx, containing not less than four superficial inches, if not more than one inch in thickness, 8 cents per superficial foot; if not more than one inch and not more than one and one-half inches in thickness, 10 cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, 13 cents per superficial foot; if rubbed in whole or in part, 3 cents per superficial foot in addition; mosaic cubes of marble, breccia, or onyx, not exceeding two cubic inches in size, if loose, one-fourth of 1 cent per pound and 20 per centum ad valorem; if attached to paper or other material, 5 cents per superficial foot and 35 per centum ad valorem.

Par. 233. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, and articles of which these substances or any of them is the component material of chief value of agate, rock crystal, or other semiprecious stone, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for, 50 per centum ad valorem.

Par. 234. Burrstones, manufactured or bound up into millstones, 15 per centum ad valorem.

Par. 235. Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for, hewn, dressed, or polished, or otherwise manufactured, 50 per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, 15 cents per cubic foot.

Par. 236. Grindstones, finished or unfinished, $1 75 per ton.

Par. 237. Slates, slate chimney pieces, mantles, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for, 15 per centum ad valorem.

Par. 238. Watch crystals, 60 per centum ad valorem.

### Schedule 3—Metals and Manufactures of.

Par. 301. Iron in pigs, iron kentledge, spiegeleisen containing more than 1 per centum of carbon, 75 cents per ton, wrought and cast scrap iron, and scrap steel, valued at not more than 7 cents per pound, 75 cents per ton, Provided, That spiegeleisen for the purposes of this Act shall be an iron manganese alloy containing less than 30 per centum of manganese, Provided further, That nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be re-manufactured.

Par. 302. Manganese ore or concentrates containing in excess of 30 per centum of metallic manganese, 1 cent per pound on the metallic manganese contained therein, molybdenum ore or concentrates, 35 cents per pound on the metallic molybdenum contained therein, tungsten ore or concentrates, 45 cents per pound on the metallic tungsten contained therein, ferromanganese containing more than 1 per centum of carbon, 1¾ cents per pound on the metallic manganese contained therein, Provided, That ferromanganese for the purposes of this Act shall be such iron manganese alloys as contain 30 per centum or more of manganese, manganese metal, manganese silicon, manganese boron, and ferromanganese and spiegeleisen containing not more than 1 per centum of carbon, 1¾ cents per pound on the manganese contained therein and 15 per centum ad valorem, ferro molybdenum, metallic molybdenum, molybdenum powder, calcium molybdate, and all other compounds and alloys of molybdenum, 50 cents per pound on the molybdenum contained therein and 15 per centum ad valorem, ferrotungsten, metallic tungsten, tungsten powder, tungstic acid, and all other compounds of tungsten, 60 cents per pound on the tungsten contained therein and 25 per centum ad valorem, ferrochromium tungsten, chromium tungsten, chromium cobalt, tungsten, tungsten nickel, and all other alloys of tungsten not specially provided for, 60 cents per pound on the tungsten contained therein and 25 per centum ad valorem, ferrosilicon, containing 8 per centum or more of silicon and less than 60 per centum, 2 cents per pound on the silicon contained therein, containing 60 per centum or more of silicon and less than 80 per centum, 3 cents per pound on the silicon contained therein, containing 80 per centum or more of silicon and less than 90 per centum, 4 cents per pound on the silicon contained therein, containing 90 per centum or more of silicon, and silicon metal, 8 cents per pound on the silicon contained therein, ferrochrome or ferrochromium containing 3 per centum or more of carbon, 3½ cents per pound on the chromium contained therein, ferrochrome or ferrochromium containing less than 3 per centum of carbon, and chrome or chromium metal, 30 per cent ad valorem, ferrophosphorus, ferrotitanium, ferrovanadium, ferrouranium, ferrozirconium, zirconiumferrosilicon, ferroboron, titanium, zirconium, chromium nickel, vanadium nickel, zirconium nickel, chromium vanadium, chromium silicon, zirconium silicon, calcium silicide, and all alloys used in the manufacture of steel not specially provided for, 25 per centum ad valorem, cerium metal, $2 per pound, ferrocerium and all other cerium alloys, $2 per pound and 25 per centum ad valorem, ductile tantalum metal or ductile nonferrous alloys or tantalum metal, 40 per centum ad valorem.

Par. 303. Muck bars, bar iron, and round iron in coils or roads, iron in slabs, blooms, loops, or other forms less finished than iron in bars and more advanced than pig iron, except castings, all of the foregoing, valued at not over 1 cent per pound, 2-10 of 1 cent per pound, valued above 1 cent and not above 1½ cents per pound, 3-10 of 1 cent per pound, valued above 1½ and not above 2½ cents per pound, 5-10 of 1 cent per pound, valued above 2½ and not above 3½ cents per pound, 8-10 of 1 cent per pound, valued above 3½ and not above 5 cents per pound, 1 cent per pound, valued above 5 cents per pound, 1½ cents per pound.

Par. 304. Steel ingots, cogged ingots, bicoms and slabs, by whatever process made, die blocks or blanks, billets and bars, whether solid or hollow, shafting, pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping, hammer molds or swaged steel, gun-barrel molds not in bars, alloys not specially provided for used as substituted for steel in the manufacture of tools, all descriptions and shapes of dry sand, loam, or iron molded steel castings, sheets and plates and steel not specially provided for, all of the foregoing valued at not over 1 cent per pound, 2-10 of 1 cent per pound, valued above 1 cent and not above 1½ cents per pound, 3-10 of 1 cent per pound, valued above 1½ and not above 2½ cents per pound, 5-10 of 1 cent per pound, valued above 2½ and not above 3½ cents per pound, 8-10 of 1 cent per pound, valued above 3½ and not above 5 cents per pound, 1 cent per pound, valued above 5 and not above 8 cents per pound, 1 7-10 cents per pound, valued above 8 and not above 12 cents per pound, 2½ cents per pound, valued above 12 and not above 16 cents per pound, 3½ cents per pound, valued above 16 cents per pound, 20 per centum ad valorem, Provided, That on steel circular saw plates there shall be levied, collected and paid an addition duty of ¼ of 1 cent per pound.

Par. 305. In addition to the rates of duty provided for in this schedule on steel in all forms and shapes, by whatever process made, and by whatever name designated, whether cast, hot or cold rolled, forged, stamped, or drawn, containing more than 6-10 of 1 per centum of nickel, cobalt, vanadium, chromium, tungsten, molybdenum, or any other metallic element used in alloying steel, there shall be levied, collected and paid 8 per centum ad valorem, Provided, That manganese and silicon shall not be considered as alloying material unless present in the steel in excess of 1 per centum manganese or silicon, Provided further, That an additional cumulative duty of 65 cents per pound on the molybdenum content in excess of 6-10 of 1 per centum, and 72 cents per pound on the tungsten content in excess of 6-10 of 1 per centum shall be levied, collected, and paid on any material provided for in paragraph 304 containing molybdenum and tungsten.

Par. 306. All metal produced from iron or its ores, which is cast and malleable, or whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, electric, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

Par. 307. Boiler or other plate iron or steel, except crucible plate steel and saw plate steel, not thinner than one hundred and nine one-thousandths of one inch, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at 1 cent per pound or less, 7-20 of 1 cent per pound, valued above 1 cent per pound and not above 3 cents per pound, 5-10 of 1 cent per pound, valued at over 3 cents per pound, 20 per centum ad valorem, Provided, That all sheets or plates of iron or steel thinner than one hundred and nine one-thousandths of one inch shall pay duty as iron or steel sheets.

Par. 308. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at 3 cents per pound or less, thinner than 109-1000 and not thinner than 38-1000 of an inch, 45-100 of 1 cent per pound, thinner than 38-1000 and not thinner than 22-1000 of an inch, 55-100 of 1 cent per pound, thinner than 22-1000 and not thinner than 10-1000 of an inch, 75-100 of 1 cent per pound, thinner than 10-1000 of an inch, 85-100 of a cent per pound, corrugated or crimped, 75-100 of 1 cent per pound, all the foregoing when valued at more than 3 cents per pound, 20 per centum ad valorem: Provided, That all sheets or plates of common or black iron or steel not thinner than 109-1000 of an inch shall pay duty as plate iron or plate steel.

Par. 309. All iron or steel sheets, plates, bars, and rods, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terneplates, and taggers tin, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall pay 2-10 of 1 cent per pound more duty than if the same was not so galvanized or coated, sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding, 30 per centum ad valorem, thermostatic metal in sheets, plates, or other forms, 50 per centum ad valorem, sheets and plates of iron or steel, polished, planished, or glanced, by whatever name designated, 1¼ cents per pound: Provided, That plates or sheets of iron or steel, by whatever name designated, other than polished, planished, or glanced, herein provided for, which have been picked or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall pay 2-10 of 1 cent per pound more duty than the rates provided on corresponding thickness of common or black sheet iron or steel.

Par. 310. 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, terneplates, and taggers tin, 1 cent per pound.

Par. 311. No article not specially provided for which is wholly or partly manufactured from tin plate, terneplate, or sheet, plate, hoop, band, or scroll iron or steel, or of which such tin plate, terneplate, 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, terneplate, 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.

Par. 312. Beams, girders, joists, angles, channels, cartruck channels, tees, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, not assembled, manufactured or advanced beyond hammering, rolling, or casting, 1-5 of 1 cent per pound, any of the foregoing machined, drilled, punched, assembled, fitted, fabricated for use, or otherwise advanced beyond hammering, rolling, or casting, 20 per centum ad valorem, sashes, frames, and building forms, of iron or steel, 25 per centum ad valorem.

Par. 313. Hoop, band, and scroll iron or steel, not specially provided for, valued at 3 cents per pound or less, eight inches or less in width, and thinner than ⅜ and not thinner than 109-1000 of 1 inch, 25-100 of 1 cent per pound, thinner than 109-1000 and not thinner than 38-1000 of 1 inch, 35-100 of 1 cent per pound, thinner than 38-1000 of 1 inch, 55-100 of 1 cent per pound: Provided, That barrel hoops of iron or steel, and hoop or band iron or hoop or band steel, flared, splayed, or punched, with or without buckles or fastenings, shall pay no more duty than that imposed on the hoop or band iron or steel from which they are made, bands and strips of iron or steel, whether in long or short lengths, not specially provided for, 25 per centum ad valorem.

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Par. 314. Hoop or band iron, and hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, ¼ of 1 cent per pound.

Par. 315. Wire rods: Rivet, screw, fence and other iron or steel wire rods, whether round, oval, or square, or in any other shape, nail rods and flat rods up to six inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, valued at not over 4 cents per pound, 3-10 of 1 cent per pound, valued at over 4 cents per pound, 6-10 of 1 cent per pound: Provided, That all round iron or steel rods smaller than 20-100 of 1 inch in diameter shall be classified and dutiable as wire: Provided further, That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall pay an additional duty of ¼ of 1 cent per pound: Provided further, That an all iron or steel bars and rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid ⅛ of 1 cent per pound in addition to the rates provided on bars or rods of whatever section or shape which are hot rolled, and on all strips, plates, or sheets of iron or steel of whatever shape, other than polished, planished, or glanced sheet iron or sheet steel, which are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, there shall be paid 2-10 of 1 cent per pound in addition to the rates provided on plates, strips, or sheets of iron or steel of common or black finish of corresponding thickness or value.

Par. 316. Round iron or steel wire, not smaller than 95-1000 of 1 inch in diameter, ¾ of 1 cent per pound; smaller than 95-1000 and not smaller than 65-1000 of 1 inch in diameter, 1¼ cents per pound; smaller than 65-1000 of 1 inch in diameter, 1½ cents per pound: Provided, That all of the foregoing valued above 6 cents per pound shall pay a duty of 25 per centum ad valorem; all wire composed of iron, steel or other metal, not specially provided for (except gold, silver, or platinum); all flat wires and all steel in strips not thicker than ¼ of 1 inch and not exceeding 16 inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced, 25 per centum ad valorem: Provided, That all wire of iron, steel, or other metal coated by dipping, galvanizing, sherardizing, electrolytic, or any other process with zinc, tin, or other metal, shall pay a duty of 2-10 of 1 cent per pound in addition to the rate imposed on the wire of which it is made; telegraph, telephone, and other wires and cables composed of iron, steel, or other metal (except gold, silver, or platinum) covered with or composed in part of cotton, jute, silk, enamel, lacquer, rubber, paper, compound, or other material, with or without metal covering, 35 per centum ad valorem; wire rope and wire strand, 35 per centum ad valorem; spinning and twisting ring travelers, 35 per centum ad valorem; wire heddles and healds, 25 cents per thousand and 30 per centum ad valorem.

Par. 317. All galvanized wire not specially provided for, not larger than 20-100 and not smaller than 8-100 of 1 inch in diameter, of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than 20-100 and not smaller than 8-100 of 1 inch in diameter; and all wire commonly used for baling hay or other commodities, ½ of 1 cent per pound.

Par. 318. Woven-wire cloth: Gauze, fabric, or screen, made of wire composed of steel, brass, copper, bronze, or any other metal or alloy, not specially provided for, with meshes not finer than 30 wires ot the lineal inch in warp or filling, 25 per centum ad valorem; with meshes finer than 30 and not finer than 90 wires to the lineal inch in warp or filling, 35 per centum ad valorem; with meshes finer than 90 wires to the lineal inch in warp or filling, 45 per centum ad valorem.

Par. 319. Iron or steel anchors and parts thereof; forgings of iron or steel, or of combined iron and steel, not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for, 25 per cent ad valorem.

Par. 320. Electric storage batteries and parts thereof, storage battery plates, and storage battery plate material, wholly or partly manufactured all the foregoing not specially provided for, 40 per centum ad valorem.

Par. 321. Antifriction balls and rollers, metal balls and rollers commonly used in ball or roller bearings, metal ball or roller bearings, and parts thereof, whether finished or unfinished, for whatever use intended, 10 cents per pound and 45 per centum ad valorem.

Par. 322. Railway fishplates or splice bars, and tie plates, made of iron or steel, ¼ of 1 cent per pound; rail braces, and all other railway bars made of iron steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, 1-10 of 1 cent per pound.

Par. 323. Axles and parts thereof, axle bars, axle blanks, and forgings for axles, of iron or steel, without reference to the stage or state of manufacture, not specially provided for, valued at not more than 6 cents per pound, 6-10 of 1 cent per pound: Provided, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Par. 324. Wheels for railway purposes, and parts thereof, of iron or steel, and steel-tired wheels for railway purposes, wholly or partly finished, and iron or steel locomotive, car, or other railway tires and parts thereof, wholly or partly manufactured, 1 cent per pound; Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Par. 325. Jewelers' and other anvils weighing less than 5 pounds each, 45 per centum ad valorem; all other anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, 1¾ cents per pound.

Par. 326. Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, of iron or steel, 1⅜ cents per pound.

Par. 327. Cast-iron pipe of every description, cast-iron andirons, plates, stove plates, sadirons, tailors' irons, hatters' irons ,but not including electric irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, or parts thereof, or finished machine parts; castings of malleable iron not specially provided for; cast hollow ware, coated, glazed, or tinned, but not including enameled ware and hollow ware containing electrical elements, 20 per centum ad valorem.

Par. 328. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, and stays, not thinner than 65-1000 of an inch, if not less than ⅜ of an inch in diameter, ¾ of 1 cent per pound; if less than ⅜ and not less than ¼ of an inch in diameter, 1¼ cents per pound; if less than ¼ of an inch in diameter, 1¾ cents per pound: Provided, That not tubes, pipes, flues, or stays made of charcoal iron shall pay a less rate of duty than 1¼ cents per pound; cylindrical and tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty, welded cylindrical furnaces, tubes and flues made from plate metal whether corrugated, ribbed, or otherwise reinforced against collapsible pressure, and all other finished or unfinished iron or steel tubes not specially provided for, 25 per centum ad valorem, flexible metal tubing or hose, whether covered with wire or other material, including any appliances or attachments affixed thereto, not specially provided for, and rigid iron or steel tubes ar pipes prepared and lined or coated in any manner suitable for use as conduits for electrical conductors, 30 per centum ad valorem.

Par. 329. Chain and chains of all kinds, made of iron or steel, not less than ¾ of 1 inch in diameter, ⅞ of 1 cent per pound; less than ¾ and not less than ⅝ of 1 inch in diameter, 1⅛ cents per pound; less than ⅝ and not less than 5-16 of 1 inch in diameter, 2⅛ cents per pound; less than 5-16 of 1 inch in diameter, 4 cents per pound; sprocket and machine chains, or iron or steel, and parts thereof, 35 per centum ad valorem; anchor or stud link chain, 2 inches or more in diameter, 1½ cents per pound; less than 2 inches in diameter, 2 cents per pound: Provided, That all articles manufactured wholly or in chief value of chain shall not pay a lower rate of duty than that imposed upon the chain of which it is made, or of which chain is the component material of chief value.

Par. 330. Nuts, nut blanks and washers, of wrought iron or steel, 6-10 of 1 cent per pound; bolts, with or without threads or nuts, and bolt blanks, of iron or steel, 1 cent per pound; spiral nut locks, and lock washers, of iron or steel, 35 per centum ad valorem.

Par. 331. Cut nails and cut spikes, of iron or steel, exceeding 2 inches in length, 4-10 of 1 cent per pound; cut tacks and brads, hobnails and cut nails, of iron or steel, not exceeding 2 inches in length, 15 per centum ad valorem; horseshoe nails, and other iron or steel nails, not specially provided for, 1½ cents per pound; nails, spikes, tacks, brads and staples, made of iron or steel wire, not less than 1 inch in length nor smaller than 65-1000 of 1 inch in diameter, 4-10 of 1 cent per pound; less than 1 inch in length and smaller than 65-1000 of 1 inch in diameter, ¾ of 1 cent per pound; spikes, tacks, brads and staples, not specially provided for, 6-10 of 1 cent per pound.

Par. 332. Rivets, studs and steel points, lathed, machined or brightened, and rivets or studs for non-skidding automobile tires, 30 per centum ad valorem; rivets of iron or steel, not specially provided for, 1 cent per pound.

Par. 333. Common horse, mule or ox shoes, of wrought iron or steel, 1-5 of 1 cent per pound; horse, mule or ox shoes, punched, drilled or tapped, of wrought iron or steel, for use with adjustable wrought-iron or steel skid calks, and solid drop-forged calked shoes of wrought iron or steel, 1 cent per pound.

Par. 334. Steel wool, 10 cents per pound; steel shavings, 5 cents per pound; and in addition thereto, on all of the foregoing, 30 per centum ad valorem.

Par. 335. Grit, shot and sand of iron or steel, in any form, ¾ of 1 cent per pound.

Par. 336. Corset clasps, corset steels and dress steels, whether plain or covered with cotton, silk or other material, 35 per centum ad valorem.

Par. 337. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, 20 per centum ad valorem; when manufactured with tempered round steel wire, or with plated wire, or other than round iron or steel wire, or with felt face, wool face, or rubber face cloth containing wool, 45 per centum ad valorem.

Par. 338. Screws, commonly called wood screws, or iron or steel, 25 per centum ad valorem.

Par. 339. Table, household, kitchen and hospital utensils, and hollow or flat wire, not specially provided for, composed of iron or steel and enameled or glazed with vitreous glasses, 5 cents per pound and 30 per centum ad valorem; composed wholly or in chief value of aluminum, 11 cents per pound and 55 per centum ad valorem; composed wholly or in chief value of copper, brass, steel or other base metal, not specially provided for, 40 per centum ad valorem; and in addition thereto, upon any of the foregoing articles containing electrical heating elements as constituent parts thereof, 10 per centum ad valorem.

Par. 340. Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back and all other saws, not specially provided for, 20 per centum ad valorem; jewelers' or piercing saws, 40 cents per gross.

Par. 341. Steel plates, stereotype plates, electrotype plates, half-tone plates, photogravure plates, photoengraved plates and plates of other materials, engraved or otherwise prepared, for printing, and plates of iron or steel engraved or fashioned for use in the production of designs, patterns or impressions on glass in the process of manufacturing plate or other glass, 25 per centum ad valorem; lithographic plates of stone or other material engraved, drawn or prepared, 25 per centum ad valorem.

Par. 342. Umbrella and parasol ribs and stretchers, composed wholly or in chief value of iron, steel or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partly finished, 50 per centum ad valorem.

Par. 343. Spring-beard needles, and other needles for knitting, sewing, shoe or embroidery machines of every description, not specially provided for, and crochet needles, $1 15 per thousand and 40 per centum ad valorem; latch needles, $2 per thousand and 50 per centum ad valorem; tape, knitting and all other needles, not specially provided for, bodkins of metal, and needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, 45 per centum ad valorem.

Par. 344. Fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, leaders or casts, and all other fishing tackle and parts thereof, fly books, fly boxes, fishing baskets or creels, finished or unfinished, not specially provided for, except fishing lines, fishing net and seines, 45 per centum ad valorem: Provided, That any prohibition of the importation of feathers in this Act shall not be construed as applying to artificial flies used for fishing, or to feathers used for the manufacture of such flies.

Par. 345. Saddlery and harness hardware: Buckles, rings, snaps, bits, swivels and all other articles of iron, steel, brass, composition or other metal, not plated with gold or silver, commonly or commercially known as harness hardware, 35 per centum ad valorem; all articles of iron, steel, brass, composition or other metal, not plated with gold or silver, commonly or commercially known as saddlery or riding bridle hardware, 50 per centum ad valorem; all the foregoing, if plated with gold or silver, 60 per centum ad valorem.

Par. 346. Belt buckles, trouser buckles and waistcoat buckles, shoe or slipper buckles, and parts thereof, made wholly or partly of iron, steel or other base metal, valued at not more than 20 cents per hundred, 5 cents per hundred; valued at more than 20 and not more than 50 cents per hunred, 10 cents per hundred; valued at more than 50 cents per hundred, 15 cents per hundred; and in addition thereto, on all of the foregoing, 20 per centum ad valorem.

Par. 347. Hooks and eyes, wholly or in chief value of metal, whether loose, carded or otherwise, including weight of cards, cartons and immediate wrappings and labels, 4½ cents per pound and 25 per centum ad valorem.

Par. 348. Snap fasteners and clasps, and parts thereof, by whatever name known, or of whatever material composed, not plated with gold, silver, or platinum, and not mounted on tape, 55 per centum ad valorem; mounted on tape, including sew-on fasteners, 60 per centum ad valorem.

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Par. 349. Metal trouser buttons (except steel) and nickel bar buttons, one-twelfth of 1 cent per line per gross; steel trouser buttons, one-fourth of 1 cent per line per gross; buttons of metal, not specially provided for, three-fourths of 1 cent per line per gross; and in addition thereto, on all of the foregoing, 15 per centum ad valorem; metal buttons embossed with a design, device, pattern, or lettering, 45 per centum ad valorem: Provided, That the term "line" as used in this paragraph shall mean the line button measure of one-fortieth of one inch.

Par. 350. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; and brass, copper, iron, steel, or other base metal pins, with heads of glass, paste, or fusible enamel; all the foregoing not plated with gold or silver, and not commonly known as jewelry, 35 per centum ad vlaorem.

Par. 351. Pens, metallic, not specially provided for, 12 cents per gross; with nib and barrel in one piece, 15 cents per gross.

Par. 352. Penholder tips, penholders and parts thereof, gold pens, combination penholders comprising penholders, pencil, rubber eraser, automatic stamp, or other attachments, 25 cents per gross and 20 per centum ad valorem; mechanical pencils made of base metal and not plated with gold, silver, or platinum, 45 cents per gross and 20 per centum ad valorem: Provided, That pens and penholders shall be assessed for duty separately.

Par. 353. Fountain pens, fountain-pen holders, stylographic pens, and parts thereof, 72 cents per dozen and 40 per centum ad valorem: Provided, That the value of cartons and fillers shall be included in the dutiable value.

Par. 354. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this Act, which have folding or other than fixed blades or attachments, valued at not more than 40 cents per dozen, 1 cent each and 50 per centum ad valorem, valued at more than 40 and not more than 50 cents per dozen, 5 cents each and 50 per centum ad valorem, valued at more than 50 cents and not more than $1 25 per dozen, 11 cents each and 55 per centum ad valorem, valued at more than $1 25 and not more than $3 per dozen, 18 cents each and 55 per centum ad valorem, valued at more than $3 and not more than $6 per dozen, 25 cents each and 50 per centum ad valorem, valued at more than $6 per dozen, 35 cents each and 55 per centum ad valorem, blades, handles, or other parts of any of the foregoing knives or erasers shall be dutiable at not less than the rate herin imposed upon knives and erasers valued at more than 50 cents and not exceeding $1 25 per dozen, cuticle knives, corn knives, nail files, tweezers, hand forceps, and parts thereof, finished or unfinished, by whatever name known, 60 per centum ad valorem: Provided, That any of the foregoing, if imported in the condition of assembled, but not fully finished, shall be dutiable at not less than the rate of duty herein imposed upon fully finished articles of the same material and quality, but not less in any case than 15 cents each and 55 per centum ad valorem: Provided further, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin lie sunk conspicuously and indelibly on the shank or tang of at least one or, if practicable, each and every blade thereof.

Par. 355. Table, butchers', carving, cooks', hunting, kitchen, bread, cake, pie, slicing, cigar butter, vegetable, fruit, cheese, canning, fish, carpenters' bench, curriers', drawing, farriers', fleshing, hay, sugar-beet, beet-topping, tanners', plumbers', painters', palette, artists,' shoe, and similar knives, forks, and steels, and cleavers, all the foregoing, finished or unfinished, not specially provided for, with handles of mother-of-pearl, shell, ivory, deer, or other animal horn, silver, or other metal than aluminum, nickel silver, iron or steel, 16 cents each, with handles of hard rubber, solid bone, celluloid, or any pyroxylin, casein, or similar material, 8 cents each, with handles of any other material, if less than four inches in length, exclusive of handle, 2 cents each, if four inches in length or over, exclusive of handle, 8 cents each, and in addition thereto, on all of the foregoing, 45 per centum ad valorem, any of the foregoing without handles, with blades less than six inches in length, 2 cents each and 45 per centum ad valorem, with blades six inches or more in length, 8 cents each and 45 per centum ad valorem: Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk legibly and indelibly upon the blade in a place that shall not be covered.

Par. 356. Planing-machine knives, tannery and leather knives, tobacco knives, paper and pulp mill knives, roll bars, bed plates, and all other stock-treating parts for pulp and paper machinery, shear blades, circular cloth cutters, circular cork cutters, circular cigarette cutters, meat-slicing cutters, and all other cutting knives and blades used in power or hand machines, 20 per centum ad valorem.

Par. 357. Nail, barbers', and animal clippers, pruning and sheep shears, and all scissors and other shears, and blades for the same, finished or unfinished, valued at not more than 50 cents per dozen, 3½ cents each and 45 per centum ad valorem, valued at more than 50 cents and not more than $1 75 per dozen, 15 cents each and 45 per centum ad valorem, valued at more than $1 75 per dozen, 20 cents each and 45 per centum ad valorem: Provided, That all articles specified in this paragraph, when imported, shall have die sunk conspicuously and indelibly, the name of the maker or purchaser and beneath the same the name of the country of origin, to be placed on the outside of the blade, between the screw or rivet and the handle of scissors and shears (except pruning and sheep shears), and on the blade or handle of pruning and sheep shears and clippers.

Par. 358. Safety razors, and safety-razor handles and frames, 10 cents each and 30 per centum ad valorem, razors and parts thereof, finished or unfinished, valued at less than 75 cents per dozen, 18 cents each, valued at 75 cents and less than $1 50 per dozen, 25 cents each, valued at $1 50 and less than $3 per dozen, 30 cents each, valued at $3 and less than $4 per dozen, 35 cents each, valued at $4 or more per dozen, 45 cents each, and in addition thereto, on all of the foregoing, 45 per centum ad valorem: Provided, That finished or unfinished blades for safety razors shall pay a duty of 1 cent each and 30 per centum ad valorem: Provided further, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the blade or shank or tang of each and every blade and on safety razors and parts thereof.

Par. 359. Surgical instruments, and parts thereof, composed wholly or in part of iron, steel, copper, brass, nickel, aluminum, or other metal, finished or unfinished, 45 per centum ad valorem; dental instruments, and parts thereof, composed wholly or in part of iron, steel, copper, brass, nickel, aluminum, or other metal, finished or unfinished, 35 per centum ad valorem; Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed.

Par. 360. Philosophical, scientific, and laboratory instruments, apparatus, utensils, appliances (including drawing, surveying, and mathematical instruments), and parts thereof, composed wholly or in chief value of metal, and not plated with gold, silver or platinum, finished or unfinished, not specially provided for, 40 per centum ad valorem; Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed.

Par. 361. Pliers, pincers, and nippers of all kinds, finished or unfinished, 60 per centum ad valorem; Provided, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside of the joint.

Par. 362. Files, file blanks, rasps, and floats, of whatever cut or kind, 2½ inches in length and under, 25 cents per dozen; over 2½ and not over 4½ inches in length, 47½ cents per dozen; over 4½, and under 7 inches in length, 62½ cents per dozen; 7 inches in length and over, 77½ cents per dozen.

Par. 363. Sword blades, and swords and side arms, irrespective of quality or use, wholly or in part of metal, 50 per centum ad valorem.

Par. 364. Muzzle-loading muskets, shotguns, rifles, and parts thereof, 25 per centum ad valorem.

Par. 365. Double or single-barreled breech-loading and repeating shotguns, rifles, and combination shotguns and rifles, valued at not more than $5 each, $1 50 each; valued at more than $5 and not more than $10 each, $4 each; valued at more than $10 and not more than $25 each, $6 each; valued at more than $25 each, $10 each; and in addition thereto, on all of the foregoing, 45 per centum ad valorem; barrels for breech-loading and repeating shotguns and rifles, further advanced in manufacture than rough bored only, $4 each; stocks for breech-loading shotguns and rifles, wholly or partly manufactured, $5 each; and in addition thereto, on all of the foregoing, 50 per centum ad valorem; on all parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, 55 per centum ad valorem; Provided, That all breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of $10 each and 55 per centum ad valorem.

Par. 366. Pistols: Automatic, magazine, or revolving, and parts thereof and fittings therefor, valued at not more than $4 each, $1 25 each; valued at more than $4 and not more than $8 each, $2 50 each; valued at more than $8 each, $3 50 each; and in addition thereto, on all of the foregoing, 55 per centum ad valorem.

Par. 367. Watch movements, whether imported in cases or otherwise, assembled or knocked down, if having less than seven jewels, 75 cents each; having seven and nor more than eleven jewels, $1 25 each; having more than eleven and not more than fifteen jewels, $2 each; having more than fifteen and not more than seventeen jewels, unadjusted, $2 75 each; having seventeen jewels and adjusted to temperature, $3 50 each; having seventeen jewels and adjusted to three positions, $4 75 each; having seventeen jewels and adjusted to five positions, $6 50 each; having more than seventeen jewels, adjusted or unadjusted, $10 75 each; watchcases and parts of watches, chronometers, box or ship, and parts thereof, 45 per centum ad valorem; all jewels for use in the manufacture of watches, clocks, meters, or compasses, 10 per centum ad valorem; enameled dials for watches or other instruments, 3 cents per dial and 45 per centum ad valorem; Provided, That all watch and clock dials, whether attached to movements or not, when imported shall have indelibly painted or printed thereon, the name of the country of origin, and that all watch movements and plates, assembled or knocked down, and cases shall have the name of the manufacturer or purchaser and the country of manufacture cut, engraved, or die sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movement and plates shall also have marked thereon by one of the methods indicated, the number of jewels and adjustments, said numbers to be expressed both in words and in Arabic numerals, and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated, and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction: Provided further, That only the number of the jewels which serve a mechanical purpose as frictional bearings shall be marked as herein provided.

Par. 368. Clocks and clock movements, including lever clock movements, and clockwork mechanisms, cased or uncased, whether imported complete or in parts, and any device or mechanism having an essential operating feature intended for measuring time, distance, or fares, or the flowage of water, gas, electricity, or similar uses, or for regulating or controlling the speed of arbors, drums, disks, or similar uses, or for recording, indicating, or performing any operation or function at a predetermined time or times, any of the foregoing whether wholly or partly complete or knocked down (in which condition they shall be appraised at the valuation of the complete article); cases and casings of clockwork mechanisms imported separately; all the foregoing, 45 per centum ad valorem; and in addition thereto, upon any of the foregoing articles or parts thereof, having jewels, but not more than two jewels, in the escapement, $1 each; having more than two but not more than four jewels, $2 each; having more than four jewels, $4 each; if without jewels in the escapement and valued at not over $1 10 each, $35 cents each; valued at more than $1 10 and not more than $2 25 each, 70 cents each; valued at more than $2 25 each but not more than $5 each, $1 each; valued at more than $5 but not more than $10 each, $2 each; valued at more than $10 each, $3 each; all parts and materials for use in any of the foregoing if imported separately, and not specially provided for, 50 per centum ad valorem; Provided, That all dials, whether attached to movements or not, when imported, shall have indelibly painted, printed, or stamped thereon the name of the country of origin, and the front or back plate of the movement frame of any of the foregoing when imported shall have the name, the maker or purchaser, the name of the country where manufactuers, and the number of jewels, if any, indelibly stamped on the most visible part of same; but if such markings are in whole or in part sufficiently similar to the trade name or trade mark of an established American manufacturer as to be liable to deceive the user in the United States, entry thereof shall be denied if such trade name or trade mark has been placed on file with the collector of customs.

Par. 369. Automobiles, automobile bodies, automobile chassis, motor cycles, and parts of the foregoing, not including tires, all of the foregoing whether finished or unfinished, 25 per centum ad valorem: Provided, That if any country, dependency, province or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that impesed by such country, dependency, province, or other subdivision of government on such article imported from the United States, but in no case shall such duty exceed 50 per centum ad valorem.

Par. 370. Airplanes, hydroplanes, motor boats, and parts of the foregoing, 30 per centum ad valorem.

Par. 371. Bicycles, and parts thereof, not including tires, 30 per centum ad valorem: Provided, That if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this

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paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that imposed by such country, dependency, province, or other subdivision of government on such article imported from the United States, but in no case shall such duty exceed 50 per centum ad valorem.

Par. 372. Steam engines and steam locomotives, 15 per centum ad valorem; sewing machines, and parts thereof, not specially provided for, valued at not more than $75 each, 15 per centum ad valorem; valued at more than $75 each, 30 per centum ad valorem; cash registers, and parts thereof, 25 per centum ad valorem; printing presses, not specially provided for, lawn mowers, and machine tools and parts of machine tools, 30 per centum ad valorem; embroidery machines, including shuttles for sewing and embroidery machines, lace-making machines, machines for making lace curtains, nets and nettings, 30 per centum ad valorem; knitting, braiding, lace braiding, and insulating machines, and all other similar textile machinery or parts thereof, finished or unfinished, not specially provided for, 40 per centum ad valorem; all other textile machinery or parts thereof, finished or unfinished, not specially provided for, 35 per centum ad valorem; cream separators valued at more than $50 each, and other centrifugal machines for the separation of liquids or liquids and solids, not specially provided for, 25 per centum ad valorem; combined adding and typewriting machines, 30 per centum ad valorem; all other machines or parts thereof, finished or unfinished, not specially provided for, 30 per centum ad valorem: Provided, That machine tools as used in this paragraph shall be held to mean any machine operating other than by hand power which employs a tool for work on metal.

Par. 373. Shovels, spades, scoops, sythes, sickles, grass hooks, corn knives, and drainage tools and parts thereof, composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, aluminum, or other metal, whether partly or wholly manufactured, 30 per centum ad valorem.

Par. 374. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, 5 cents per pound; in coils, plates, sheets, bars, rods, circles, disks, blanks, strips, rectangles, and squares, 9 cents per pound.

Par. 375. Metallic magnesium and metallic magnesium scrap, 40 cents per pound; magnesium alloys, powder, sheets, ribbons, tubing, wire, and all other articles, wares, or manufactures of magnesium, not specially provided for, 40 cents per pound on the metallic magnesium content and 20 per centum ad valorem.

Par. 376. Antimony, as regulus or metal, 2 cents per pound; needle or liquated antimony, ¼ of 1 cent per pound.

Par. 377. Bismuth, 7½ per centum ad valorem.

Par. 378. Cadmium, 15 cents per pound.

Par. 379. Metallic arsenic, 6 cents per pound.

Par. 380. German silver, or nickel silver, unmanufactured, 20 per centum ad valorem; nickel silver sheets, strips, rods and wire, 30 per centum ad valorem.

Par. 381. Copper in rolls, rods, or sheets, 2½ cents per pound; copper engravers' plates, not ground, and seamless copper tubes and tubing, 7 cents per pound; copper engravers' plates, ground and brazed copper tubes, 11 cents per pound; brass rods, sheet brass, brass plates, bars and strips, Muntz or yellow metal sheets, sheathing, bolts, piston rods and shafting, 4 cents per pound; seamless brass tubes and tubing, 8 cents per pound; brazed brass tubes, brass angles and channels, 12 cents per pound; bronze rods and sheets, 4 cents per pound; bronze tubes, 8 cents per pound.

Par. 382. Aluminum or tin foil less than 6-1000 of an inch in thickness, 35 per centum ad valorem; bronze powder, 14 cents per pound; aluminum powder, powdered foil, powdered tin, brocades, flitters, and metallics, manufactured in whole or in part, 12 cents per pound; bronze or Dutch metal, or aluminum, in leaf, 6 cents per 100 leaves. The foregoing rate applies to leaf not exceeding in size the equivalent of 5½ by 5½ inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent.

Par. 383. Gold leaf, 55 cents per 100 leaves. The foregoing rate applies to leaf not exceeding in size the equivalent of 3⅜ by 3⅜ inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent.

Par. 384. Silver leaf, 5 cents per 100 leaves.

Par. 385. Tinsel wire, made wholly or in chief value of gold, silver, or other metal, 6 cents per pound and 10 per centum ad valorem; lame or lahn, made wholly or in chief value of gold, silver, or other metal, 6 cents per pound and 20 per centum ad valorem; bullions and metal threads made wholly or in chief value of tinsel wire, lame or lahn, 6 cents per pound and 35 per centum ad valorem; beltings, toys, and other articles made wholly or in chief value of tinsel wire, metal thread, lame or lahn, or of tinsel wire, lame or lahn, and india rubber, bullions, or metal threads, not specially provided for, 45 per centum ad valorem; woven fabrics, ribbons, fringes, and tassels, made wholly or in chief value of any of the foregoing, 55 per centum ad valorem.

Par. 386. Quicksilver, 25 cents per pound: Provided, That 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.

Par. 387. Azides, fulminates, fulminating powder, and other like articles not specially provided for, 12½ cents per pound.

Par. 388. Dynamite and other high explosives, put up in sticks, cartridges, or other forms, suitable for blasting, 1¼ cents per pound.

Par. 389. New types, 20 per centum ad valorem.

Par. 390. Nickel oxide, 1 cent per pound; nickel, and nickel alloy of any kind in which nickel is the component material of chief value, in pigs, or ingots, shot, cubes, grains, cathodes, or similar forms, 3 cents per pound; in bars, rods, plates, sheets, strips, strands, castings, wire, tubes, tubing, anodes, or electrodes, 25 per centum ad valorem; and in addition thereto, on all of the foregoing, if cold rolled, cold drawn, or cold worked, 10 per centum ad valorem.

Par. 391. Bottle caps of metal, collapsible tubes, and sprinkler tops, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 30 per centum ad valorem; if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 45 per centum ad valorem.

Par. 392. Lead-bearing ores and mattes of all kinds, 1½ cents per pound on the lead contained therein: Provided, That such duty shall not be applied to the lead contained in copper mattes unless actually recovered: Provided further, That on all importations of lead-bearing ores and mattes of all kinds the duties shall be estimated at the port of entry and a bond given in double the amount of such estimated duties for the transportation of the ores or mattes by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores or mattes at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishmnts, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Par. 393. Lead bullion or base bullion, lead in pigs and bars, lead dross, reclaimed lead, scrap lead, antimonial lead, anitmonial scrap lead, type metal, Babbitt metal, solder, all alloys or combinations of lead not specially provided for, 2¼ cents per pound on the lead contained therein; lead in sheets, pipe, shot, glazier's lead, and lead wire, 2⅝ cents per pound.

Par. 394. Zinc-bearing ore or all kinds, containing less than 10 per centum of zinc, shall be admitted free of duty; containing 10 per centum or more of zinc and less than 20 per centum, one-half of 1 cent per pound on the zinc contained therein; containing 20 per centum or more of zinc and less than 25 per centum, 1 cent per pound on the zinc contained therein; containing 25 per centum of zinc, or more, 1½ cents per pound on the zinc contained therein: Provided, That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Par. 395. Zinc in blocks, pigs, or slabs, and zinc dust, 1¾ cents per pound; in sheet, 2 cents per pound; in sheets coated or plated with nickel or other metal (except gold, silver, or platinum), or solutions, 2¼ cents per pound; old and worn-out, fit only to be remanufactured, 1½ cents per pound.

Par. 396. Print rollers and print blocks used in printing, stamping, or cutting designs for wall or crepe paper, linoleum, oilcloth or other material not specially provided for, composed wholly or in chief value of iron, steel, copper, brass, or any other metal, 60 per centum ad valorem.

Par. 397. Cylindrical steel rolls ground and polished, valued at 25 cents per pound or over, 25 per centum ad valorem.

Par. 398. Twist drills, reamers, milling cutters, taps, dies, and metal-cutting tools of all descriptions, not specially provided for, containing more than six-tenths of 1 per centum of tungsten or molybdenum, 60 per centum ad valorem.

Par. 399. Articles or wares not specially provided for, if composed wholly or in chief value of platinum, gold, or silver, and articles or wares plated with platinum, gold, or silver, or colored with gold lacquer, whether partly or wholly manufactured, 60 per centum ad valorem; if composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with platinum, gold, or silver, or colored with gold lacquer, whether partly or wholly manufactured, 40 per centum ad valorem.

Par. 400. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

### Schedule 4—Wood and Manufactures of.

Par. 401. Logs of fir, spruce, cedar, or Western hemlock, $1 per thousand feet board measure; Provided, That any such class of logs cut from any particular class of lands shall be exempt from such duty if imported from any country, dependency, province, or other subdivision or government which has, at no time during the twelve months immediately preceding their importation into the United States, maintained any embargo, prohibition, or other restriction (whether by law, order, regulation, contractual relation or otherwise, directly or indirectly) upon the exportation of such class of logs from such country, dependency, province, or other subdivision of government, if cut from such class of lands.

Par. 402. Brier root or brier wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, 10 per centum ad valorem.

Par. 403. Cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, Japanese white oak, and Japanese maple, in the log, 10 per centum ad valorem; in the form of sawed boards, planks, deals, and all other forms not further manufactured than sawed, 15 per centum ad valorem; veneers of wood and wood unmanufactured, not specially provided for, 20 per centum ad valorem.

Par. 404. Hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, roughhewn, or rough shaped, sawed or bored, 10 per centum ad valorem.

Par. 405. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing box shooks, of wood, not specially provided for, 15 per centum ad valorem.

Par. 406. Boxes, barrels, and other articles containing oranges, lemons, limes, grape fruit, shaddocks or pomelos, 25 per centum ad valorem: Provided, That the thin wood, so called, comprising the sides, tops, and bottoms of fruit boxes of the growth or manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

Par. 407. Reeds wrought or manufactured from rattan or reeds, whether round, flat, split, oval, or in whatever form, cane wrought or manufactured from rattan, cane webbing, and split or partially manufactured rattan, not specially provided for, 20 per centum ad valorem. Furniture made with frames wholly or in part of wood, rattan, reed, bamboo, osier or willow, or malacca, and covered wholly or in part with rattan, reed, grass, osier or willow, or fiber of any kind, 60 per centum ad valorem; split bamboo, 1¼ cents per pound; osier or willow, including chip of and split willow, prepared for basket makers' use, 35 per centum ad valorem; all articles not specially provided for, wholly or partly manufactured of rattan, bamboo, osier or willow, 45 per centum ad valorem.

Par. 408. Toothpicks of wood or other vegetable substance, 25 per centum ad valorem; butchers' and packers' skewers of wood, 25 cents per thousand.

Par. 409. Porch and window blinds, baskets, chair seats, curtains shades or screens, any of the foregoing wholly or in chief value of bamboo, wood, straw, papier-mache, palm leaf, or compositions of wood, not specially provided for, 35 per centum ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, 45 per centum ad valorem.

Par. 410. Spring clothespins, 15 cents per gross; house or cabinet furniture wholly or in chief value of wood, wholly or partly finished, wood flour, and manufactures of wood or bark, or of which wood or bark is the com-

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ponent material of chief value, not specially provided for, 33 1-3 per centum ad valorem.

### Schedule 5—Sugar, Molasses, and Manufactures of.

Par. 501. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five sugar degrees, and all mixtures containing sugar and water, testing by the polariscope above fifty sugar degrees and not above seventy-five sugar degrees, 1 24-100 cents per pound, and for each additional sugar degree shown by the polariscope test, 46-1000 of 1 cent per pound additional, and fractions of a degree in proportion.

Par. 502. Molasses and sugar sirups, not specially provided for, testing not above 48 per centum total sugars, 25-100 of 1 cent a gallon; testing above 48 per centum total sugars, 275-1000 of 1 cent additional for each per centum of total sugars and fractions of a per centum in proportion; molasses testing not above 52 per centum total sugars not imported to be commercially used for the extraction of sugar, or for human consumption 1-6 of 1 cent per gallon, testing above 52 and not above 56 per centum total sugars not imported to be commercially used for the extraction of sugar, or for human consumption, 1-6 of 1 cent additional for each per centum of total sugars and fractions of a per centum in proportion.

Par. 503. Maple sugar and maple sirup, 4 cents per pound; dextrose testing not above 99.7 per centum and dextrose sirup, 1½ cents per pound. Sugar cane in its natural state, $1 per ton of two thousand pounds; sugar contained in dried sugar cane, or in sugar cane in any other than its natural state, 75 per centum of the rate of duty applicable to manufactured sugar of like polariscopic test.

Par. 504. Adonite, arabinose, dulcite, galactose, inosite, inulin, levulose, mannite, d-talose, d-tagatose, ribose, melibiose, destrose testing above 99.7 per centum mannose, melezitose, raffinose, rhamnose, salicin, sorbite, xylose and other saccharides, 50 per centum ad valorem.

Par. 505. Sugar candy and all confectionery not specially provided for, and sugar after being refined, when tinctured, colored, or in any way adulterated, 40 per centum ad valorem.

### Schedule 6—Tobacco and Manufactures of.

Par. 601. Wrapper tobacco, and filler tobacco when mixed or packed with more than 35 per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, $2 10 per pound; if stemmed, $2 75 per pound; filler tobacco not specially provided for, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

Par. 602. The term "wrapper tobacco" as used in this title means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. Collectors of customs shall permit entry to be made, under rules and regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco when the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package, in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

Par. 603. All other tobacco, manufactured, or unmanufactured, not specially provided for, 55 cents per pound; scrap tobacco, 35 cents per pound.

Par. 604. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, and tobacco stems, cut, ground, or pulverised, 55 cents per pound.

Par. 605. Cigars, cigarettes, cheroots of all kinds, $4 50 per pound and 25 per cent ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

### Schedule 7—Agricultural Products and Provisions.

Par. 701. Cattle weighing less than 1,050 pounds each, 1½ cents per pound; weighing 1,050 pounds each or more, 2 cents per pound; fresh beef and veal, 3 cents per pound; tallow, ½ of 1 cent per pound; oleo oil and oleo stearing, 1 cent per pound.

Par. 702. Sheep and goats, $2 per head; fresh mutton and goat meat, 2½ cents per pound; fresh lamb, 4 cents per pound.

Par. 703. Swine, ½ of 1 cent per pound; fresh pork, ¾ of 1 cent per pound; bacon, hams, and shoulders, and other pork, prepared or preserved, 2 cents per pound; lard, 1 cent per pound; lard compounds and lard substitutes, 4 cents per pound.

Par. 704. Reindeer meat, venison and other game (except birds) not specially provided for, 4 cents per pound.

Par. 705. Extract of meat, including fluid, 15 cents per pound.

Par. 706. Meats, fresh, prepared, or preserved, not specially provided for, 20 per centum ad valorem: Provided, That no meats of any kind shall be imported into the United States unless the same is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome, or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30 1906 (Thirty-fourth Statutes at Large, page 674), commonly called the "Meat Inspection Amendment," and the Act of June 30 1906 (Thirty-fourth Statutes at Large, page 768), commonly called the "Food and Drugs Act," and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this provision, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

Par. 707. Milk, fresh, 2½ cents per gallon; sour milk and buttermilk, 1 cent per gallon; cream, 20 cents per gallon: Provided, That fresh or sour milk containing more than 7 per centum of butter fat shall be dutiable as cream, and cream containing more than 45 per centum of butter fat shall be dutiable as butter.

Par. 708. Milk, condensed or evaporated: In hermetically sealed containers, unsweetened, 1 cent per pound; sweetened, 1½ cents per pound; all other 1⅜ cents per pound; whole milk powder, 3 cents per pound; cream powder, 7 cents per pound; and skimmed milk powder, 1½ cents per pound; malted milk and compounds or mixtures of or substitutes for milk or cream, 20 per centum ad valorem.

Par. 709. Butter, 8 cents per pound; oleomargarine and other butter substitutes, 8 cents per pound.

Par. 710. Cheese and substitutes therefor, 5 cents per pound, but not less than 25 per centum ad valorem.

Par. 711. Birds, live: Poultry, 3 cents per pound; all other, valued at $5 or less each, 50 cents, each; valued at more than $5 each, 20 per centum ad valorem.

Par. 712. Birds, dead, dressed or undressed: Poultry, 6 cents per pound; all other, 8 cents per pound; all the foregoing, prepared or preserved in any manner and not specially provided for, 35 per centum ad valorem.

Par. 713. Eggs of poultry, in the shell, 8 cents per dozen; whole eggs egg yolk, and egg albumen, frozen or otherwise prepared or preserved, and not specially provided for, 6 cents per pound; dried whole eggs, dried egg yolk, and dried egg albumen, 18 cents per pound.

Par. 714. Horses and mules, valued at not more than $150 per head, $30 per head; valued at more than $150 per head, 20 per centum ad valorem.

Par. 715. Live animals, vertebrate and invertebrate, not specially provided for, 15 per centum ad valorem.

Par. 716. Honey, 3 cents per pound.

Par. 717. Fish, fresh, frozen, or packed in ice: Halibut, salmon, mackerel, and swordfish, 2 cents per pound; other fish, not specially provided for, 1 cent per pound.

Par. 718. Salmon, pickled, salted, smoked, kippered, or otherwise prepared or preserved, 25 per centum ad valorem; finnan haddie, 25 per centum ad valorem; dried fish, salted or unsalted, 1¼ cents per pound; smoked herring, skinned or boned, 2½ cents per pound; all other fish, skinned or boned, in bulk, or in immediate containers wieghing with their contents more than 15 pounds each, 2½ cents per pound, net weight.

Par. 719. Herring and mackerel, pickled or salted, whether or not boned, when in bulk, or in immediate containers weighing with their contents more than 15 pounds each, 1 cent per pound, net weight.

Par. 720. Fish (except shellfish), by whatever name known, packed in oil or in oil and other substances, 30 per centum ad valorem; all fish (except shellfish), pickled, salted, smoked, kippered, or otherwise prepared or preserved (except in oil or in oil and otner substances), in immediate containers weighing with their contents not more than 15 pounds each, 25 per centum ad valorem; in bulk or in immediate containers weighing with their contents more than 15 pounds each, 1¼ cts. per pound, net weight.

Par. 721. Crab meat, packed in ice or frozen, or prepared or preserved in any manner, 15 per centum ad valorem; fish paste and fish sauce, 30 per centum ad valorem; caviar and other fish roe for food purposes, packed in ice or frozen, prepared or preserved, by the addition of salt in any amount, or by other means, 30 per centum ad valorem.

Par. 722. Barley, hulled or unhulled, 20 cents per bushel of 48 pounds; barley malt, 40 cents per 100 pounds; pearl barley, patent barley and barley flour, 2 cents per pound.

Par. 723. Buckwheat, hulled or unhulled, 10 cents per 100 pounds; buckwheat flour and grits or groats, ½ of 1 cent per pound.

Par. 724. Corn or maize, including cracked corn, 15 cents per bushel of 56 pounds; corn grits, meal, and flour, and similar products, 30 cents per 100 pounds.

Par. 725. Macaroni, vermicelli, noodles, and similar alimentary pastes, 2 cents per pound.

Par. 726. Oats, hulled or unhulled, 15 cents per bushel of 32 pounds; unhulled ground oats, 45 cents per 100 pounds; oatmeal, rolled oats, oat grits, and similar oat products, 80 cents per 100 pounds.

Par. 727. Paddy or rough rice, 1 cent per pound; brown rice (hulls removed), 1¼ cents per pound; milled rice (bran removed), 2 cents per pound; broken rice, and rice meal, flour, polish, and bran, ½ of 1 cent per pound.

Par. 728. Rye, 15 cents per bushel of 56 pounds; rye flour and meal, 45 cents per 100 pounds.

Par. 729. Wheat, 30 cents per bushel of 60 pounds; wheat flour, semolina, crushed or cracked wheat, and similar wheat products not specially provided for, 78 cents per 100 pounds.

Par. 730. Bran, shorts, by-product feeds obtained in milling wheat or other cereals, 15 per centum ad valorem; hulls of oats, barley, buckwheat, or other grains, ground or unground, 10 cents per 100 pounds; dried beet pulp, malt sprouts, and brewers' grains, $5 per ton; mixed feeds, consisting of an admixture of grains or grain products with oil cake, oil-cake meal, molasses, or other feedstuffs, 10 per centum ad valorem.

Par. 731. Screenings, scalpings, chaff, or scourings of wheat, flaxseed, or other grains or seeds: Unground, or ground, 10 per centum advalorem: Provided, That when grains or seeds contain more than 5 per centum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate.

Par. 732. Cereal breakfast foods, and similar cereal preparations, by whatever name known, processed further than milling, and not specially provided for, 20 per centum ad valorem.

Par. 733. Biscuits, wafers, cake, cakes, and similar baked articles, and puddings, all the foregoing by whatever name known, whether or not containing chocolate, nuts, fruits or confectionery of any kind, 30 per centum ad valorem.

Par. 734. Apples, green or ripe, 25 cents per bushel of 50 pounds; dried, desicated, or evaporated, 2 cents per pound; otherwise prepared or preserved, and not specially provided for, 2½ cents per pound.

Par. 735. Apricots, green, ripe, dried, or in brine, ½ of 1 cent per pound; otherwise prepared or presreved, 35 per centum ad valorem.

Par. 736. Berries, edible, in their natural condition or in brine, 1¼ cents per pound; dried, desicated, or evaporated, 2½ cents per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

Par. 737. Cherries, in their natural state, sulphured, or in brine, 2 cents per pound; maraschino cherries and cherries prepared or preserved in any manner, 40 per centum ad valorem.

Par. 738. Cider, 5 cents per gallon; vinegar, 6 cents per proof gallon: Provided, That the standard proof for vinegar shall be 4 per centum by weight of acetic acid.

Par. 739. Citrons and citron peel, crude, dried, or in brine, 2 cents per pound; candied or otherwise prepared or preserved, 4½ cents per pound; orange and lemon peel, crude, dried, or in brine, 2 cents per pound; candied, or otherwise prepared or preserved, 5 cents per pound.

Par. 740. Figs, fresh, dried, or in brine, 2 cents per pound; prepared or preserved in any manner, 35 per centum ad valorem.

Par. 741. Dates, fresh or dried, 1 cent per pound; prepared or preserved in any manner, 35 per centum ad valorem.

Par. 742. Grapes in bulk, crates, barrels or other packages, 25 cents per cubic foot of such bulk or the capacity of the packages, according as imported; raisins, 2 cents per pound; other dried grapes, 2½ cents per pound; currants, Zante, or other, 2 cents per pound.

Par. 743. Lemons, 2 cents per pound; limes, in their natural state, or in brine, and oranges, 1 cent per pound; grapefruit, 1 cent per pound.

Par. 744. Olives in brine, green, 20 cents per gallon; ripe, 20 cents per gallon; pitted or stuffed, 30 cents per gallon; dried ripe olives, 4 cts per pound.

Par. 745. Peaches and pears, green, ripe or in brine, ½ of 1 cent per pound; dried, desiccated, or evaporated, 2 cents per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

Par. 746. Pineapples, 22½ cents per crate of 1 and 96-100 cubic feet; in bulk, ¾ of 1 cent each; candied, crystalized, or glace, 35 per centum ad

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valorem; otherwise prepared or preserved, and not specially provided for, 2 cents per pound.

Par. 747. Plums, prunes, and prunelles, green, ripe, or in brine, ½ of 1 cent per pound; dried, ½ of 1 cent per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

Par. 748. All jellies, jams, marmalades, and fruit butters, 35 per centum ad valorem.

Par. 749. Fruits in their natural state, or in brine, pickled, dried, desiccated, evaporated, or otherwise prepared or preserved, and not specially provided for, and mixtures of two or more fruits, prepared or preserved, 35 per centum ad valorem: Provided, That all specific provisions of this title for fruits and berries prepared or preserved shall include fruits and berries preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices.

Par. 750. Berries and fruits, of all kinds, prepared or preserved in any manner, containing 5 per centum or more of alcohol, shall pay in addition to the rates provided in this title $5 per proof gallon on the alcohol contained therein: Provided, however, That nothing in this Act shall be construed as permitting the importation of intoxicating liquor in violation of the Eighteenth Amendment to the Constitution, or any Act of Congress enacted in its enforcement.

Par. 751. Tulip, lily, and narcissus bulbs, and lily of the valley pips $2 per 1,000; hyacinth bulbs, $4 per 1,000; crocus bulbs, $1 per 1,000; all other bulbs and roots, root stocks, clumps, corms, tubers, and herbaceous perennials, imported for horticultural purposes, 30 per centum ad valorem; cut flowers, fresh or preserved, 40 per centum ad valorem.

Par. 752. Seedlings and cuttings of Manetti, multiflora, brier, rugosa, and other rose stock, all the foregoing not more than three years old, $2 per 1,000; rose plants, budded, grafted, or grown on their own roots, 4 cents each; cuttings, seedlings, and grafted or budded plants of other deciduous or evergreen ornamental trees, shrubs, or vines, and all nursery or greenhouse stock, not specially provided for, 25 per centum ad valorem

Par. 753. Seedlings, layers, and cuttings of apple, cherry, pear, plum, quince, and other fruitstocks, $2 per 1,000; grafted or budded fruit trees, cuttings and seedlings of grapes, currants, gooseberries, or other fruit, vines, plants or bushes, 25 per centum ad valorem.

Par. 754. Almonds, not shelled, 4½ cents per pound; shelled, 14 cents per pound; almond paste, 14 cents per pound.

Par. 755. Cream or Brazil nuts, 1 cent per pound; filberts, not shelled, 2½ cents per pound; shelled, 5 cents per pound; pignolia nuts, 1 cent per pound; pistache nuts, 1 cent per pound.

Par. 756. Coconuts, ½ of 1 cent each; coconut meat, shredded an desiccated, or similarly prepared, 3½ cents per pound.

Par. 757. Peanuts, not shelled, 3 cents per pound; shelled, 4 cents per pound.

Par. 758. Walnuts of al kinds, not shelled, 4 cents per pound; shelled, 12 cents per pound; pecans, unshelled, 3 cents per pound; shelled, 6 cents per pound.

Par. 759. Edible nuts, shelled or unshelled, not specially provided for, 1 cent per pound; pickled, or otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem; nut and kernel paste not specially provided for, 25 per centum ad valorem; Provided, That no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.

Par. 760. Oil-bearing seeds and materials: Castor beans, ½ of 1 cent per pound; flaxseed, 40 cents per bushel of 56 pounds; poppy seed, 32 cents per 100 pounds; sunflower seed, 2 cents per pound; apricot and peach kernels, 3 cents per pound; soya beans, ½ of 1 cent per pound; cotton seed, 1-3 of 1 cent per pound.

Par. 761. Grass seeds: Alfalfa, 4 cents per pound; alsike clover, 4 cents per pound; crimson clover, 1 cent per pound; red clover, 4 cents per pound; white clover, 3 cents per pound; clover, not specially provided for, 2 cents per pound; millet, 1 cent per pound; timothy, 2 cents per pound; hairy vetch, 2 cents per pound; spring vetch, 1 cent per pound; all other grass seeds not specially provided for, 2 cents per pound: Provided, That no allowance shall be made for dirt or other impurities in seed provided for in this paragraph.

Par. 762. Other garden and field seeds: Beet (except sugar beet), 4 cents per pound; cabbage, 10 cents per pound; canary, 1 cent per pound; carrot, 4 cents per pound; cauliflower, 25 cents per pound; celery, 2 cents per pound; kale, 6 cents per pound; kohlrabi, 8 cents per pound; mangelwurzel, 4 cents per pound; mushroom spawn, 1 cent per pound; onion, 15 cents per pound; parsley, 2 cents per pound; parsnip, 4 cents per pound; pepper, 15 cents per pound; radish, 4 cents per pound; spinach, 1 cent per pound; tree and shrub, 8 cents per pound; turnip, 4 cents per pound; rutabaga, 4 cents per pound; flower, 6 cents per pound; all other garden and field seeds not specially provided for, 6 cents per pound: Provided, That the provisions for seeds in this schedule shall include such seeds whether used for planting or for other purposes.

Par. 763. Beans, not specially provided for, green or unripe, one-half of 1 cent per pound; dried, 1¼ cents per pound; in brine, prepared or preserved in any manner, 2 cents per pound.

Par. 764. Sugar beets, 80 cents per ton; other beets, 17 per centum ad valorem.

Par. 765. Lentils, one-half of 1 cent per pound; lupines, one-half of 1 cent per pound.

Par. 766. Mushrooms, fresh, or dried or otherwise prepared or preserved, 45 per centum ad valorem; truffles, fresh, or dried or otherwise prepared or preserved, 25 per centum ad valorem.

Par. 767. Peas, green or dried, 1 cent per pound; peas, split, 1¼ cents per pound; peas, prepared or preserved in any manner, 2 cents per pound.

Par. 768. Onions, 1 cent per pound; garlic, 2 cents per pound.

Par. 769. White or Irish potatoes, 50 cents per one hundred pounds; dried, dehydrated, or desiccated potatoes, 2¾ cents per pound; potato flour, 2½ cents per pound.

Par. 770. Tomatoes in their natural state, one-half of 1 cent per pound; tomato paste, 40 per centum ad valorem; all other, prepared or preserved in any manner, 15 per centum ad valorem.

Par. 771. Turnips, 12 cents per one hundred pounds.

Par. 772. Vegetables in their natural state, not specially provided for, 25 per centum ad valorem: Provided, That in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

Par. 773. Vegetables, if cut, sliced, or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared or preserved in any other way and not specially provided for; sauces of all kinds, not specially provided for; soya beans, prepared or preserved in any manner; bean stick, miso, bean cake, and similar products, not specially provided for; soups, pastes, balls, puddings, hash, and all similar forms, composed of vegetables, or of vegetables and meat or fish, or both, not specially provided for, 35 per centum ad valorem.

Par. 774. Acorns, and chicory and dandelion roots, crude, 1½ cents per pound; ground, or otherwise prepared, 3 cents per pound; all coffee substitutes and adulterants, and coffee essences, 3 cents per pound.

Par. 775. Chocolate and cocoa, sweetened or unsweetened, powdered, or otherwise prepared, 17½ per centum ad valorem, but not less than 2 cents per pound; cacao butter, 25 per centum ad valorem.

Par. 776. Ginger root, candied, or otherwise prepared or preserved, 20 per centum ad valorem.

Par. 777. Hay, $4 per ton; straw, $1 per ton.

Par. 778. Hops, 24 cents per pound; hop extract, $2 40 per pound; lupulin, 75 cents per pound.

Par. 779. Spices and spice seeds: Anise seeds, 2 cents per pound; caraway seeds, 1 cent per pound; cardamom seeds, 10 cents per pound; cassia, cassia buds, and cassia vera, unground, 2 cents per pound; ground, 5 cents per pound; cloves, unground, 3 cents per pound; ground, 6 cents per pound; clove stems, unground, 2 cents per pound; ground, 5 cents per pound; cinnamon and cinnamon chips, unground, 2 cents per pound; ground, 5 cents per pound; coriander seeds, one-half of 1 cent per pound; cummin seeds, 1 cent per pound; fennel seeds, 1 cent per pound; ginger root, not preserved or candied, unground, 2 cents per pound; ground, 5 cents per pound; mace, unground, 4 cents per pound; ground, 8 cents per pound; Bombay or wild mace, unground, 18 cents per pound; ground, 22 cents per pound; mustard seeds (whole), 1 cent per pound; mustard, ground, or prepared in bottles or otherwise, 8 cents per pound; nutmegs, unground, 2 cents per pound; ground, 5 cents per pound; pepper, capsicum or red pepper or cayenne pepper, and paprika unground, 2 cents per pound; ground, 5 cents per pound; black or white pepper, unground, 2 cents per pound; ground, 5 cents per pound; pimento (allspice), unground, 1 cent per pound; ground, 3 cents per pound; whole pimientos, packed in brine or in oil, or prepared or preserved in any manner, 6 cents per pound; sage, unground, 1 cent per pound; ground, 3 cents per pound; mixed spices, and spices and spice seeds not specially provided for, including all herbs or herb leaves in glass or other small packages, for culinary use, 25 per centum ad valorem: Provided, That in all the foregoing no allowance shall be made for dirt or other foreign matter: Provided further, That the importation of pepper shells, ground or unground, is hereby prohibited.

Par. 780. Teasels, 25 per centum ad valorem.

### Schedule 8—Spirits, Wines, and Other Beverages.

Par. 801. Nothing in this schedule shall be construed as in any manner limiting or restricting the provisions of Title II or III of the National Prohibition Act, as amended.

The duties prescribed in Schedule 8 and imposed by Title I shall be in addition to the internal-revenue taxes imposed under existing law, or any subsequent Act.

Par. 802. Brandy and other spirits manufactured or distilled from grain or other materials, cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and bitters of all kinds (except Angostura bitters) containing spirits, and compounds and preparations of which distilled spirits are the component material of chief value and not specially provided for, $5 per proof gallon; Angostura bitters, $2 60 per proof gallon.

Par. 803. Champagne and all other sparkling wines, $6 per gallon.

Par. 804. Still wines, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not specially provided for, $1 25 per gallon: Provided, That any of the foregiong articles specified in this paragraph when imported containing more than 24 per centum of alcohol shall be classed as spirits and pay duty accordingly.

Par. 805. Ale, porter, stout, beer, and fluid malt extract, $1 per gallon, malt extract, solid or condensed, 60 per centum ad valorem.

Par. 806. Cherry juice, prune juice, or prune wine, and all other fruit juices and fruit sirups, not specially provided for, containing less than one-half of 1 per centum of alcohol, 70 cents per gallon, containing one-half of 1 per centum or more of alcohol, 70 cents per gallon and in addition thereto $5 per proof gallon on the alcohol contained therein, grape juice, grape sirup, and other similar products of the grape, by whatever name known, containing or capable of producing less than 1 per centum of alcohol, 70 cents per gallon, containing or capable of producing more than 1 per centum of alcohol, 70 cents per gallon, and in addition thereto $5 per proof gallon on the alcohol contained therein or that can be produced therefrom.

Par. 807. Ginger ale, ginger beer, lemonade, soda water, and similar beverages containing no alcohol, and beverages containing less than one-half of 1 per centum of alcohol, not specially provided for, 15 cents per gallon.

Par. 808. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for, 10 cents per gallon.

Par. 809. When any article provided for in this schedule is imported in bottles or jugs, duty shall be collected upon the bottles or jugs at one-third the rate provided on the bottles or jugs if imported empty or separately.

Par. 810. Each and every gauge or wine gallon of measurement shall be counted as at lease one proof gallon, and the standard for determining the proof of brandy and other spirits or liquors of any kind when imported shall be the same as that which is defined in the laws relating to internal revenue. The Secretary of the Treasury, in his discretion, may authorize the ascertainment of the proof of wines, cordials, or other liquors and fruit juices by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

Par. 811. No lower rate or amount of duty shall be levied, collected, and paid on the articles enumerated in paragraph 802 of this schedule 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, spirits, or wines imported by any names whatever shall be subject to the highest rate or duty provided for the genuine articles respectively intended to be represented, and in no case less than $5 per proof gallon: Provided, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverages put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States.

Par. 812. There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the Collector of Customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents, amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties.

Par. 813. No wines, spirits, or other liquors or articles provided for in this schedule containing one-half of 1 per centum or more of alcohol shall be imported or permitted entry except on a permit issued therefor by the Commissioner of Internal Revenue, and any such wines, spirits, or other liquors or articles imported or brought into the United States without a permit shall be seized and forfeited in the same manner as for other violations of the customs laws.

Par. 814. The Secretary of the Treasury is hereby authorized and directed to make all rules and regulations necessary for the enforcement of the provisions of this schedule.

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### Schedule 9—Cotton Manufactures.

Par. 901. Cotton yarn, including wraps, in any form, not bleached, dyed, colored, combed, or plied, of numbers not exceeding number 40, one-fifth of 1 cent per number per pound; exceeding number 40 and not exceeding number 120, 8 cents per pound and, in addition thereto, one-fourth of 1 cent per number per pound for every number in excess of number 40; exceeding number 120, 28 cents per pound: Provided, That none of the foregoing, of numbers not exceeding number 80, shall pay less duty than 5 per centum ad valorem and, in addition thereto, for each number, one-fourth of 1 per centum ad valorem; nor of numbers exceeding number 80, less than 25 per centum ad valorem.

Cotton yarn, including warps, in any form, bleached, dyed, colored, combed, or plied, of numbers not exceeding number 40, one-fourth of 1 cent per number per pound; exceeding number 40 and not exceeding number 120, 10 cents per pound and, in addition thereto, three-tenths of 1 cent per number per pound for every number in excess of number 40; exceeding number 120, 34 cents per pound: Provided, That none of the foregoing, of numbers not exceeding number 80, shall pay less duty than 10 per centum ad valorem and, in addition thereto, for each number one-fourth of 1 per centum ad valorem; nor of numbers exceeding number 80, less than 30 per centum ad valorem: Provided further, That when any of the foregoing yarns are printed, dyed, or colored with vat dyes, there shall be paid a duty of 4 per centum ad valorem in addition to the above duties.

Cotton waste, manufactured or otherwise advanced in value, cotton card laps, sliver, and roving, 5 per centum ad valorem.

Par. 902. Cotton sewing thread, one-half of 1 cent per hundred yards; crochet, darning, embroidery, and knitting cottons, put up for handwork, in lengths not exceeding eight hundred and forty yards, one-half of 1 cent per hundred yards: Provided, That none of the foregoing shall pay a less rate of duty than 20 nor more than 35 per centum ad valorem. In no case shall the duty be assessed on a less number of yards than is marked on the goods as imported.

Par. 903. Cotton cloth, not bleached, printed, dyed, colored, or woven-figured, containing yarns the average number of which does not exceed number 40, 40-100 of 1 cent per average number per pound, exceeding number 40, 16 cents per pound, and, in addition thereto, 55-100 of 1 cent per average number per pound for every number in excess of number 40: Provided, That none of the foregoing, when containing yarns the average number of which does not exceed number 80, shall pay less duty than 10 per centum ad valorem and, in addition thereto, for each number, ¼ of 1 per centum ad valorem, nor when exceeding number 80, less than 30 per centum ad valorem.

Cotton cloth, bleached, containing yarns the average number of which does not exceed number 40, 45-100 of 1 cent per average number per pound; exceeding number 40, 18 cents per pound; and, in addition thereto, 3-5 of 1 cent per average number per pound for every number in excess of number 40: Provided, That none of the foregoing, when containing yarns the average number of which does not exceed number 80, shall pay less duty than 13 per centum ad valorem, and, in addition thereto, for each number, ¼ of 1 per centum ad valorem, nor when exceeding number 80, less than 33 per centum ad valorem.

Cotton cloth, printed, dyed, colored, or woven-figured, containing yarns the average number of which does not exceed number 40, 55-100 of 1 cent per average number per pound, exceeding number 40, 22 cents per pound and, in addition thereto, 65-100 of 1 cent per average number per pound for every number in excess of number 40: Provided, That none of the foregoing, when containing yarns the average number of which does not exceed number 80, shall pay less duty than 15 per centum ad valorem and, for each number, 5 16 of 1 per centum ad valorem, nor when exceeding number 80, less than 40 per centum ad valorem: Provided further, That when not less than 40 per centum of the cloth is printed, dyed, or colored with vat dyes, there shall be paid a duty of 4 per centum ad valorem in additon to the above duties. Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.

Par. 904. The term cotton cloth, or cloth, wherever used in this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included. The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous, in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles, the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.

Par. 905. Tire fabric or fabric for use in pneumatic tires, including cord fabric, 25 per centum ad valorem.

Par. 906. In addition to the duty or duties imposed upon cotton cloth in Paragraph 903, there shall be paid the following duties, namely: On all cotton cloths woven with 8 or more harnesses or with jacquard, lappet, or swivel attachments, 10 per centum ad valorem, on all cotton cloths, other than the foregoing, woven with drop boxes, 5 per centum ad valorem. In no case shall the duty or duties imposed upon cotton cloth in paragraphs 903, or 903 and 906 exceed 45 per centum ad valorem.

Par. 907. Tracing cloth, 5 cents per square yard and 20 per centum ad valorem, cotton window hollands, all oil-cloths (except silk oil-cloths and oil-cloths for floors), and filled or coated cotton cloths not specially provided for, 3 cents per square yard and 20 per centum ad valorem water proof cloth composed wholly or in chief value of cotton or other vegetable fibre, whether or not in part of india rubber, 5 cents per square yard and 30 per centum ad valorem.

Par. 908. Cloth in chief value of cotton, containing silk or artificial silk, shall be classified for duty as cotton cloth under paragraphs 903, 904, and 906, and in addition thereto there shall be paid on all such cloth, 5 per centum ad valorem. Provided, That none of the foregoing shall pay a rate of duty of more than 45 per centum ad valorem.

Par. 909. Tapestries, and other Jacquard woven upholstery cloths, Jacquarrd woven blankets and Jacquard woven napped cloths, all the foregoing, in the piece or otherwise, composed wholly or in chief value of cotton or other vegetable fibre, 45 per centum ad valorem.

Par. 910. Pile fabrics, composed wholly or in chief value of cotton, including plush and velvet ribbons, cut or uncut, whether or not the pile covers the whole surface, and manufactures, in any form, made or cut from cotton pile fabrics, 50 per centum ad valorem, terry-woven fabrics, composed wholly or in chief value of cotton, and manufactures in any form, made or cut from terry-woven fabrics, 40 per centum ad valorem.

Par. 911. Table damask, composed wholly or in chief value of cotton, and manufactures, in any form, composed wholly or in chief value of such damask, 30 per centum ad valorem.

Par. 912. Quilts or bedspreads, in the piece or otherwise, composed wholly or in chief value of cotton, woven of two or more sets of warp threads or of two or more sets of filling threads, 40 per centum ad valorem, other quilts or bedspreads, wholly or in chief value of cotton, 25 per centum ad valorem, sheets, pillowcases, blankets, towels, polishing cloths, dust cloths, and mop cloths, composed wholly or in chief value of cotton, not Jacquard figured or terry-woven, not made of pile fabrics, and not specially provided for, 25 per centum ad valorem, table and bureau covers, centre-pieces, runners, scarfs, napkins, and doilies, made of plain-woven cotton cloth, and not specially provided for, 30 per centum ad valorem.

Par. 913. Fabrics with fast edges not exceeding 12 inches in width, and articles made therefrom, tubings, garters, suspenders, braces, cords, tassels, and cords and tassels, all the foregoing composed wholly or in chief value of cotton or of cotton and india rubber, and not specially provided for, 35 per centum ad valorem, spindle banding, and lamp, stove, or candle wicking, made of cotton or other vegetable fibre, 10 cents per pound and 12½ per centum ad valorem, boot, shoe, or corset lacings, made of cotton or other vegetable fibre, 15 cents per pound and 20 per centum ad valorem, loom harness, healds and collets, made wholly or in chief value of cotton or other vegetable gibre, 25 cents per pound and 25 per centum ad valorem, labels for garments or other articles, composed of cotton or other vegetable fibre, 50 per centum ad valorem, belting, for machinery, composed wholly or in chief value of cotton or other vegetable fibre, or cotton or other vegetable fibre and india rubber, 30 per centum ad valorem.

Par. 914. Knit fabric, in the piece, composed wholly or in chief value of cotton or other vegetable fibre, made on a warp-knitting machine, 55 per centum ad valorem, made on other than a warp-knitting machine, 35 per centum ad valorem.

Par. 915. Gloves, composed wholly or in chief value of cotton or other vegetable fibre, made of fabric knit on a warp-kintting machine, if single fold of such fabric, when unshrunk and not sueded, and having less than 40 rows of loops per inch in width on the face of the glove, 50 per centum ad valorem, when shrunk or sueded or having 40 or more rows of loops per inch in width on the face of the glove, and not over 11 inches in length, $2 50 per dozen pairs, and for each additional inch in excess of 11 inches, 10 cents per dozen pairs, if of two or more folds of fabric, any fold of which is made on a warp-knitting machine, and not over 11 inches in length, $3 per dozen pairs, and for each additional inch in excess of 11 inches, 10 cents per dozen pairs, but in no case shall any of the foregoing duties be less than 40 nor more than 75 per centum ad valorem, made of fabric knit on other than a warp-knitting machine, 50 per centum ad valorem, made of woven fabric, 25 per centum ad valorem.

Par. 916. Hose and half-hose, selvedged, fashioned, seamless, or mock-seamed, finished or unfinished, composed of cotton or other vegetable fiber, made wholly or in part on knitting machines, or knit by hand, 50 per centum ad valorem.

Hose and half-hose, finished or unfinished, made or cut from knitted fabric composed of cotton or other vegetable fiber, and not specially provided for, 30 per centum ad valorem.

Par. 917. Underwear and all other wearing apparel of every description, finished or unfinished, composed of cotton or other vegetable fiber, made wholly or in part on knitting machines, or knit by hand, and not specially provided for, 45 per centum ad valorem.

Par. 918. Handkerchiefs and mufflers, composed wholly or in chief value of cotton, finished or unfinished, not hemmed, shall pay duty as cloth, hemmed or hemstitched, shall pay, in addition thereto, 10 per centum ad valorem: Provided, That none of the foregoing, when containing yarns the average number of which does not exceed number 40, shall pay less than 30 per centum ad valorem; nor when exceeding number 40, less than 40 per centum ad valorem.

Par. 919. Clothing and articles of wearing apparel of every description, manufactured wholly or in part, composed wholly or in chief value of cotton, and not specially provided for, 35 per centum ad valorem.

Shirt collars and cuffs, of cotton, not specially provided for, 30 cents per dozen pieces and 10 per centum ad valorem.

Par. 920. Lace window curtains, nets, nettings, pillow shams and bed sets, and all other articles and fabrics, by whatever name known, plain or Jacquard figured, finished or unfinished, wholly or partly manufactured for any use whatsoever, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fiber, when counting not more than five points or spaces between the warp threads to the inch, 1½ cents per square yard; when containing more than five such points or spaces to the inch, ¾ of 1 cent per square yard in addition for each point in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, 25 per centum ad valorem; Provided, That none of the foregoing shall pay a less rate of duty than 60 per centum ad valorem.

Par. 921. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for, 40 per centum ad valorem.

### Schedule 10—Flax, Hemp and Jute, and Manufactures of.

Par. 1001. Flax straw, $2 per ton; flax, not hackled, 1 cent per pound flax, hackled, including "dressed line," 2 cents per pound; flax tow and flax noils, crin vegetal, or palm-leaf fiber, twisted or not twisted, ¾ of 1 cent per pound; hemp and hemp tow, 1 cent per pound; hackled hemp, 2 cents per pound.

Par. 1002. Silver and roving, of flax, hemp, ramie, or other vegetable fiber, not specially provided for, 20 per centum ad valorem.

Par. 1003. Jute yarns or rovings, single, coarser in size than 20-pound, 2½ cents per pound; 20-pound up to but not including 10-pound, 4 cents per pound; 10-pound up to but not including 5-pound, 5½ cents per pound; 5-pound and finer, 7 cents per pound, but not more than 40 per centum ad valorem; jute sliver, 1½ cents per pound; twist, twine, and cordage, composed of two or more jute yarns or rovings twisted together, the size of the single yarn or roving of which is coarser than 20-pound, 3½ cents per pound; 20-pound up to but not including 10-pound, 5 cents per pound; 10-pound up to but not including 5-pound, 6½ cents per pound; 5-pound and finer, 11 cents per pound.

Par. 1004. Single yarns, in the gray, made of flax, hemp, or ramie, or a mixture of any of them, not finer than 12 lea, 10 cents per pound; finer than 12 lea, and not finer than 60 lea, 10 cents per pound and ½ of 1% per pound additional for each lea or part of a lea in excess of 12; finer than 60 lea, 35 cents per pound; and in addition thereto, on any of the foregoing yarns when boiled, 2 cents per pound; when bleached, dyed, or otherwise treated, 5 cents per pound: Provided, That the duty on any of the foregoing yarns shall not be less than 25 nor more than 35 per centum ad valorem. Threads, twines, and cords, composed of two or more yarns of flax, hemp, or ramie, or a mixture of any of them, twisted together, the size of the single yarn of which is not finer than 11 lea, 18¼ cents per pound; finer then 11 lea and not finer than 60 lea, 18¼ cents per pound and ¾ of 1 cent per pound additional for each lea or part of a lea in excess or 11; finer than 60 lea, 56 cents per pound; and in addition thereto, on any of the foregoing threads, twines, and cords when boiled, 2 cents per pound; when bleached, dyed or otherwise treated, 5 cents per pound: Provided, That

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the duty on the foregoing threads, twines, and cords shall be not less than 30 per centum ad valorem.

Par. 1005. Cordage, including cables, tarred or untarred, wholly or in chief value of manila, sisal, or other hard fibers, ¾ of 1 cent per pound; cordage, including cables, tarred or untarred, wholly or in chief value of sunn, or other bast fibers, but not including cordage made of jute, 2 cents per pound; wholly or in chief value of hemp, 2½ cents per pound.

Par. 1006. Gill nettings, nets, webs, and seines, and other nets for fishing, composed wholly or in chief value of flax, hemp, or ramie, and not specially provided for, shall pay the same duty per pound as the highest rate imposed in this Act upon any of the thread, twine, or cord of which the mesh is made, and, in addition thereto, 10 per centum ad valorem.

Par. 1007. Hose, suitable for conducting liquids or gases, composed wholly or in chief value of vegetable fiber, 17 cents per pound and 10 per centum ad valorem.

Par. 1008. Fabrics, composed wholly of jute, plain-woven, twilled, and all other, not specially provided for, not bleached, printed, stenciled, painted, dyed, colored, nor rendered noninflammable, 1 cent per pound; bleached, printed, stenciled, painted, dyed, colored, or rendered noninflammable, 1 cent per pound and 10 per centum ad valorem.

Par. 1009. Woven fabrics, not including articles finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value (except such as are commonly used as paddings or interlinings in clothing), exceeding 30 and not exceeding 100 threads to the square inch, counting the warp and filling, weighing not less than 4½ and not more than 12 ounces per square yard, and exceeding 12 inches in width, 55 per centum ad valorem.

Woven fabrics, such as are commonly used for paddings, or interlinings, in clothing, composed wholly or in chief value of flax, or hemp, or of which these substances or either of them is the component material of chief value, exceeding 30 and not exceeding 110 threads to the square inch, counting the warp and filling, and weighing not less than 4½ and not more than 12 ounces per square yard, 55 per centum ad valorem; composed wholly or in chief part of jute, exceeding 30 threads to the square inch, counting the warp and filling, and weighing not less than 4½ ounces and not more than 12 ounces per square yard, 50 per centum ad valorem.

Par. 1010. Woven fabrics, not including articles finished or unfinished, of flax, hemp, ramie, or other vegetable fiber except cotton, or of which these substances or any of them is the component material of chief value, not specially provided for, 40 per centum ad valorem.

Par. 1011. Plain-woven fabrics, not including articles finished or unfinished, of flax, hemp, ramie, or other vegetable fiber, except cotton, weighing less than four and one-half ounces per square yard, 35 per centum ad valorem.

Par. 1012. Pile fabrics, composed wholly or in chief value of vegetable fiber other than cotton, cut or uncut, whether or not the pile covers the whole surface, and manufactures in any form, made or cut from any of the foregoing, 45 per centum ad valorem.

Par. 1013. Table damask composed wholly or in chief value of vegetable fiber other than cotton, and manufactures composed wholly or in chief value of such damask, 40 per centum ad valorem.

Par. 1014. Towels and napkins, finished or unfinished, composed wholly or chief value of flax, hemp, or ramie, or of which these substances are, or any of them is, the component material of chief value, not exceeding one hundred and twenty threads to the square inch, counting the warp and filling, 55 per centum ad valorem; exceeding one hundred and twenty threads to the square inch, counting the warp and filling, 40 per centum ad valorem; sheets and pillowcases, composed wholly or in chief value of flax, hemp, or ramie, or of which these substances are, or any of them is, the component material of chief value, 40 per centum ad valorem.

Par. 1015. Fabrics with fast edges not exceeding twelve inches in width, and articles made therefrom, tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing composed wholly or in chief value of vegetable fiber other than cotton, or of vegetable fiber other than cotton and india rubber, 35 per centum ad valorem; tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, 30 per centum ad valorem.

Par. 1016. Handkerchiefs composed wholly or in chief value of vegetable fiber other than cotton, finished or unfinished, not hemmed, 35 per centum ad valorem; hemmed or hemstitched, or unfinished having drawn threads, 45 per centum ad valorem.

Par. 1017. Clothing, and articles of wearing apparel of every description, composed wholly or in chief value of vegetable fiber other than cotton, and whether manufactured wholly or in part, not specially provided for, 35 per centum ad valorem; shirt collars and cuffs, composed wholly or in part of flax, 40 cents per dozen and 10 per centum ad valorem.

Par. 1018. Bags or sacks made from plain woven fabrics of single jute yarns or from twilled or other fabrics composed wholly of jute, not bleached, printed, stenciled, painted, dyed, colored, nor rendered non-inflammable, 1 cent per pound and 10 per centum ad valorem; bleached, printed, stenciled, painted, dyed, colored, or rendered non-inflammable, 1 cent per pound and 15 per cent ad valorem.

Par. 1019. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces nor more than thirty-two ounces per square yard, 6-10 of 1 cent per square yard; weighing more than thirty-two ounces per square yard, 3-10 of 1 cent per pound.

Par. 1020. Linoleum, including corticine and cork carpet, 35 per centum ad valorem; floor oilcloth, 20 per centum ad valorem; mats or rugs made of linoleum or floor oilcloth shall be subject to the same rates of duty as herein provided for linoleum or floor oilcloth.

Par. 1021. All woven articles, finished or unfinished, and all manufactures of vegetable fiber other than cotton, or of which such fibers or any of them is the component material of chief value, not specially provided for, 40 per centum ad valorem.

Par. 1022. Common China, Japan, and India straw matting, and floor coverings made therefrom, 3 cents Per square yard; carpets, carpeting, mats matting, and rugs, made wholly of cotton, flax, hemp, or jute, or a mixture, thereof, 35 per centum ad valorem; all other floor coverings not specially provided for, 40 per centum ad valorem.

Par. 1023. Matting made of cocoa fiber or rattan, 8 cents per square yard; mats made of cocoa fiber or rattan, 6 cents per square foot.

### Schedule 11—Wool and Manufactures of.

Par. 1101. Wools, not improved by the admixture of merino or English blood, such as Donskoi, native Smyrna, native South American, Cordova, Valparaiso, and other wools of like character or description, and hair of the camel, in the grease, 12 cents per pound; washed, 18 cents per pound; scoured, 24 cents per pound. The duty on such wools imported on the skin shall be 11 cents per pound: Provided, That such wools may be imported under bond in an amount to be fixed by the Secretary of the Treasury and under such regulations as he shall prescribe; and if within three years from the date of importation or withdrawal from bonded warehouse satisfactory proof is furnished that the wools have been used in the manufacture of rugs, carpets, or any other floor coverings, the duties shall be remitted or refunded: Provided further, That if any such wools imported under bond as above prescribed are used in the manufacture of articles other than rugs, carpets, or any other floor coverings, there shall be levied, collected, and paid on any wools so used in violation of the bond, in addition to the regular duties provided by this paragraph, 20 cents per pound which shall not be remitted or refunded on exportation of the articles or for any other reason. Wools in the grease shall be considered such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin.

Par. 1102. Wools, not specially provided for, and hair of the Angora goat, Cashmere goat, alpaca, and other like animals, imported in the grease or washed, 31 cents per pound of clean content; imported in the scoured state, 31 cents per pound; imported on the skin, 30 cents per pound of clean content.

Par. 1103. If any bale or package containing wools, hairs, wool wastes, or wool waste material, subject to different rates of duty, be entered at any rate or rates lower than applicable, the highest rate applicable to any part shall apply to the entire contents of such bale or package.

Par. 1104. The Secretary of the Treasury is hereby authorized and directed to prescribe methods and regulations for carrying out the provisions of this schedule relating to the duties on wool and hair.

Par. 1105. Top waste, slubbing waste, roving waste, and ring waste, 31 cents per pound; garnetted waste, 24 cents per pound; noils, carbonized, 24 cents per pound; noils, not carbonized, 19 cents per pound; thread or yarn waste, and all other wool wastes not specially provided for, 16 cents per pound; shoddy, and wool extract, 16 cents per pound; mungo, woolen rags, and flocks, 7½ cents per pound. Wastes of the hair of the Angora goat, Cashmere goat, alpaca, and other like animals shall be dutiable at the rates provided for similar types of wool wastes.

Par. 1106. Wool, and hair of the kinds provided for in this schedule, which has been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, including tops, but not further advanced than roving, 33 cents per pound and 20 per centum ad valorem.

Par. 1107. Yarn, made wholly or in chief value of wool, valued at not more than 30 cents per pound, 24 cents per pound and 30 per centum ad valorem; valued at more than 30 cents but not more than $1 per pound 36 cents per pound and 35 per centum ad valorem; valued at more than $1 per pound, 36 cents per pound and 40 per centum ad valorem.

Par. 1108. Woven fabrics, weighing not more than four ounces per square yard, wholly or in chief value of wool, valued at not more than 80 cents per pound, 37 cents per pound and 50 per centum ad valorem; valued at more than 80 cents per pound, 45 cents per pound upon the wool content thereof and 50 per centum ad valorem: Provided, That if the warp of any of the foregoing is wholly of cotton or other vegetable fiber, the duty shall be 36 cents per pound and 50 per centum ad valorem.

Par. 1109. Woven fabrics, weighing more than four ounces per square yard, wholly or in chief value of wool, valued at not more than 60 cents per pound, 24 cents per pound and 40 per centum ad valorem; valued at more than 60 cents but not more than 80 cents per pound, 37 cents per pound and 50 per centum ad valorem; valued at more than 80 cents but not more than $1 50 per pound, 45 cents per pound upon the wool content thereof and 50 per centum ad valorem; valued at more than $1 50 per pound, 45 cents per pound upon the wool content thereof and 50 per centum ad valorem.

Par. 1110. Pile fabrics, cut or uncut, whether or not the pile covers the whole surface, made wholly or in chief value of wool, in any form, made or cut from such pile fabrics, 40 cents per pound and 50 per centum ad valorem.

Par. 1111. Blankets and similar articles, including carriage and automobile robes and steamer rugs, made of blanketing, wholly or in chief value of wool, not exceeding three yards in length, valued at not more than 50 cents per pound, 18 cents per pound and 30 per centum ad valorem; valued at more than 50 cents but not more than $1 per pound, 27 cents per pound and 32½ per centum ad valorem; valued at more than $1 but not more than $1 50 per pound, 30 cents per pound and 35 per centum ad valorem; valued at more than $1 50 per pound, 37 cents per pound and 40 per centum ad valorem.

Par. 1112. Felts, not woven, wholly or in chief value of wool, valued at not more than 50 cents per pound, 18 cents per pound and 30 per centum ad valorem; valued at more than 50 cents but not more than $1 50 per pound, 27 cents per pound and 35 per centum ad valorem; valued at more than $1 50 per pound, 37 cents per pound and 40 per centum ad valorem.

Par. 1113. Fabrics with fast edges not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, and cords and tassels; all the foregoing if wholly or in chief value of wool, 45 cents per pound upon the wool content thereof and 50 per centum ad valorem.

Par. 1114. Knit fabrics in the piece, wholly or in chief value of wool, valued at not more than $1 per pound, 30 cents per pound and 40 per centum ad valorem; valued at more than $1 per pound, 45 cents per pound and 50 per centum ad valorem.

Hose and half hose, and gloves and mittens, wholly or in chief value of wool, valued at not more than $1 75 per dozen pairs, 36 cents per pound and 35 per centum ad valorem; valued at more than $1 75 per dozen pairs, 45 cents per pound and 50 per centum ad valorem.

Knit underwear, finished or unfinished, wholly or in chief value of wool, valued at not more than $1 75 per pound, 36 cents per pound and 30 per centum ad valorem; valued at more than $1 75 per pound, 45 cents per pound and 50 per centum ad valorem.

Outerwear and other articles, knit or crocheted, finished or unfinished, wholly or in chief value of wool, and not specially provided for, valued at not more than $1 per pound, 36 cents per pound and 40 per centum ad valorem; valued at more than $1 and not more than $2 per pound, 40 cents per pound and 45 per centum ad valorem; valued at more than $2 per pound, 45 cents per pound and 50 per centum ad valorem.

Par. 1115. Clothing and articles of wearing apparel of every description, not knit or crocheted, manufactured wholly or in part, composed wholly or in chief value of wool, valued at not more than $2 per pound, 24 cents per pound and 40 per centum ad valorem; valued at more than $2 but not more than $4 per pound, 30 cents per pound and 45 per centum ad valorem; valued at more than $4 per pound, 45 cents per pound and 50 per centum ad valorem.

Par. 1116. Oriental, Axminster, Savonnerie, Aubusson, and other carpets and rugs, not made on a power-driven loom; carpets and rugs of Oriental weave or weaves, produced on a power-driven loom; chenille Axminster carpets and rugs, whether woven as separate carpets and rugs or in rolls of any width; all the foregoing, plain or figured, 55 per centum ad valorem.

Par. 1117. Axminster carpets and rugs, not specially provided for; Wilton carpets and rugs; Brussels carpets and rugs; velvet and tapestry carpets and rugs; and carpets and rugs of like character or description, 40 per centum ad valorem.

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Ingrain carpets, and ingrain rugs or art squares, of whatever material composed, and carpets and rugs of like character or description, not specially provided for, 25 per centum ad valorem.

All other floor coverings, including mats and druggets, not specially provided for, composed wholly or in chief value of wool, 30 per centum ad valorem.

Parts of any of the foregoing shall be dutiable at the rate provided for the complete article.

Par. 1118. Screens, hassocks, and all other articles composed wholly or in part of carpets or rugs, and not specially provided for, 30 per centum ad valorem.

Par. 1119. All manufactures not specially provided for, wholly or in chief value of wool, 50 per centum ad valorem.

Par. 1120. Whenever in this title the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, Angora goat, Cashmere goat, alpaca, or other like animals, whether manufactured by the woolen, worsted, felt, or any other process.

### Schedule 12—Silk and Silk Goods.

Par. 1201. Silk partially manufactured, including total or partial degumming other than in the reeling process from raw silk, waste silk, or cocoons, or silk and artificial silk, and silk noils exceeding two inches in length; all the foregoing not twisted or spun, 35 per centum ad valorem.

Par. 1202. Spun silk or schappe silk yarn, or yarn of silk and artificial silk, and roving, in skeins, cops or warps, if not bleached, dyed, colored, or advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number 205, 45 cents per pound, and in addition thereto ten one-hundredths of 1 cent per number per pound; exceeding number 205, 45 cents per pound, and in addition thereto fifteen one-hundredths of 1 cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, the specific rate on the single yarn and in addition thereto 5 cents per pound cumulative; if bleached, dyed, or colored, the specific rate on unbleached yarn and in addition thereto 10 cents per pound cumulative: Provided, That any of the foregoing on bobbins, spools, or beams, shall pay the foregoing specific rates, according to the character of the yarn or roving, and in addition thereto 10 cents per pound: Provided further, That none of the foregoing single yarn or roving shall pay a less rate of duty than 40 per centum ad valorem: And provided further, That none of the foregoing two or more ply yarn shall pay a less rate of duty than 45 per centum ad valorem. In assessing duty on all spun silk or schappe silk yarn, or yarn of silk or artificial silk, and roving, the number indicating the size of the yarn or roving shall be determined by the number of kilometers that weigh one kilogram, and shall, in all cases, refer to the size of the singles: And provided further, That in no case shall the duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams.

Par. 1203. Thrown silk not more advanced than singles, tram, or organzine, 25 per centum ad valorem.

Par. 1204. Sewing silk, twist, floss, and silk threads or yarns of any description, made from raw silk, not specially provided for, if in the gum, $1 per pound but not less than 35 per centum ad valorem; if ungummed, wholly or in part, or if further advanced by any process of manufacture, $1 50 per pound but not less than 40 per centum ad valorem. In no case shall the duty be assessed on a less number of yards than is marked on the goods as imported.

Par. 1205. Woven fabrics in the piece, composed wholly or in chief value of silk, not specially provided for, 55 per centum ad valorem.

Par. 1206. Plushes, including such as are commercially known as hatter's plush, velvets, chenilles, velvet or plush ribbons, and all other pile fabrics, cut or uncut, composed wholly or in chief value of silk, 60 per centum ad valorem.

Par. 1207. Fabrics with fast edges, wholly or in chief value of silk, not exceeding 12 inches in width, including ribbons and articles made therefrom, tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing composed wholly or in chief value of silk or of silk and india rubber, not embroidered in any manner by hand or machinery, and not specially provided for, 55 per centum ad valorem.

Par. 1208. Knit fabrics, in the piece, composed wholly or in chief value of silk, 55 per centum ad valorem; knit underwear, hose, half-hose, and gloves, finished or unfinished, composed wholly or in chief value of silk, 60 per centum ad valorem; outerwear and other goods, knit or crocheted, finished or unfinished, composed wholly or in chief value of silk, 60 per centum ad valorem.

Par. 1209. Handkerchiefs, and woven mufflers, composed wholly or in chief value of silk, finished or unfinished, not hemmed, 55 per centum ad valorem; hemmed or hemstitched, 60 per centum ad valorem.

Par. 1210. Clothing, and articles of wearing apparel of every description, not knit or crocheted, manufactured wholly or in part, composed wholly or in chief value of silk, and not specially provided for, 60 per centum ad valorem.

Par. 1211. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for, 60 per centum ad valorem.

Par. 1212. In ascertaining the weight or number of silk under the provisions of this schedule, either in the threads, yarns, or fabrics, the weight or number shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or moisture, or other foreign substance or material. The number of single threads to the inch in the warp provided for in this title shall be determined by the number of spun or reeled singles of which such single or two or more ply threads are composed.

Par. 1213. Artificial silk waste, 10 per centum ad valorem; artificial silk waste, not further advanced than silver or roving, 20 cents per pound, but not less than 25 per centum ad valorem; yarns made from artificial silk waste, if singles, 25 cents per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, 30 cents per pound; yarns, threads, and filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known and by whatever process made, if singles, 45 cents per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, 50 cents per pound; products of cellulose, not compounded, whether known as visca, cellophane, or by any other name, such as are ordinarily used in braiding or weaving and in imitation of silk, straw, or similar substances, 55 cents per pound; but none of the foregoing yarns, threads, or filaments, or products of cellulose, shall pay a less rate of duty than 45 per centum ad valorem. Knit goods, ribbons, and other fabrics and articles composed wholly or in chief value of any of the foregoing, 45 cents per pound, and 60 per centum ad valorem.

### Schedule 13—Papers and Books.

Par. 1301. Printing paper, not specially provided for, ¼ of 1 cent per pound and 10 per centum ad valorem: Provided, That if any country, dependency, province, or other subdivision of government shall forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly), or impose any export duty, export license fee, or other export charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, the President may enter into negotiations with such country, dependency, province, or other subdivision of government to secure the removal of such prohibition, restriction, export duty, or other export charge, and if it is not removed he may, by proclamation, declare such failure of negotiations, setting forth the facts. Thereupon, and until such prohibition, restriction, export duty, or other export charge is removed, there shall be imposed upon printing paper provided for in this paragraph, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty of 10 per centum ad valorem and in addition thereto an amount equal to the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either an equal amount of printing paper or an amount of wood pulp or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

Par. 1302. Paper board, wallboard, and pulpboard, including cardboard, and leather board or compress leather, not laminated, glazed, coated, lined, embossed, printed, decorated or ornamented in any manner, nor cut into shapes for boxes or other articles and not specially provided for, 10 per centum ad valorem; pulpboard in rolls, for use in the manufacture of wallboard, 5 per centum ad valorem: Provided, That for the purposes of this Act any of the foregoing less than 9-1000 of an inch in thickness shall be deemed to be paper; sheathing paper, roofing paper, deadening felt, sheathing felt, roofing felt, or felt roofing, whether or not saturated or coated, 10 per centum ad valorem. If any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that imposed by such country, dependency, province, or other subdivision of government on such article imported from the United States.

Par. 1303. Filter masse or filter stock, composed wholly or in part of wood pulp, wood, flour, cotton or other vegetable fiber, 20 per centum ad valorem; indurated fiber ware, masks, composed of paper, pulp or papier-mache, manufactures of pulp, and manufactures of papier-mache, not specially provided for, 25 per centum ad valorem.

Par. 1304. Papers commonly known as tissue paper, stereotype paper, and copying paper, india and bible paper, condenser paper, carbon paper, coated or uncoated, bibulous paper, pottery paper, tissue paper for waxing, and all paper similar to any of the foregoing, not specially provided for, colored or uncolored, white or printed, weighing not over 6 pounds to the ream of 480 sheets on the basis of 20 by 30 inches, and whether in reams or any other form, 6 cents per pound and 15 per centum ad valorem; weighing over 6 pounds and less than 10 pounds to the ream, 5 cents per pound and 15 per centum ad valorem; india and bible paper weighing 10 pounds or more and less than 18 pounds to the ream, 4 cents per pound and 15 per centum ad valorem; crepe paper, 6 cents per pound and 15 per centum ad valorem: Provided, That no article composed wholly or in chief value of one or more of the papers specified in this paragraph shall pay a less rate of duty than that imposed upon the component paper of chief value of which such article is made.

Par. 1305. Papers with coated surface or surfaces, not specially provided for, 5 cents per pound and 15 per centum ad valorem; papers with coated surface or surfaces, embossed or printed otherwise than lithographically, and papers wholly or partly covered with metal or its solutions (except as herein provided), or with gelatin, linseed oil cement, or flock, 5 cents per pound and 15 per centum ad valorem; papers, including wrapping paper, with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern or character, except designs, fancy effects, patterns, or characters produced on a paper machine without attachments, or produced by lithographic process, 4½ cents per pound, and in addition thereto, if embossed, or printed otherwise than lithographically, or wholly or partly covered with metal or its solutions, or with gelatin or flock, 17 per centum ad valorem: Provided, That paper wholly or partly covered with metal or its solutions, and weighing less than 15 pounds per ream of 480 sheets, on the basis of 20 by 25 inches, shall pay a duty of 5 cents per pound and 17 per centum ad valorem; gummed papers, not specially provided for, including simplex decalcomania paper not printed, 5 cents per pound; cloth-lined or reinforced paper, 5 cents per pound and 17 per centum ad valorem; papers with paraffin or wax-coated surface or surfaces, vegetable parchment paper, grease-proof and imitation parchment papers which have been supercalendered and rendered transparent or partially so, by whatever name known, all other grease-proof and imitation parchment paper, not specially provided for, by whatever name known, 3 cents per pound and 15 per centum ad valorem; bags, printed matter other than lithographic, and all other articles, composed wholly or in chief value of any of the foregoing papers, not specially provided for, and all boxes of paper or papier-mache or wood covered or lined with any of the foregoing papers or lithographed paper, or covered or lined with cotton or other vegetable fibre, 5 cents per pound and 20 per centum ad valorem; plain basic paper for albumenizing, sensitizing, baryta coating, or for photographic processes by using solar or artifical light, 3 cents per pound and 15 per centum ad valorem; albumenized or sensitized paper or paper otherwise surface coated for photographic purposes, 3 cents per pound and 20 per centum ad valorem; wet transfer paper or paper prepared wholly with glycerin or glycerin combined with other materials, containing the imprints taken from lithographic plates or stones, 65 per centum ad valorem.

Par. 1306. Pictures, calendars, cards, labels, flaps, cigar bands, placards, and other articles, composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal, or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same), not specially provided for, shall pay duty at the following rates: Labels, and flaps printed in less than 8 colors (bronze printing to be counted as two colors), but not printed in whole or in part in metal leaf, 25 cents per pound; cigar bands of the same number of colors and printings, 35 cents per pound; labels and flaps printed in 8 or more colors (bronze printing to be counted as two colors) but not printed in whole or in part in metal leaf, 35 cents per pound; cigar bands of the same number of colors and printings, 50 cents per pound; labels and flaps, printed in whole or in part in metal leaf, 60 cents per pound; cigar bands, printed in whole or in part in metal leaf, 65 cents per pound; all labels, flaps, and bands, not exceeding 10 square inches cutting size in dimensions, if embossed or die-cut, shall pay the same rate of duty as hereinbefore provided for cigar bands of the same number of colors and printings (but no extra duty shall be assessed on labels flaps, and bands for embossing or die-cutting); fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand, 8 cents per pound decalcomanias in ceramic colors, weighing

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not over 100 pounds per 1,000 sheets on the basis of 20 by 30 inches in dimensions, 70 cents per pound and 15 per centum ad valorem; weighing over 100 pounds per 1,000 sheets on the basis of 20 by 30 inches in dimensions, 22 cents per pound and 15 per centum ad valorem; if backed with metal leaf, 65 cents per pound; all other decalcomanias, except toy decalcomanias, 40 cents per pound; all other articles than those hereinbefore specially provided for in this paragraph, not exceeding 8-1000 of an inch in thickness, 25 cents per pound; exceeding 8 and not exceeding 20-1000 of an inch in thickness, and less than 35 square inches cutting size in dimensions, 10 cents per pound; exceeding 35 square inches cutting size in dimensions, 9½ cents per pound, and in addition thereto on all of said articles exceeding 8 and not exceeding 20-1000 of an inch in thickness, if either die-cut or embossed, ½ of 1 cent per pound; if both die-cut and embossed, 1 cent per pound; exceeding 20-1000 of an inch in thickness 7½ cents per pound: Provided, That in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material shall be the combined thickness of the lithograph and the foundation on which it is mounted or pasted, and the cutting size shall be the area which is the product of the greatest dimensions of length and breadth of the article, and if the article is made up of more than one piece, the cutting size shall be the combined cutting sizes of all of the lithographically printed parts in the article.

Par. 1307. Writing, letter, note, drawing, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, Bristol board of the kinds made on a Fourdrinier machine, and ledger, bond, record, tablet, typewriter, manifold, and onionskin and imitation onionskin paper, calendered or uncalendered, weighing 7 pounds or over per ream, and paper similar to any of the foregoing, 3 cents per pound and 15 per centum ad valorem; but if any of the foregoing is ruled, bordered, embossed, printed, lined, or decorated in any maner, other than by lithographic process, it shall pay 10 per centum ad valorem in addition to the foregoing rates: Provided, That in computing the duty on such paper every 187,000 square inches shall be taken to be a ream.

Par. 1308. Paper envelopes not specially provided for shall pay the same rate of duty as the paper from which made and in addition thereto, if plain, 5 per centum ad valorem; if bordered, embossed, printed, tinted, decorated, or lined, 10 per centum ad valorem; if lithographed, 30 per centum ad valorem.

Par. 1309. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, 35 per centum ad valorem; hanging paper, not printed, lithographed, dyed, or colored, 10 per centum ad valorem; printed, lithographed, dyed, or colored, 1½ cents per pound and 20 per centum ad valorem; wrapping paper not specially provided for, 30 per centum ad valorem; blotting paper, 30 per centum ad valorem; filtering paper, 5 cents per pound and 15 per centum ad valorem; paper not specially provided for, 30 per centum ad valorem.

Par. 1310. Unbound books of all kinds, bound books of all kinds except those bound wholly or in part in leather, sheets or printed pages of books bound wholly or in part in leather, pamphlets, music in books or sheets, and printed matter, all the foregoing not specially provided for, if of bona fide foreign authorship, 15 per centum ad valorem; all other, not specially provided for, 25 per centum ad valorem; blank books, slate books, drawings, engravings, photographs, etchings, maps, and charts, 25 per centum ad valorem; book bindings or covers wholly or in part of leather, not specially provided for, 30 per centum ad valorem; books of paper or other material for children's use, printed lithographically or otherwise, not exceeding in weight 24 ounces, each, with more reading matter than letters, numerals, or descriptive words, 25 per centum ad valorem; booklets, printed lithographically or otherwise, not specially provided for, 7 cents per pound; booklets, wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not printed, not specially provided for, 15 cents per pound; all post cards (not including American views), plain, decorated, embossed, or printed except by lithographic process, 30 per centum ad valorem; views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than 8-1000 of 1 inch, by whatever process printed or produced; including those wholly or in part produced by either lithographic or photogelatin process (except show cards), occupying 35 square inches or less of surface per view, bound or unbound, or in any other form, 15 cents per pound and 25 per centum ad valorem; thinner than 8-1000 of 1 inch, $2 per thousand; greeting cards, and all other social and gift cards, including those in the form of folders and booklets, wholly or partly manufactured, with text or greeting, 45 per centum ad valorem; without text or greeting, 30 per centum ad valorem.

Par. 1311. Photograph, autograph, scrap, post-card and postage-stamp albums, and albums for phonograph records, wholly or partly manufactured, 30 per centum ad valorem.

Par. 1312. Playing cards, 10 cents per pack and 20 per centum ad valorem.

Par. 1313. Papers and paper board and pulpboard, including cardboard and leatherboard or compress leather, embossed, cut, die-cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, bands, strips, or other forms, or cut or shaped for boxes or other articles, plain or printed, but not lithographed, and not specially provided for; paper board and pulpboard, including cardboard and leatherboard or compress leather, laminated, glazed, coated, lined, printed, decorated, or ornamented in any manner; press boards and press paper, all the foregoing, 30 per centum ad valorem; test or container boards of a bursting strength above sixty pounds per square inch by the Mullen or the Webb test, 20 per centum ad valorem; stereotype-matrix mat or board, 35 per centum ad valorem; wall pockets, composed wholly or in chief value of paper, papier-mache or paper board, whether or not die-cut, embossed, or printed lithographically or otherwise; boxes, composed wholly or in chief value of paper, papier-mache or paper board, and not specially provided for; manufactures of paper, or of which paper is the component material of chief value, not specially provided for, all the foregoing, 35 per centum ad valorem.

### Schedule 14—Sundries.

Par. 1401. Asbestos, manufactures of: Yarn and woven fabrics composed wholly or in chief value of asbestos, 30 per centum ad valorem; all other manufactures composed wholly or in chief value of asbestos, 25 per centum ad valorem.

Par. 1402. Boxing gloves, baseballs, footballs, tennis balls, golf balls, and all other balls, of whatever material composed, finished or unfinished, designed for use in physical exercise or in any indoor or outdoor game or sport, and all clubs, rackets, bats, or other equipment, such as is ordinarily used in conjunction therewith in exercise or play, all the foregoing, not specially provided for, 30 per centum ad valorem; ice and roller skates, and parts thereof, 20 per centum ad valorem.

Par. 1403. Spangles and beads, including bugles, but not including beads of ivory or imitation pearl beads and beads in imitation of precious or semi-precious stones, 35 per centum ad valorem; beads of ivory, 45 per centum ad valorem; fabrics and articles not ornamented with beads, spangles, or bugles, nor embroidered, tamboured, appliqued, or scalloped, composed wholly or in chief value of beads or spangles other than imitation pearl beads and beads in imitation of precious or semi-precious stones, 60 per centum ad valorem; imitation pearl beads of all kinds and shapes, of whatever material composed, strung or loose, mounted or unmounted, 60 per centum ad valorem; all other beads in imitation of precious or semi-precious stones, of all kinds and shapes, of whatever material composed, strung or loose, mounted or unmounted, 45 per centum ad valorem; Provided, That no article composed wholly or in chief value of any of the foregoing beads spangles shall pay duty at a less rate than is imposed in any paragraph of this Act upon such articles without such beads or spangles.

Par. 1404. Ramie hat braids, 30 per centum ad valorem; manufactures of ramie hat braids, 40 per centum ad valorem.

Par. 1405. Boots, shoes, or other footwear, the uppers of which are composed wholly or in chief value of wool, cotton, ramie, animal hair, fiber, or silk, or substitutes for any of the foregoing, whether or not the soles are composed of leather, wood, or other material, 35 per centum ad valorem.

Par. 1406. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, 15 per centum ad valorem; bleached, dyed, colored, or stained, 20 per centum ad valorem; hats, bonnets, and hoods composed wholly or in chief value of any of the foregoing materials, whether wholly or partly manufactured, but not blocked or trimmed, 35 per centum ad valorem; blocked or trimmed, 50 per centum ad valorem; straw hats known as harvest hats, valued at less than $3 per dozen, 25 per centum ad valorem; all other hats, composed wholly or in chief value of any of the foregoing materials, whether wholly or partly manufactured, not blocked or blocked, not trimmed or trimmed, if sewed, 60 per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

Par. 1407. Brooms, made of broom corn, straw, wooden fiber, or twigs, 15 per centum ad valorem; tooth brushes and other toilet brushes, 45 per centum ad valorem; all other brushes not specially provided for, including feather dusters, and hair pencils in quills or otherwise, 45 per centum ad valorem.

Par. 1408. Bristles, sorted, bunched, or prepared, 7 cents per pound.

Par. 1409. Button forms of lastings, mohair or silk cloth, and manufactures of other material, in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding three inches in any one dimension, 10 per centum ad valorem.

Par. 1410. Buttons of vegetable ivory, finished or partly finished, 1¼ cents per line per gross; vegetable ivory button blanks, not drilled, dyed, or finished, ¾ of 1 cent per line per gross; buttons of pearl or shell, finished or partly finished, 1¾ cents per line per gross; pearl or shell button blanks, not turned, faced, or drilled, 1¼ cents per line per gross; and, in addition thereto, on all the foregoing, 25 per centum ad valorem; Provided, That the term "line" as used in this paragraph shall mean the line button measure or 1-40 of one inch.

Par. 1411. Buttons, commonly known as agate buttons, 15 per centum ad valorem; parts of buttons and button molds or blanks, finished or unfinished, not specially provided for, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, vegetable ivory, or agate and buttons not specially provided for, 45 per centum ad valorem.

Par. 1412. Cork bark, cut into squares, cubes, or quarters, 8 cents per pound; stoppers over three-fourths of one inch in diameter, measured at the larger end, and disks, wafers, and washers over three-sixteenths of one inch in thickness, made from natural cork bark, 20 cents per pound; made from artificial or composition cork, 10 cents per pound; stoppers, three-fourths of one inch or less in diameter, measured at the larger end, and disks, wafers, and washers, three-sixteenths of one inch or less in thickness, made from natural cork bark, 25 cents per pound; made from artificial or composition cork, 12½ cents per pound; cork, artificial, commonly known as composition or compressed cork, manufactured from cork waste or granulated cork, in the rough and not further advanced than in the form of slabs, blocks, or planks, suitable for cutting into stoppers, disks, liners, floats, or similar articles, 6 cents per pound; in rods or sticks suitable for the manufacture of disks, wafers, or washers, 10 cents per pound; granulated or ground cork, 25 per centum ad valorem; cork insulation, wholly or in chief value of cork waste, granulated or ground cork, in slabs, boards, planks, or molded forms cork tile; cork paper, and manufactures, wholly or in chief value of cork bark or artificial cork and not specially provided for, 30 per centum ad valorem.

Par. 1413. Dice, dominoes, draughts, chessmen and billiard, pool and bagatelle balls, and poker chips, of ivory, bone or other material, 50 per centum ad valorem.

Par. 1414. Dolls and parts of dolls, doll heads, toy marbles, of whatever materials composed, air rifles, toy balloons, toy books without reading matter other than letters, numerals or descriptive words, bound or unbound, and parts thereof, garlands, festooning and Christmas tree decorations made wholly or in chief value of tinsel wire, lame or lahn, bullions or metal threads, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for, 70 per centum ad valorem.

Par. 1415. Emery, corundum and artificial abrasive grains and emery, corundum and artificial abrasives, ground, pulverized, refined or manufactured, 1 cent per pound, emery wheels, emery files and manufactures of which emery, corundum or artificial abrasives is the component material of chief value, not specially provided for, and all papers, cloths and combinations of paper and cloth, wholly or partly coated with artificial or natural abrasives, or with a combination of natural and artificial abrasives, all the foregoing, 20 per centum ad valorem.

Par. 1416. Firecrackers of all kinds, 8 cents per pound, bombs, rockets, roman candles and fireworks of all descriptions, not specially provided for, 12 cents per pound, the weight on all the foregoing to include all coverings, wrappings and packing material.

Par. 1417. Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box, 8 cents per gross, when imported otherwise than in boxes containing not more than 100 matches each, ¾ of 1 cent per 1,000 matches, wax matches, wind matches and all matches in books or folders or having a stained, dyed or colored stick or stem, tapers consisting of a wick coated with an inflammable substance, night lights, fuses and time-burning chemical signals, by whatever name known, 40 per centum ad valorem: Provided, That in accordance with section 10 of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April 9 1912, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any of the ports of the United States, and the importation thereof is hereby prohibited: Provided further, That nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April 9 1912.

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Par. 1418. Percussion caps, cartridges and cartridge shells empty, 30 per centum ad valorem, blasting caps, containing not more than one gram charge of explosive, $2 25 per thousand, containing more than one gram charge of explosive, 75 cents per thousand additional for each additional. one-half gram charge of explosive, mining, blasting or safety fuses of all kinds, $1 per thousand feet.

Par. 1419. Feathers and downs, on the skin or otherwise, crude or not dressed colored, or otherwise advanced or manufactured in any manner, not specially provided for, 20 per centum ad valorem, dressed, colored or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, artificial or ornamental feathers suitable for use as millinery ornaments, artificial or ornamental fruits, vegetables, grains, leaves, flowers and stems or parts thereof, of whatever material composed, not specially provided for, 60 per centum ad valorem, natural leaves, plants, shrubs, herbs, trees and parts thereof, chemically treated, colored, dyed or painted, not specially provided for, 60 per centum ad valorem, boas, boutonnieres, wreaths and all articles not specially provided for, composed wholly or in chief value of any of the feathers, flowers, leaves or other material herein mentioned, 60 per centum ad valorem: Provided, That the importation of birds of paradise, aigrettes, egret plumes or so-called osprey plumes and the feathers, quills, heads, wings, tails, skins or parts of skins of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited, but this provision shall not apply to the feathers or plumes of ostriches or to the feathers or plumes of domestic fowls of any kind: Provided further, That birds of paradise and the feathers, quills, heads, wings, tails, skins or parts thereof, and all aigrettes, egret plumes or so-called osprey plumes and the feathers, quills, heads, wings, tails, skins or parts of skins or wild birds, either raw or manufactured, of like kind to those the importation of which is prohibited by the foregoing provisions of this paragraph, which may be found in the United States, on and after the passage of this Act, except as to such plumage or parts of birds in actual use for personal adornment, and except such plumage, birds or parts thereof imported therein for scientific or educational purposes, shall be presumed for the purpose of seizure to have been imported unlawfully after Oct. 3 1913, and the collector of customs shall seize the same unless the possessor thereof shall establish, to the satisfaction of the collector that the same were imported into the United States prior to Oct. 3 1913, or as to such plumage or parts of birds that they were plucked or derived in the United States from birds lawfully therein, and in the case of seizure by the collector, he shall proceed as in case of forfeiture for violation of the customs laws, and the same shall be forfeited, unless the claimant shall, in any legal proceeding to enforce such forfeiture, other than a criminal prosecution, overcome the presumption of illegal importation and establish that the birds or articles seized, of like kind to those mentioned the importation of which is prohibited as above, were imported into the United States prior to Oct. 3 1913, or were plucked in the United States from birds lawfully therein.

That whenever birds of plumage, the importation of which is prohibited by the foregoing provisions of this paragraph, are forfeited to the Government, the Secretary of the Treasury is hereby authorized to place the same with the departments or bureaus of the Federal or State Governments or societies or museums for exhibition or scientific or educational purposes, but not for sale or personal use, and in the event of such birds or plumage not being required or desired by either Federal or State Government or for educational purposes, they shall be destroyed.

That nothing in this Act shall be construed to repeal the provisions of the Act of March 3 1913, chapter 145 (37th Statutes at Large, page 847), or the Act of July 8 1918 (40th Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protecion or preservation of birds within the United States. That if on investigation by the collector before seizure, or before trial for forfeiture, or if at such trial if such seizure has been made, it shall be made to appear to the collector, or the prosecuting officer of the Government, as the case may be, that no illegal importation of such feathers has been made, but that the possession, acquisition or purchase of such feathers is or has been made in violation of the provisions of the Act of March 4 1913, chapter 145 (37th Statutes at Large, page 847), or the Act of July 3 1918 (40th Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protection or preservation of birds within the United States, it shall be the duty of the collector, or such prosecuting officer, as the case may be, to report the facts to the proper officials of the United States, or State or Territory charged with the duty of enforcing such laws.

Par. 1420. Furs dressed on the skin, excepting silver or black fox furs, not advanced further than dyeing, 25 per centum ad valorem; plates and mats of dog and goat skins, 10 per centum ad valorem; manufactures of furs, excepting silver or black fox, further advanced than dressing and dyeing, prepared for use as material, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur, not specially provided for, 40 per centum ad valorem; silver or black fox skins, dressed or undressed, and manufactures thereof, not specially provided for, 50 per centum ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed wholly or in chief value of hides and skins of cattle of the bovine species, or of dog or goat skins, and not specially provided for, 15 per centum ad valorem; articles of wearing apparel of every description wholly or in part manufactured, composed wholly or in chief value of fur, not specially provided for, 50 per centum ad valorem.

Par 1421. Hatters' furs, or furs not on the skin, prepared for hatters' use, including fur skins carroted, 35 per centum ad valorem.

Par. 1422. Fans of all kinds, except common palm-leaf fans, 50 per centum ad valorem.

Par. 1423. Gun wads of all descriptions, not specially provided for, 20 per centum ad valorem.

Par. 1424. Human hair, raw, 10 per centum ad valorem; cleaned or commercially known as drawn, but not manufactured, 20 per centum ad valorem; manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for, 35 per centum ad valorem.

Par. 1425. Hair, curled, suitable for beds or mattresses, 10 per centum ad valorem.

Par. 1426. Haircloth, known as "crinoline" cloth, hair-cloth, known as "hair seating," and hair press cloth, not specially provided for, 35 per centum ad valorem; hair felt, made wholly or in chief value of animal hair, not specially provided for, 25 per centum ad valorem; manufactures of hair felt, including gun wads, 35 per centum ad valorem; cloths and all other manufactures of every description, wholly or in chief value of cattle hair or horsehair, not specially provided for, 40 per centum ad valorem.

Par. 1427. Hats, caps, bonnets, and hoods, for men's, women's, boys', children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than $1 50 per dozen, $1 50 per dozen; valued at more than $4 50 and not more than $9 per dozen, $3 per dozen; valued at more than $9 and not more than $15 per dozen, $5 per dozen; valued at more than $15 and not more than $24 per dozen, $7 per dozen; valued at more than $24 and not more than $36 per dozen, $10 per dozen; valued at more than $36 and not more than $48 per dozen, $13 per dozen; valued at more than $48 per dozen, $16 perdozen; and in addition thereto, on all the foregoing, 25 per centum ad valorem.

Par. 1428. Jewelry, commonly or commercially so known, finished or unfinished, or whatever material composed, valued above 20 cents per dozen pieces, 80 per centum ad valorem; rope, curb, cable, and fancy patterns of chain not exceeding one-half inch in diameter, width, or thickness, valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces, designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card-cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semi-precious stones, pearls, cameos, coral or amber, or with imitation precious stones or imitation pearls, 80 per centum ad valorem; stampings, galleries, mesh, and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph, 75 per centum ad valorem.

Par. 1429. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, any of the foregoing not set, and diamond dust, 10 per centum ad valorem; pearls and parts thereof, drilled or undrilled, but not set or strung, 20 per centum ad valorem; diamonds, coral, rubies, cameos, and other precious stones and semi-precious stones, cut but not set, and suitable for use in the manufacture of jewelry, 20 per centum ad valorem; imitation precious stones, cut or facetted, imitation semi-precious stones, facetted, imitation half pearls and hollow or filled pearls of all shapes, without hole or with hole partly through only, 20 per centum ad valorem; imitation precious stones, not cut or facetted, imitation semi-precious stones, not facetted, imitation jet buttons, cut, polished or facetted, and imitation solid pearls wholly or partly pierced, mounted or unmounted, 60 per centum ad valorem.

Par. 1430. Laces, lace window curtains, burnt-out laces and embroideries capable of conversion into burnt-out laces, nets and nettings, embroidered or otherwise, veils, veilings, flouncings, all-overs, neck ruffings, flutings, quillings, ruchings, tuckings, insertings, galloons, edgings, trimmings, fringes, gimps, ornaments; braids, loom woven and ornamented in the process of weaving, or made by hand, or on any braid machine, knitting machine, or lace machine; and all fabrics and articles composed in any part, however small, of any of the foregoing fabrics or articles; all the foregoing, finished or unfinished (except materials and articles provided for in paragraphs [922] 920, 1006, 1404, 1406, and 1424 of this Act), by whatever name known, and to whatever use applied, and whether or not named, described or provided for elsewhere in this Act, when composed wholly or in chief value of yarns, threads, filaments, tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or products of cellulose provided for in paragraph 1213 of this Act, 90 per centum ad valorem; embroideries not specially provided for, and all fabrics and articles embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or tamboured, appliqued, scalloped, or ornamented with beads, bugles, or spangles, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or ornament openwork, not including straight hemstitching; all the foregoing, finished or unfinished, by whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this Act, when composed wholly or in chief value of yarns, threads, filaments, tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or products of cellulose provided for in paragraph 1213, 75 per centum ad valorem.

Par. 1431. Chamois skins, pianoforte, pianoforteaction, player piano action leather, enameled upholstery leather, bag, strap, case, football, and glove leather, finished, in the white or in the crust, and seal, sheep, goat, and calf leather, dressed and finished, other than shoe leather, 20 per centum ad valorem.

Par. 1432. Bags, baskets, belts, satchels, cardcases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, not jewelry, wholly or in chief value of leather or parchment, and moccasins, and manufactures of leather, rawhide, or parchment or of which leather, rawhide, or parchment is the component material of chief value, not specially provided for, 30 per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining or luncheon, sewing, manicure, or similar sets, 45 per centum ad valorem.

Par. 1433. Gloves made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely: Men's gloves not over 12 inches in length, $5 per dozen pairs; and women's and children's gloves not over 12 inches in length, $4 per dozen pairs; for each inch in length in excess thereof, 50 cents per dozen pairs: Provided, That, in addition thereto, on all of the foregoing there shall be paid the following cumulative duties: When lined with cotton, wool, or silk, $2 40 per dozen pairs; when lined with leather or fur, $4 per dozen pairs; when embroidered or embellished, 40 cents per dozen pairs: Provided further, That all the foregoing shall pay a duty of not less than 50 nor more than 70 per centum ad valorem: Provided further, That glove tranks, with or without the usual accompanying pieces, shall pay 75 per centum of the duty provided for the gloves in the fabrication of which they are suitable.

Gloves made wholly or in chief value of leather made from horsehides or pigskins, whether wholly or partly manufactured, 25 per centum ad valorem.

Par. 1434. Catgut, whip gut, oriental gut, and manufactures thereof, and manufactures of worm gut, 40 per centum ad valorem.

Par. 1435. Gas, kerosene, or alcohol mantles, and mantles not specially provided for, treated with chemicals or metallic oxides, wholly or partly manufactured, 40 per centum ad valorem.

Par. 1436. Harness valued at more than $70 per set, single harness valued at more than $40, saddles valued at more than $40 each, saddlery, and parts (except metal parts) for any of the foregoing, 35 per centum ad valorem.

Par. 1437. Cabinet locks, not of pin tumbler or cylinder construction, not over 1½ inches in width, 70 cents per dozen; over 1½ and not over 2½ inches in width, $1 per dozen; over 2½ inches in width, $1 50 per dozen; padlocks, not of pin tumbler or cylinder construction, not over 1½ inches in width, 35 cents per dozen; over 1½ and not over 2½ inches in width, 50 cents per dozen; over 2½ inches in width, 75 cents per dozen; padlocks of pin tumbler or cylinder construction, not over 1½ inches in width, $1 per dozen; over 1½ and not over 2½ inches in width, $1 50 per dozen; over 2½ inches in width, $2 per dozen; all other locks or latches of pin tumbler or cylinder construction, $2 per dozen; and in addition thereto, on all the foregoing, 20 per centum ad valorem.

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Par. 1438. Manufactures of amber, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for, 20 per centum ad valorem.

Par. 1439. Manufactures of bone, chip, grass horn, quills, india rubber, guttapercha, palm leaf, straw, weeds, or whalebone, or of which these substances or any of them is the component material of chief value, not specially provided for, 25 per centum ad valorem; automobile, motor cycle, and bicycle tires composed wholly or in chief value of rubber, 10 per centum advalorem; molded insulators and insulating materials, wholly or partly manu.actured, composed wholly or in chief value of india rubber or guttapercha, 30 per centum ad valorem; combs composed wholly of horn or of horn and metal, 50 per centum ad valorem. The terms "grass" and "straw" shall be understood to mean these substances in their natural state and not the separated fibers thereof.

Par. 1440. Manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value not specially provided for; manufactures of mother-of-pearl, shell, plaster of Paris, and india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for; and shells and pieces of shells engraved, cut, ornamented, or otherwise manufactured, 35 per centum ad valorem.

Par. 1441. Electrical insulators and other articles, wholly or partly manufactured, composed wholly or in chief value of shellac, copal, or synthetic phenolic resin, not specially provided for, 30 per centum ad valorem.

Par. 1442. Moss and sea grass, eelgrass and seaweeds, if manufactured or dyed, 10 per centum ad valorem.

Par. 1443. Musical instruments and parts thereof, not specially provided for, pianoforte or player actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, strings for musical instruments composed wholly or in part of steel or other metal, all the foregoing, 40 per centum ad valorem; tuning pins, $1 per 1,000 and 35 per centum ad valorem; violins, violas, violoncellos, and double basses, of all sizes, wholly or partly manufactured or assembled, $1 each and 35 per centum ad valorem; unassembled parts of the foregoing, 40 per centum ad valorem.

Par. 1444. Phonographs, gramophones, graphophones, and similar articles, and parts thereof, not specially provided for, 30 per centum ad valorem; needles for phonographs, gramophones, graphophones, and similar articles, 45 per centum ad valorem.

Par. 1445. Rolls: Calendar rolls or bowls made wholly or in chief value of cotton, paper, husk, wool, or mixtures thereof, or stone of any nature, compressed between and held together by iron or steel heads or washers fastened to iron or steel mandrels or cores, suitable for use in calendaring, embossing, mangling, or pressing operations, 35 per centum ad valorem.

Par. 1446. Rosaries, chaplets, and similar articles of religious devotion, of whatever material composed (except if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones), valued at not more than $1 25 per dozen, 15 per centum ad valorem; valued at more than $1 25 per dozen, 30 per centum ad valorem; any of the foregoing if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones, 50 per centum ad valorem.

Par. 1447. Sponges, 15 per centum ad valorem; manufactures of sponges or of which sponge is the component material of chief value, not specially provided for, 25 per centum ad valorem.

Par. 1448. Violin rosin, 15 per centum ad valorem.

Par. 1449. Works of art, including paintings in oil or water colors, pastels, pen and ink drawings, and copies, replicas, or reproductions of any of the same; statuary, sculptures, or copies, replicas, or reproductions thereof; and etchings and engravings; all the foregoing, not specially provided for, 20 per centum ad valorem.

Par. 1450. Peat moss, 50 cents per ton.

Par. 1451. Pencils of paper, wood, or other material not metal, filled with lead or other material, pencils of lead, crayons, including charcoal crayons or fusains, and mechanical pencils, not specially provided for, 45 cents per gross and 25 per centum ad valorem; pencil point protectors, and clips, whether separate or attached to pencils, 25 cents per gross; pencils stamped with names other than the manufacturers' or the manufacturers' trade name or trade-mark, 50 cents per gross and 25 per centum ad valorem; slate pencils, not in wood, 25 per centum ad valorem.

Par. 1452. Pencil leads not in wood or other material, 6 cents per gross; leads commonly known as refills, black, colored, or indelible, not exceeding 6-100 of 1 inch in diameter and not exceeding 2 inches in length, 10 cents per gross, and longer leads shall pay in proportion in addition thereto; colored or crayon leads, copy or indelible leads, not specially provided for, 40 per centum ad valorem.

Par. 1453. Photographic cameras and parts thereof, not specially provided for, 20 per centum ad valorem; photographic dry plates, not specially provided for, 15 per centum ad valorem; photographic and moving picture films, sensitized but not exposed or developed, 4-10 of 1 cent per linear foot of the standard width of 1⅜ inches, and all other widths shall pay duty in equal proportion thereto; photographic film negatives, imported in any form, for use in any way in connection with moving picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed, 2 cents per linear foot; exposed and developed, 3 cents per linear foot; photographic film positives, imported in any form, for use in any way in connection with moving picture exhibits, including herein all moving, motion, motophotography, or cinematography film picures, prints, positives, or duplicates of every k nd and nature, and of whatever substance made, 1 cent per linear foot: Provided, That upon the importation of photographic and motion-picture films or film negatives taken from theUnited States and exposed in a foreign country by an American producer of motion pictures operating temporarily in said foreign country in the course of production of a picture 60 per centum or more of which is made in the United States the duty shall be 1 cent per linear foot, and the Secretary of the Treasury shall prescribe such rules and regulations as may be necessary for the entry of such films or film negatives under this proviso: Provided, further, That all photographic films imported under this Act shall be subject to such censorship as may be imposed by the Secretary of the Treasury.

Par. 1454. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than 40 cents per gross, 15 cents per gross, valued at more than 40 cents per gross, 45 per centum ad valorem, pipe bowls commercially known as stummels, pipes, cigar and cigarette holders not specially provided for, and mouthpieces for pipes, cigar and cigarette holders, all the foregoing of whatever material composed, and in whatever condition of manufacture, whether wholly or partly finished, or whether bored or unbored, pouches for chewing or smoking tobacco, cases suitable for pipes, cigar and cigarette holders, finished or partly finished, cigarette books, cigarette-book covers, cigarette paper in all forms, except cork paper, and all smokers' articles whatsoever, and parts thereof, finished or unfinished, not specially provided for, of whatever material composed, except china, porcelain, parian, bisque, earthen or stone ware, 60 per centum ad valorem, meerschaum, crude or unmanufactured, 20 per centum ad valorem.

Par. 1455. All thermostatic bottles, carafes, jars, jugs, and other thermostatic containers, or blanks and pistons of such articles, of whatever material composed, constructed with a vacuous or partially vacuous insulation space to maintain the temperature of the contents, whether imported, finished or unfinished, with or without a jacket or casing of metal or other material, shall pay the following rates of duty, namely: Having a capacity of 1 pint or less, 15 cents each, having a capacity of more than 1 pint, 30 cents each, and in addition thereto, on all of the foregoing, 45 per centum ad valorem, parts of any of the foregoing not including those above mentioned, 55 per centum ad valorem: Provided, That all articles specified in this paragraph when imported shall have the name of the maker or purchaser and beneath the same the anme of the country of origin legibly, indelibly, and conspicuously etched with acid on the glass part, and die stamped on the jacket or casing of metal or other material, in a place that shall not be covered thereafter: Provided further, That each label, wrapper, box, or carton in which any of the foregoing parts are wrapped or packed, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin, legibly, indelibly, and conspicuously stamped or printed thereon.

Par. 1456. Umbrellas, parasols, and sunshades covered with material other than paper or lace, not embroidered or appliqued, 40 per centum advalorem, handles and sticks for umbrellas, parasols, sunshades, and walking canes, finished or unfinished, 40 per centum ad valorem.

Par. 1457. Waste, not specially provided for, 10 per centum ad valorem.

Par. 1458. White bleached beeswax, 25 per centum ad valorem.

Par. 1459. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for, a duty of 10 per centum ad valorem, and on all articles manufactured, in whole or in part, not specially provided for, a duty of 20 per centum ad valorem.

Par. 1460. 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 nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty, and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value, and the words "component material of chief value," wherever used in this 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.

## TITLE II

## FREE LIST.

Section 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila), shall be exempt from duty:

### Schedule 15.

Par. 1501. Acids and acid anhydrides: Chromic acid, hydrofluroic acid, hydrochloric or muriatic acid, nitric acid, sulphuric acid or oil of vitriol, and mixtures of nitric and sulphuric acids, valerianic acid, and all anhydrides of the foregoing not specially provided for.

Par. 1502. Aconite, aloes, asafetida, cocculus indicus, ipecac, jalap, manna, marshmallow or althea root, leaves and flowers, mate, and pyrethrum or insect flowers, all the foregoing which are natural and uncompounded and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture: Provided, That no article containing alcohol shall be admitted free of duty under this paragraph.

Par. 1503. Agates, unmanufactured.

Par. 1504. Agricultural implements: Plows, tooth or disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horse-rakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, cream separators valued at not more than $50 each and all other agricultural implements of any kind or description, not specially provided for, whether in whole or in parts, including repair parts: Provided, That no article specified by name in Title I. shall be free of duty under this paragraph.

Par. 1505. Albumen, not specially provided for.

Par. 1506. Any animal imported by a citizen of the United States specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes, except black or silver foxes: Provided, That no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: Provided further, That the certificate of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal: And provided further, That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Horses, mules, asses, cattle, sheep, and other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within eight months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: And provided further, That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this Act.

Par. 1507. Animals brought into the United States temporarily for a period not exceeding six months for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing associa-

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tion, 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 and birds intended for exhibition in zoological collections for scientific or educational purposes, and not for sale or profit.

Par. 1508. Antimony ore.

Par. 1509. Annatto and all extracts of, archil or archil liquid, cochineal, cudbear, gambier, litmus prepared or unprepared; all of the foregoing not containing alcohol.

Par. 1510. Antitoxins, vaccines, viruses, serums, and bacterins, used for therapeutic purposes.

Par. 1511. Arrowroot in its natural state and not manufactured.

Par. 1512. Sulphide of arsenic.

Par. 1513. Arsenious acid or white arsenic.

Par. 1514. Articles the growth, produce, or 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 if imported by or for the account of the person who exported them from the United States; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, 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, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates and films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and photographic films light struck or otherwise damaged, or worn out, do as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported, under conditions and regulation to be prescribed by the Secretary of the Treasury; Provided, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: Provided further, That when manufactured tobacco which has been exported without payment of internal revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon: And provided further, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 1506.

Par. 1515. Asbestos, unmanfactured, asbestos crudes, fibres, stucco, and sand and refuse containing not more than 15 per centum of foreign matter.

Par. 1516. Waste bagging, and waste sugar sack cloth.

Par. 1517. Bananas, green or ripe.

Par. 1518. Barks, cinchona or other, from which quinine may be extracted.

Par. 1519. Bells, broken, and bell metal, broken and fit only to be remanufactured.

Par. 1520. Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.

Par. 1521. All binding twine manufactured from New Zealand hemp, henequen, manila, istle or Tampico fibre, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 750 feet to the pound.

Par. 1522. Bread: Provided, That no article shall be exempted from duty as bread unless yeast was the leavening substance used in its preparation.

Par. 1523. Fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for.

Par. 1524. Blood, dried, not specially provided for.

Par. 1525. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently markedas not to be available for any other use.

Par. 1526. Bones: Crude, steamed, or ground; bone dust, bone meal, and bone ash; and animal carbon suitable only for fertilizing purposes.

Par. 1527. 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.

Par. 1528. Hydrographic charts and publications issued for their subscribers or exchanges by scientific or literary associations or academies, and publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign Governments; books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which have been printed more than 20 years at the time of importation: Provided, That where any such books have been rebound wholly or in part in leather within such period, the binding so placed upon such books shall be dutiable as provided in paragraph 1310.

Par. 1529. Books and pamphlets printed wholly or chiefly in languages other than English; books, pamphlets, and music, in raised print, used exclusively by or for the blind; Braille tablets, cubarithms, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively.

Par. 1530. Any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or any college, academy, school, or seminary of learning in the United States, or any State, or public library may import free of duty any book, map, music, engraving, photograph, etching, lithographic print, or chart, for its own use or for the encouragement of the fine arts, and not for sale, under such rules and regulations as the Secretary of the Treasury may prescribe.

Par. 1531. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries if actually used abroad by them not less than one year, and not intedned for any other person or persons, not for sale.

Par. 1532. Borax, crude, or unmanufactured, and borate of lime, borate of soda, and other borate material, crude and unmanufactured, not specially provided for.

Par. 1533. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

Par. 1534. Brazilian or pichurim beans.

Par. 1535. Brazilian pebble, unwrought or unmanufactured.

Par. 1536. Brick, not specially provided for: Provided, That if any country, dependency, province, or other subdivision of Government imposes a duty on such brick imported from the United States, an equal duty shall be imposed upon such brick coming into the United States from such country, dependency, province, or other subdivision of government.

Par. 1537. Bristles, crude, not sorted, bunched, or prepared.

Par. 1538. Broom corn.

Par. 1539. Bullion, gold or silver.

Par. 1540. Burgundy pitch.

Par. 1541. Calcium: Acetate, chloride, crude; nitrate, and cyanamid or lime nitrogen: Provided, That if any country, dependency, province, or other subdivision of government imposes a duty on calcium acetate, when imported from the United States, an equal duty shall be imposed upon such article coming into the United States from such country, dependency, province, or other subdivision of government.

Par. 1542. Linotype and all typesetting machines, typewriters, shoe machinery, sand-blast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives; all the foregoing whether in whole or in parts, including repair parts.

Par. 1543. Cement: Roman, Portland, and other hydraulic: Provided, That if any country, dependency, province or other subdivision of government imposes a duty on such cement imported from the United States, an equal duty shall be imposed upon such cement coming into the United States from such country, dependency, province, or other subdivision of government.

Par. 1544. Cerite or cerium ore.

Par. 1545. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

Par. 1546. Chestnuts, including marrons, crude, dried, baked, prepared or preserved in any manner.

Par. 1547. Chromite or chrome ore.

Par. 1548. Coal, anthracite, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquettes or other form: Provided, that if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, an equal duty shall be imposed upon such articles coming into the United States from such country, depenoenca province, or other subdivision of government.

Par. 1549. Coal-tar products: Acenaphthene, anthracene, having a purity of less than 30 per centum, benzene, carbazole having a purity of less than 65 per centum, cumene, cymene, fluorene, methylanthracene, methylnaphthalene, naphthalene which after the removal of all the water present has a solidifying point less than 79 degrees centigrade, pyridine, toluene, xylene, dead or creosote oil, anthracene oil, pitch of coal tar, pitch of blast-furnace tar, pitch of oil-gas tar, pitch of water-gas tar, crude coal tar, crude blast-furnace tar, crude oil-gas tar, crude water-gas tar, all other distillates of any of these tars which on being subjected to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids less than 5 per centum of the original distillate, all mixtures of any of these distillates and any of the foregoing pitches, and all other materials or products that are found naturally in coal tar, whether produced or obtained from coal tar or other source, and not specially provided for in paragraph 27 or 28 of Title I of this Act.

Par. 1550. Cobalt and cobalt ore.

Par. 1551. Cocoa or cacao beans.

Par. 1552. Coffee.

Par. 1553. Coins of gold, silver, copper, or other metal.

Par. 1554. Coir, and coir yarn.

Par. 1555. Composition metal of which copper is the component material of chief value, not specially provided for.

Par. 1556. Copper ore, regulus of, and black or coarse copper, and cement copper, old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for.

Par. 1557. Copper sulphate or blue vitriol, copper acetate and subacetate or verdigris.

Par. 1558. Coral, marine, uncut, and unmanufactured.

Par. 1559. Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.

Par. 1560. Cotton and cotton waste.

Par. 1561. Cryolite, or kryolith.

Par. 1562. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for.

Par. 1563. Curry, and curry powder.

Par. 1564. Cuttlefish bone.

Par. 1565. Cyanide: Potassium cyanide, sodium cyanide, all cyanide salts and cyanide mixtures, combinations, and compounds containing cyanide, not specially provided for.

Par. 1566. Glazers' and engravers' diamonds, unset, miners' diamonds.

Par. 1567. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and all other drugs of vegetable or animal origin, all of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: Provided, That no article containing alcohol shall be admitted free of duty under this paragraph.

Par. 1568. Dyeing or tanning materials: Fustic wood, hemlock, bark, logwood, mangrove bark, oak bark, quebracho wood, wattle bark, divi-divi, myrobalans fruit, sumac, valonia, nutgalls or gall nuts, and all articles of vegetable origin used for dyeing, coloring, staining, or tanning, all the foregoing, whether crude or advanced in value or condition by shredding, grinding, chipping, crushing, or any similar process, all the foregoing not containing alcohol and not specially provided for.

Par. 1569. Eggs of birds, fish, and insects (except fish roe for food purposes): Provided, That the importation of eggs of wild birds is prohibited, except eggs of game birds imported for propagating purposes under regulations prescribed by the Secretary of Agriculture, and specimens imported for scientific collections.

Par. 1570. Emery ore and corundum ore, and crude artificial abrasives.

Par. 1571. Endleurage greases, floral essences and floral concretes: Provided, That no article mixed or compounded or containing alcohol shall be exempted from duty under this paragraph.

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Par. 1572. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state not colored, dyed, or otherwise advanced or manufactured.

Par. 1573. Ferrous sulphate or copperas.

Par. 1574. Fibrin, in all forms.

Par. 1575. Fish imported to be used for purposes other than human consumption.

Par. 1576. Fishskins, raw or salted.

Par. 1577. Flint, flints, and flint stones, unground.

Par. 1578. Fossils.

Par. 1579. Furs and fur skins, not specially provided for, undressed.

Par. 1580. Gloves made wholly or in chief value of leather made from hides of cattle of the bovine species.

Par. 1581. Goldbeaters' molds and goldbeaters' skins.

Par. 1582. Grasses and fibers, Istle or Tampico fiber, jute, jute butts, manila, sisal, henequen, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for.

Par. 1583. Guano, basic slag, ground or unground, manures, and all other substances used chiefly for fertilizer, not specially provided for: Provided, That no article specified by name in Title I shall be free of duty under this paragraph.

Par. 1584. Gums and resins: Damar, kauri, copal, dragon's blood, kadaya, sandarac, tragacanth, tragasol, and other gums, gum resins, and resins, not specially provided for.

Par. 1585. Gunpowder, sporting powder, and all other explosive substances not specially provided for: Provided, That if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, an equal duty shall be imposed upon such article coming into the United States from such country, dependency, province, or other subdivision of government.

Par. 1586. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for.

Par. 1587. Hide cuttings, raw, with or without hair, ossein, and all other glue stock.

Par. 1588. Rope made of rawhide.

Par. 1589. Hides of cattle, raw or uncured, or dried, salted, or pickled.

Par. 1590. Hones and whetstones.

Par. 1591. Hoofs, unmanufactured.

Par. 1592. Horns and parts of, including horn strips and tips, unmanufactured.

Par. 1593. Ice.

Par. 1594. India rubber and gutta-percha, crude, including jelutong or pontianak, guayule, gutta balata, and gutta siak, and scrap or refuse india rubber and gutta-percha fit only for remanufacture.

Par. 1595. Iodine, crude.

Par. 1596. Iridium, osmium, paladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.

Par. 1597. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites.

Par. 1598. Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact.

Par. 1599. Jet, unmanufactured.

Par. 1600. Joss stick or joss light.

Par. 1601. Junk, old.

Par. 1602. Kelp.

Par. 1603. Kieserite.

Par. 1604. Lac, crude, seed, button, stick, or shell.

Par. 1605. Lava, unmanufactured.

Par. 1606. Leather: All leather not specially provided for, harness, saddles, and saddlery, in sets or parts, except metal parts, finished or unfinished, and not specially provided for, leather cut into shoe uppers, vamps, soles, or other forms suitable for conversion into manufactured articles, and leather shoe laces, finished or unfinished.

Par. 1607. Boots and shoes made wholly or in chief value of leather.

Par. 1608. Leeches.

Par. 1609. Limestone-rock asphalt, asphaltum and bitumen.

Par. 1610. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per centum of alcohol.

Par. 1611. Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.

Par. 1612. Lithographic stones, not engraved.

Par. 1613. Loadstones.

Par. 1614. Manuscripts, not specially provided for.

Par. 1615. Marrow, crude.

Par. 1616. Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached.

Par. 1617. Medals of gold, silver, or copper, and other metallic articles actually bestowed by foreign countries or citizens of foreign countries as trophies or prizes, and received and accepted as honorary distinctions.

Par. 1618. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artifically prepared and are only the product of a designated mineral spring.

Par. 1619. Mineral, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for.

Par. 1620. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.

Par. 1621. Monazite sand and other thorium ores.

Par. 1622. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not specially provided for.

Par. 1623. Needles, hand sewing or darning.

Par. 1624. Nets or sections of nets for use in otter trawl fishing, if composed wholly or in chief value of manila or vegetable fiber.

Par. 1625. Newspapers and periodicals, but the term "periodicals" as herin used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

Par. 1626. Oil-bearing seeds and nuts: Copra, hempseed, palm nuts, palm-nut kernels, tung nuts, rapeseed, perilla and sesame seed, seeds and nuts, not specially provided for, when the oils derived therefrom are free of duty.

Par. 1627. Nux vomica.

Par. 1628. Oakum.

Par. 1629. Oil cake and oil-cake meal.

Par. 1630. Oils, animal: Spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries, and all cod and codliver oil.

Par. 1631. Oils, distilled or essential: Anise, bergamot, bitter almond, camphor, caraway, cassia, cinnamon, citronella, geranium, lavender, lemon-grass, lime, lignaloe or bois de rose, neroli or orange flower, origanum palmarosa, pettigrain, rose or otto of roses, rosemary, spike lavender, thyme, and ylang-ylang or cananga: Provided, That no article mixed or compounded or containing alcohol shall be exempted from duty under this paragraph.

Par. 1632. Oils, expressed or extracted: Croton, palm, palm-kernel, perilla, sesame, and sweet almond, olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him, Chinese and Japanese tung oils, and nut oils not specially provided for.

Par. 1633. Oils, mineral: Petroleum, crude, fuel, or refined, and all distillates obtained from petroleum, including kerosene, benzine, naptha, gasoline, paraffin, and paraffin oil, not specially provided for.

Par. 1634. Ores of gold, silver, or nickel, nickel matte, ores of the platinum metals, sweepings of gold and silver.

Par. 1635. Duplex decalcomania paper not printed.

Par. 1636. Parchment and vellum.

Par. 1637. Pads for horses.

Par. 1638. Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.

Par. 1639. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

Par. 1640. Phosphates, crude, and apatite.

Par. 1641. Pigeons, fancy or racing.

Par. 1642. Plants, trees, shrubs, roots, seed cane, seeds, and other material for planting, imported by the Department of Agriculture or the United States Botanic Garden.

Par. 1643. Plaster rock or gypsum, crude.

Par. 1644. Platinum, unmanufactured or in ingots, bars, sheets, or plates not less than one-eighth of one inch in thickness, sponge, or scrap.

Par. 1645. Potassium chloride or muriate of potash, potassium sulphate, kainite, wood ashes and beet-root ashes, and all crude potash salts not specially provided for.

Par. 1646. Potassium nitrate or saltpeter, crude.

Par. 1647. Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad, but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe, but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: Provided, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.

Par. 1648. Pulu.

Par. 1649. Quinine sulphate and all alkaloids and salts of alkaloids derived from cinchona bark.

Par. 1650. Radium, and salts of, and radioactive substitutes.

Par. 1651. Rag pulp, paper stock, crude, of every description, including all grasses, fibers, rags, waste, including jute, hemp and flax waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for, including old gunny cloth, and old gunny bags, used chiefly for paper making, and no longer suitable for bags.

Par. 1652. Rennet, raw or prepared.

Par. 1653. Patna rice cleaned for use in the manufacture of canned foods.

Par. 1654. Sago, crude, and sago flour.

Par. 1655. Sausage casings, weasands, intestines, bladders, tendons, and integuments, not specially provided for.

Par. 1656. Fresh sea herring and smelts and tuna fish, fresh, frozen, or packed in ice.

Par. 1657. Seeds: Chickpeas or garbanzos, cowpeas, and sugar beet.

Par. 1658. Selenium, and salts of.

Par. 1659. Sheep dip.

Par. 1660. Shingles.

Par. 1661. Shotgun barrels, in single tubes, forged, rough bored.

Par. 1662. Shrimps, lobsters, and other shellfish, fresh, frozen, packed in ice, or prepared or preserved in any manner, and not specially provided for.

Par. 1663. Silk cocoons and silk waste.

Par. 1664. Silk, raw, in skein reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.

Par. 1665. Skeletons and other preparations of anatomy.

Par. 1666. Skins of all kinds, raw, and hides not specially provided for

Par. 1667. Sodium: Nitrate, sulphate, crude, or salt cake, and nitre cake.

Par. 1668. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

Par. 1669. Spunk.

Par. 1670. Spurs and stilts used in the manufacture of earthen, porcelain, or stone ware.

Par. 1671. Stamps: Foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.

Par. 1672. Standard newsprint paper.

Par. 1673. Statuary and casts of sculpture for use as models or for art educational purposes only, regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe, but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

Par. 1674. Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary, imported in good faith for presentation (without charge) to, and for the use of, any corporation or association organized and operated exclusively for religious purposes.

Par. 1675. Stone and sand: Burrstone in blocks, rough or unmanufactured; quartzite; traprock; rottenstone, tripoli, and sand, crude or manu-

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factured; cliff stone, freestone, granite, and sandstone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for.

Par. 1676. Strontianite or mineral strontium carbonate and celestite or mineral strontium sulphate.

Par. 1677. Sulphur in any form, and sulphur ore, such as pyrites or sulphuret of iron in its natural state, and spent oxide of iron, containing more than 25 per centum of sulphur.

Par. 1678. Tagua nuts.

Par. 1679. Tamarinds.

Par. 1680. Tapioca, tapioca flour, and cassava.

Par. 1681. Tar and pitch of wood.

Par. 1682. Tea not specially provided for, and tea plants: Provided, That all cans, boxes, and other immediate containers, including paper, and other wrappings of tea in packages of less than five pounds each, and all intermediate containers of such tea, shall be dutiable at the rate chargeable thereon if imported empty; Provided further, That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2 1897, and any Act amendatory thereof.

Par. 1683. Teeth, natural, or unmanufactured.

Par. 1684. Tin ore or cassiterite, and black oxide of tin; Provided, That there shall be imposed and paid upon cassiterite, or black oxide of tin, a duty of 4 cents per pound, and upon bar, block, pig tin and grain or granulated, a duty of 6 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

Par. 1685. Tin in bars, blocks or pigs, and grain or granulated and scrap tin, including scrap tin plate.

Par. 1686. Tobacco stems not cut, ground, or pulverized.

Par. 1687. Turmeric.

Par. 1688. Turpentine, gum and spirits of, and rosin.

Par. 1689. Turtles.

Par. 1690. Uranium, oxide and salts of.

Par. 1691. Vegetable tallow.

Par. 1692. Wafers, not edible.

Par. 1693. Wax: Animal, vegetable, or mineral, not specially provided for.

Par. 1694. Disks of soft wax, commonly known as master records, or metal matrices obtained therefrom, for use in the manufacture of sound records for export purposes.

Par. 1695. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale; Provided, That all jewelry and similar articles of personal adornment having a value of $300 or more, brought in by a non-resident of the United States, shall, if sold within three years after the date of the arrival of such person in the United States, be liable to duty at the rate or rates in force at the time of such sale, to be paid by such person; Provided further, That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury; Provided further, That up to but not exceeding $100 in value of articles acquired abroad by such residents of the Unted States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

Par. 1696. Whalebone, unmanufactured.

Par. 1697. All barbed wire, whether plain or galvanized.

Par. 1698. Witherite.

Par. 1699. Wood charcoal.

Par. 1700. Wood: Logs; timber, round, unmanufactured, hewn, sided or squared otherwise than by sawing; pulp woods; round timber used for spars or in building wharves; firewood, handle bolts, shingle bolts, and gun blocks for gunstocks, rough hewn or sawed or planed on one side; sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved; clapboards, laths, ship timber; all of the foregoing not specially provided for; Provided, That if there is imported into the United States any of the foregoing lumber, planed on one or more sides and tongues and grooved, manufactured in or exported from any country, dependency, province, or other subdivision of government which imposes a duty upon such lumber exported from the United States, the President may enter into negotiations with such country, dependency, province, or other subdivision of government to secure the removal of such duty, and if such duty is not removed he may by proalamation declare such failure of negotiations, and in such proclamation shall state the facts upon which his action is taken together with the rates imposed, and make declaration that like and equal rates shall be forthwith imposed as hereinafter provided; whereupon, and until such duty is removed, there shall be levied, collected, and paid upon such lumber, when imported directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to the duty imposed by such country, dependency, province, or other subsdivision of government upon such lumber imported from the United States.

Par. 1701. Paving posts, railroad ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods.

Par. 1702. Pickets, palings, hoops, and staves of wood of all kinds.

Par. 1703. Woods: Sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, India malacca joints, and other woods not specially provided for, in the rough, or not further advanced than cut into lengths suitable for stocks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

Par. 1704. Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen, ink, pencil, or water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble-stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or other, wise wrought by hand from the solid block or mass of marble stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only, and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and "woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photo-chemical or other mechanical processes.

Par. 1705. 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, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation; Provided, That the Secretary of the Treasury may, in his discredtion, extend such period for a further term of six months in cases where application therefor shall be made.

Par. 1706. Works of art, collections in illustration of the progress of the arts, sciences, agriculture or manufactures, photographs, works in terra cotta, parian, pottery or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other porpose than herein expressed; but bond 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 paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Par. 1707. Works of art, productions 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, including stained or painted window glass or stained or painted glass windows which are works of art when imported to be used in houses of worship and when ordered after the passage of this Act, valued at $15 or more per square foot and excluding any article, in whole or in part, molded, cast or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Par. 1708. Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery or porcelain, artistic antiquities and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

Par. 1709. Worm gut, unmanufactured.

Par. 1710. Zaffer.

## TITLE III.

## SPECIAL PROVISIONS.

Sec. 301. That there shall be levied, collected and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected and paid upon like articles imported from foreign countries: Provided, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: Provided, however, That in consideration of the exemptions aforesaid, all articles, the growth, product or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: And provided further, That the free admission, herein provided, of such articles, the growth, product or manufacture of the United States, into the Philippine Islands, or of the growth, product or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: Provided, That direct shipments shall include shipments in bond through foreign territory contiguous to the United States: Provided, however, That if such articles become unpacked while en route by accident, wreck or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained. And provided, That there shall be levied, collected and paid, in the United States, upon articles, goods, wares or merchandise coming into the United States from the Philippine Islands a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares or merchandise shipped from said islands to the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: And provided further, That there shall be levied, collected and paid in the Philippine Islands from the United States a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, goods, wares or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: And provided further, That in addition to the customs taxes imposed in the Philippine Islands there shall be levied, collected and paid therein upon articles, goods, wares or merchandise imported into the Philippine Islands from countries other than the United Sttaes the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein from the United States: And provided further, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury.

Sec. 302. That articles, goods, wares or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

Sec. 303. That whenever any country, dependency, colony, province or other political subdivision of government, person, partnership, association,

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

Sec. 304 (a) That every article imported into the United States, which is capable of being marked, stamped, branded, or labeled, without injury, at the time of its manufacture or production, shall be marked, stamped, branded, or labeled, in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit. Any such article held in customs custody shall not be delivered until so marked, stamped, branded, or labeled, and until every such article of the importation which shall have been released from customs custody not so marked, stamped, branded, or labeled, shall be marked, stamped, branded, or labeled, in accordance with such rules and regulations as the Secretary of the Treasury may prescribe. Unless the article is exported under customs supervision, there shall be levied, collected, and paid upon every such article which at the time of importation is not so marked, stamped, branded, or labeled, in addition to the regular duty imposed by law on such article, a duty of 10 per centum of the appraised value thereof, or if such article is free of duty there shall be levied, collected, and paid upon such article a duty of 10 per centum of the appraised value thereof.

Every package containing any imported article, or articles, shall be marked, stamped, branded, or labeled, in legible English words, so as to indicate clearly the country of origin. Any such package held in customs custody shall not be delivered unless so marked, stamped, branded, or labeled, and until every package of the importation which shall have been released from customs custody not so marked, stamped, branded, or labeled shall be marked, stamped, branded, or labeled, in accordance with such rules and regulations as the Secretary of the Treasury may prescribe.

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

(b) If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labeling of any imported articles or packages or shall fraudulently deface, destroy, remove, alter or obliterate any such marks, stamps, brands, or labels, with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding $5,000 or be imprisoned for any time not exceeding one year, or both.

Sec. 305. (a) That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any printed paper that may be used as a lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the packages in which they are contained shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, of 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 subsection.

(b) That any officer, agent, or employee of the Government of the United States who 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 $5,000, or by imprisonment at hard labor for not more than ten years, or both.

(c) That any district judge of the United States, within the proper district, before whom complaint in writing of any violation of Subdivision (a) or (b) of this section is made, founded upon probable cause and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the United States marshal or deputy marshal in the proper district or to a duly accredited customs officer, directing him to search for, seize, and take possession of any article or thing mentioned in such subdivisions, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Sec. 306. (a) That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited under such rules of inspection as the Secretary of Agriculture may determine.

(b) If the Secretary of Agriculture shall determine that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States, he shall officially notify the Secretary of the Treasury and give public notice that the operation of Subdivision (a) of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries.

(c) That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding $500, or imprisoned not exceeding one year, or both, in the discretion of the Court.

Sec. 307. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

Sec. 308. That the following articles, when not imported for sale or for sale on approval, may be admitted into the United States under such rules and regulations as the Secretary of the Treasury may prescribe, without the payment of duty, under bond for the exportation within six months from the date of importation:

(1) Machinery or other articles to be altered or repaired.

(2) Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishments, and not for sale;

(3) Molders' patterns for use in the manufacture of castings;

(4) Samples solely for use in taking orders for merchandise;

(5) Articles intended solely for experimental purposes, and upon satisfactory proof to the Secretary that any such article has been destroyed because of its use for experimental purposes such bond may be canceled without the payment of duty;

(6) Automobiles, motor cycles, bicycles, airplanes, airships, balloons motor boats, racing shells, and similar vehicles and craft, teams and saddle horses, all of which are brought temporarily into the United States by nonresidents for touring purposes, or for the purpose of taking part in races or other specific contests;

(7) Locomotives, cars and coaches, and repair equipment belonging to railroads brought temporarily into the United States for the purpose of clearing obstructions, fighting fires, or making emergency repairs on lines the property of railroads within the United States; and

(8) Containers for compressed gases which comply with the laws and regulations for the transportation of such containers in the United States.

Sec. 309. That the privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.

Sec. 310. 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 recoverable therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Sec. 311. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: Provided, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: Provided further, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Articles or materials received into such bonded manufacturing warehouse or articles manufactured therefrom may be withdrawn or removed therefrom for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: Provided, That the by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under the Act of March 24 1874, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law if such waste or by-products were imported from a foreign country: Provided, That all waste material may be destroyed under Government supervision. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: Provided, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Section 3433 of the Revised Statutes shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Sec. 312. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds, be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which

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imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon, and there smelted or refined, or both, together with ores or crude metals of home or foreign production: Provided, That the bonds shall be charged with a sum equal in amount to the regular duties which would have been payable on such ores and crude metals if entered for consumption at the time of their importation, and the several charges against such bonds shall be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under the preceding section of this title of a quantity of the same kind of metal equal to the quantity of metal producible from the smelting or refining, or both, of the dutiable metal contained in such ores or crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury: Provided further, That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: Provided further, That on the arrival of the ores and crude metals at such establishments they shall be sanpled and assayed according to commercial methods under the supervision of Government officers: Provided further, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: Provided further, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury: And provided further, That the several charges against the bonds of any smelting warehouse established under the provisions of this section may be canceled upon the exportation or transfer to a bonded manufacturing warehouse from any other bonded smelting warehouse established under this section of a quantity of the same kind of metal, in excess of that covered by open bonds, equal to the amount of metal producible from the smelting or refining, or both, of the dutiable metal contained in the imported ores and crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury.

Sec. 313. That upon the exportation of articles manufactured or produced in the United States with the use of imported merchandise, the full amount of the duties paid upon the merchandise so used shall be refunded as drawback, less 1 per centum of such duties, except that such duties shall not be so refunded upon the exportation of flour or by-products produced from imported wheat unless an amount of wheat grown in the United States equal to not less than 30 per centum of the amount of such imported wheat has been mixed with such imported wheat. Where two or more products result from the manipulation of imported merchandise, the drawback shall be distributed to the several products, in accordance with their relative values at the time of separation. When the articles exported are manufactured or produced in part from domestic materials, the imported merchandise shall so appear in the completed articles that the quantity or measure thereof may be ascertained. The drawback on any article allowed under existing law shall be continued at the rate herein provided. The imported merchandise used in the manufacture or production or articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such merchandise is claimed, be identified, the quality of such merchandise 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, 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.

On the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidences of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

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 upon the exportation of meats, whether packed or smoked, which have been cured in the United States with imported salt, there shall be refunded from the Treasury, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, the duties paid on the salt so used in curing such exported meats, in amounts not less than $100.

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

Sec. 314. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

Sec. 315. (a) That in order to regulate the foreign commerce of the United States and to put into force and effect the policy of the Congress by this Act intended, whenever the President, upon investigation of the differences in costs of production of articles wholly or in part the growth or product of the United States and of like or similar articles wholly or in part the growth or product of competing foreign countries, shall find it thereby shown that the duties fixed in this Act do not equalize the said differences in costs of production in the United States and the principal competing country, he shall, by such investigation, ascertain said differences and determine and proclaim the changes in classifications or increases or decreases in any rate of duty provided in this Act shown by said ascertained differences in such costs of production necessary to equalize the same 30 days after the date of such proclamation or proclamations such changes in classification shall take effect, and such increased or decreased duties shall be levied, collected, and paid on such articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila): Provided, That the total increase or decrease of such rates of duty shall not exceed 50 per centum of the rates specified in Title I. of this Act, or in any amendatory Act.

(b) That in order to regulate the foreign commerce of the United States and to put into force and effect the policy of the Congress by this Act intended, whenever the President, upon investigation of the differences in costs of production of articles provided for in Title I. of this Act, wholly or in part the growth or product of the United States and of like or similar articles wholly or in part the growth or product of competing foreign countries, shall find it thereby shown that the duties prescribed in this Act do not equalize said differences, and shall further find it thereby shown that the said differences in costs of production in the United States and the principal competing country can not be equalized by proceeding under the provisions of Subdivision (a) of this section, he shall make such findings public, together with a description of the articles to which they apply, in such detail as may be necessary for the guidance of appraising officers. In such cases and upon the proclamation by the President becoming effective, the ad valorem duty or duty based in whole or in part upon the value of the imported article in the country of exportation shall thereafter be based upon the American selling price, as defined in Subdivision (f) of Section 402 of this Act, of any similar competitive article manufactured or produced in the United States embraced within the class or kind of imported articles upon which the President has made a proclamation under Subdivision (b) of this section.

The ad valorem rate or rates of duty based upon such American selling price shall be the rate found, upon said investigation by the President, to be shown by the said differences in costs of production necessary to equalize such differences, but no such rate shall be decreased more than 50 per centum of the rate specified in Article I. of this Act upon such articles, nor shall any such rate be increased. Such rate or rates of duty shall become effective fifteen days after the date of the said proclamation of the President, whereupon the duties so estimated and provided shall be levied, collected, and paid on such articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila). If there is any imported article within the class or kind of articles, upon which the President has made public a finding, for which there is no similar competitive article manufactured or produced in the United States, the value of such imported article shall be determined under the provisions of paragraphs (1), (2), and (3) of Subdivision (a) of Section 402 of this Act.

That in ascertaining the differences in costs of production, under the provisions of Subdivisions (a) and (b) of this section, the President, in so far as he finds it practicable, shall take into consideration (1) the differences in conditions in production, including wages, costs of material, and other items in costs of production of such or similar articles in the United States and in competing foreign countries, (2) the differences in the wholesale selling prices of domestic foreign articles in the principal markets of the United States, (3) advantages granted to a foreign producer by a foreign Government, or by a person, partnership, corporation, or association in a foreign country, and (4) any other advantages or disadvantages in competition.

Ipvestigations to assist the President in ascertaining differences in costs of production under this section shall be made by the United States Tariff Commission, and no proclamation shall be issued under this section until such investigation shall have been made. The Commission shall give reasonable public notice of its hearings and shall give reasonable opportunity to parties interested to be present, to produce evidence and to be heard. The Commission is authorized to adopt such reasonable procedure, rules, and regulations as it may deem necessary.

The President, proceeding as hereinbefore provided for in proclaiming rates of duty, shall, when he determines that it is shown that the differences in costs of production have changed or no longer exist which led to such proclamation, accordingly as so shown, modify or terminate the same. Nothing in this section shall be construed to authorize a transfer of an article from the dutiable list to the free list or from the free list to the dutiable list, not a change in form of duty. Whenever it is provided in any paragraph of Title 1 of this Act, that the duty or duties shall not exceed a specified ad valorem rate upon the articles provided for in such paragraph, no rate determined under the provision of this section upon such articles shall exceed the maximum ad valorem rate so specified.

(d) For the purpose of this section any coal-tar product provided for in paragraphs 27 or 28 of Title I of this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner.

(e) The President is authorized to make all needful rules and regulations for carrying out the provisions of this section.

(f) The Secretary of the Treasury is authorized to make such rules and regulations as he may deem necessary for the entry and declaration of imported articles of the class or kind of articles upon which the President has made a proclamation under the provisions of subdivision (b) of this section and for the form of invoice required at time of entry.

Sec. 316. (a) That unfair methods of competition and unfair acts in the importation of articles into the United States, or in their sale by the owner, importer, consignee, or agent of either, the effect or tendency of which is to destroy or substantially injure an industry, efficiently and economically operated, in the United States, or to prevent the establishment of such an industry, or to restrain or monopolize trade and commerce in the United States, are hereby declared unlawful, and when found by the President to exist shall be dealt with, in addition to any other provisions of law, as hereinafter provided.

(b) That to assist the President in making any decisions under this section the United States Tariff Commission is hereby authorized to investigate any alleged violation hereof on complaint under oath or upon its initiative.

(c) That the Commission shall make such investigation under and in accordance with such rules as it may promulgate and give such notice and afford such hearing, and when deemed proper by the Commission such rehearing with opportunity to offer evidence, oral or written, as it may deem sufficient for a full presentation of the facts involved in such investigation, that the testimony in every such investigation shall be reduced to writing, and a transcript thereof with the findings and recommendation of the Commission shall be the official record of the proceedings and findings in the case, and in any case where the findings in such investigation show a violation of this section, a copy of the findings shall be promptly mailed or delivered to the importer or consignee of such articles, that such findings, if supported by evidence, shall be conclusive, except that a rehearing may be granted by the Commission, and except that, within such time after said findings are made and in such manner as appeals may be taken from decisions of the United States Board of General Appraisers, an appeal may be taken from said findings upon a question or questions of law only to the United States Court of Customs Appeals by the importer or consignee of such articles, that if it shall be shown to the satisfaction of said court that further evidence should be taken, nd that there were reasonable grounds for the failure to adduce such

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evidence in the proceedings before the Commission, said court may order such additional evidence to be taken before the Commission in such manner and upon such terms and conditions as to the court may seem proper, that the Commission may modify its findings as to the facts or make new findings by reason of additional evidence, which, if supported by evidence, shall be conclusive as to the facts except that within such time and in such manner an appeal may be taken as aforesaid upon a question or questions of law only, that the judgment of said court shall be final, except that the same shall be subject to review by the United States Supreme Court upon certiorari applied for within three months after such judgment of the United States Court of Customs Appeals.

(d) That the final findings of the Commission shall be transmitted with the record to the President.

(e) That whenever the existence of any such unfair method or act shall be established to the satisfaction of the President he shall determine the rate of additional duty, not exceeding 50 not less than 10 per centum of the value of such articles as defined in section 402, of Title IV of this Act, which will offset such method or act, and which is hereby imposed upon articles imported in violation of this Act, or, in what he shall be satisfied and find are extreme cases of unfair methods or acts as aforesaid he shall direct that such articles as he shall deem the interests of the United States shall require, imported by any person violating the provisions of this Act, shall be excluded from entry into the United States, and upon information of such action by the President, the Secretary of the Treasury shall, through the proper officers, assess such additional duties or refuse such entry, and that the decision of the President shall be conclusive.

(f) That whenever the President has reason to believe that any article is offered or sought to be offered for entry into the United States in violation of this section but has not information sufficient to satisfy him thereof, the Secretary of the Treasury shall, upon his request in writing, forbid entry thereof until such investigation as the President may deem necessary shall be completed: Provided, that the Secretary of the Treasury may permit entry under bond upon such conditions and penalties as he may deem adequate.

(g) That any additional duty or any refusal of entry under this section shall continue in effect until the President shall find and instruct the Secretary of the Treasury that the conditions which led to the assessment of such additional duty or refusal of entry no longer exist.

Sec. 317. (A) That the President when he finds that the public interest will be served thereby shall by proclamation specify and declare new or additional duties as hereinafter provided upon articles wholly or in part the growth or product of any foreign country whenever he shall find as a fact that such country—

Imposes, directly or indirectly, upon the disposition in or transportation in transit through or re-exportation from such country of any article wholly or in part the growth or product of the United States any unreasonable charge, exaction, regulation or limitation which is not equally enforced upon the like articles of every foreign country;

Discriminates in fact against the commerce of the United States, directly or indirectly, by law or administrative regulation or practice, by or in respect to any customs, tonnage or port duty, fee, charge, exaction, classification, regulation, condition, restriction or prohibition, in such manner as to place the commerce of the United States at a disadvantage compared with the commerce of any foreign country.

(B) If at any time the President shall find it to be a fact that any foreign country has not only discriminated against the commerce of the United States, as aforesaid, but has, after the issuance of a proclamation as authorized in subdivision (A) of this section, maintained or increased its said discriminations against the commerce of the United States, the President is hereby authorized, if he deems it consistent with the interests of the United States, to issue a further proclamation directing that such articles of said country as he shall deem the public interests may require shall be excluded from importation into the United States.

(C) That any proclamation issued by the President under the authority of this section shall, if he deems it consistent with the interests of the United States, extend to the whole of any foreign country or may be confined to any subdivision or subdivisions thereof; and the President shall, whenever he deems the public interests require, suspend, revoke, supplement or amend any such proclamation.

(D) Whenever the President shall find as a fact that any foreign country places any burdens upon the commerce of the United States by any of the unequal impositions or discriminations aforesaid, he shall, when he finds that the public interest will be served thereby, by proclamation specify and declare such new or additional rate or rates of duty as he shall determine will offset such burdens, not to exceed 50 per centum ad valorem or its equivalent, and on and after 30 days after the date of such proclamation there shall be levied, collected and paid upon the articles enumerated in such proclamation when imported into the United States from such foreign country such new or additional rate or rates of duty; or, in case of articles declared subject to exclusion from importation into the United States under the provisions of subdivision (B) of this section, such articles shall be excluded from importation.

(E) Whenever the President shall find as a fact that any foreign country imposes any unequal imposition or discrimination as aforesaid upon the commerce of the United States, or that any benefits accrue or are likely to accrue to any industry in any foreign country by reason of any such imposition or discrimination imposed by any foreign country other than the foreign country in which such industry is located, and whenever the President shall determine that any new or additional rate or rates of duty or any prohibitions hereinbefore provided for do not effectively remove such imposition or discrimination and that any benefits from any such imposition or discrimination accrue or are likely to accrue to any industry in any foreign country, he shall, when he finds that the public interest will be served thereby, by proclamation specify and declare such new or additional rate or rates of duty upon the articles wholly or in part the growth or product of any such industry as he shall determine will offset such benefits, not to exceed 50 per centum ad valorem or its equivalent, upon importation from any foreign country into the United States of such articles and on and after 30 days after the date of any such proclamation such new or additional rate or rates of duty so specified and declared in such proclamation shall be levied, collected and paid upon such articles.

(F) All articles imported contrary to the provisions of this section shall be forfeited to the United States and shall be liable to be seized, prosecuted and condemned in like manner and under the same regulations, restrictions and provisions as may from time to time be established for the recovery, collection, distribution and remission of forfeitures to the United States by the several revenue laws. Whenever the provisions of this Act shall be applicable to importations into the United States of articles wholly or in part the growth or product of any foreign country, they shall be applicable thereto whether such articles are imported directly or indirectly.

(G) It shall be the duty of the United States Tariff Commission to ascertain and at all times to be informed whether any of the discriminations against the commerce of the United States enumerated in subdivisions (A), (B) and (E) of this section are practiced by any country; and if and when such discriminatory acts are disclosed, it shall be the duty of the Commission to bring the matter to the attention of the President, together with recommendations.

(H) The Secretary of the Treasury with the approval of the President shall make such rules and regulations as are necessary for the execution of such proclamations as the President may issue in accordance with the provisions of this section.

(I) That when used in this section the term "foreign country" shall mean any empire, country, dominion, colony or protectorate, or any subdivision or subdivisions thereof (other than the United States and its possessions), within which separate tariff rates or separate regulations of commerce are enforced.

Sec. 318. (a) That in order that the President and the Congress may secure information and assistance, it shall be the duty of the United States Tariff Commission, in addition to the duties now imposed upon it by law, to—

(1) Ascertain conversion costs and costs of production in the principal growing, producing or manufacturing centres of the United States of articles of the United States, whenever in the opinion of the Commission it is practicable;

(2) Ascertain conversion costs and costs of production in the principal growing, producing, or manufacturing centres of foreign countries of articles imported into the United States, whenever in the opinion of the Commission such conversion costs or costs of production are necessary for comparison with conversion costs or costs of production in the United States and can be reasonably ascertained;

(3) Select and describe articles which are representative of the classes or kinds of articles imported into the United States and which are similar to or comparable with articles of the United States; select and describe articles of the United States similar to or comparable with such imported articles; and obtain and file samples of articles so selected, whenever the Commission deems it advisable;

(4) Ascertain import costs of such representative articles so selected;

(5) Ascertain the grower's, producer's, or manufacturer's selling prices in the principal growing, producing, or manufacturing centres of the United States of the articles of the United States so selected; and

(6) Ascertain all other facts which will show the differences in or which affect competition between articles of the United States and imported articles in the principal markets of the United States.

(b) When used in this section—

The term "article" includes any commodity, whether grown, produced, fabricated, manipulated, or manufactured;

The term "import cost" means the price at which an article is freely offered for sale in the ordinary course of trade in the usual wholesale quantities for exportation to the United States plus, when not included in such price, all necessary expenses, exclusive of customs duties, of bringing such imported article to the United States.

(c) In carrying out the provisions of this section the Commission shall possess all the powers and privileges conferred upon it by the provisions of Title VII of the Revenue Act of 1916, and in addition it is authorized, in order to ascertain any facts required by this section, to require any importer and any American grower, producer, manufacturer, or seller to file with the Commission a statement, under oath, giving his selling prices in the United States of any article imported, grown, produced, fabricated, manipulated or manufactured by him.

(d) The Commission is authorized to establish and maintain an office at the port of New York for the purpose of directing or carrying on any investigation, receiving and compiling statistics, selecting, describing, and filing samples of articles, and performing any of the duties or exercising any of the powers imposed upon it by law.

(e) The United States Tariff Commission is authorized to adopt an official seal, which shall be judicially noticed.

(f) The second paragraph of Section 706 of the Revenue Act of 1916 is amended to read as follows:

"Such attendance of witnesses and the production of such documentary evidence may be required from any place in the United States at any designated place of hearing. And in case of disobedience to a subpoena the Commission may invoke the aid of any district or territorial court of the United States or the Supreme Court of the District of Columbia in requiring the attendance and testimony of witnesses and the production of documentary evidence, and such court within the jurisdiction of which such inquiry is carried on may, in case of contumacy or refusal to obey a subpoena issued to any corporation or other person, issue an order requiring such corporation or other person to appear before the Commission, or to produce documentary evidence if so ordered or to give evidence touching the matter in question; and if any failure to obey such order of the court may be punished by such court as a contempt thereof."

Sec. 319. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty upon the entry or the withdrawal thereof: Provided, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied an collected upon the weight of such merchandise at the time of its entry.

Sec. 320. That nothing in this Act shall be construed to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity, concluded between the United States and the Republic of Cuba on December 11 1902, or the provisions of the Act of December 17 1903, Chapter 1.

Sec. 321. That, except as hereinafter provided, Sections I and IV of the Act of October 3 1913, Chapter 16, as amended the Act of July 26 1911 Chapter 3; so much of Section 4132 of the Revised Statutes as amended by the Act of August 24 1912, Chapter 390, as relates to the free admission of materials for the construction or repair of vessels and the building or repair of their machinery and articles for their outfit and equipment; and so much of the Sundry Civil Appropriation Act of March 2 1895, Chapter 189, as relates to the sampling and assaying of lead ores, are hereby repealed: Provided, That nothing in this Act shall be construed to repeal or in any manner affect the following provisions of the aforesaid Act approved October 3 1913, viz.: Subsections 1, 2, and 3, paragraph J, Section IV, as modified by the Act of March 4 1915, Chapter 171; and subsection 2, paragraph N, Section IV; nor of subsection 30 of Section 28 of the Act of August 5 1909.

Sec. 322. That all automobiles, automobile bodies, automobile chassis, and parts thereof, including tires, exported prior to February 11 1919 from the United States of America for the use of the American Expeditionary Forces or the Governments associated with the Government of the United States of America in the war with Germany and Austria, and which have been sold or delivered to any foreign Government, individual, partnership, corporation, or association by the United States Liquidation Commission, or by any other agent or official of the United States of America, when

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imported into the United States of America shall pay a duty of 90 per centum ad valorem, the value of such articles to be fixed on a basis equivalent to the original value of such articles in the United States, under rules and regulations to be prescribed by the Secretary of the Treasury.

## TITLE IV.

## ADMINISTRATIVE PROVISIONS.

### Part 1—Definitions.

Section 401. When used in this title—

(a) Vessel.—The word "vessel" includes every description of water craft or other contrivance used, or capable of being used, as a means of transportation in water or in water and in air.

(b) Vehicle.—The word "vehicle" includes every description of carriage or other contrivance used, or capable of being used, as a means of transportation on land, or through the air.

(c) Merchandise.—The word "merchandise" means goods, wares, and chattels of every description and includes merchandise the importation of which is prohibited.

(d) Person.—The word "person" includes partnerships, associations and corporations.

(e) Master.—The word "master" means the person having the command of the vessel.

(f) Day.—The word "day" means the time from eight o'clock antemeridian to five oclock postmeridian.

(g) Night.—The word "night" means the time from five o'clock postmeridian to eight o'clock antemeridian.

(h) Collector.—The word "collector" means the Collector of Customs and includes a deputy collector of customs and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of Collector of Customs.

(i) Appraiser.—The word "appraiser" means the person authorized by law, or by the Secretary of the Treasury, to appraise imported merchandise and to make a return of the value thereof.

(j) The term "United States" includes all Territories and possessions of the United States, except the Philippine Islands, the Virgin Islands and the islands of Guam and Tutuila.

Sec. 402. Value.—(a) For the purposes of this Act the value of imported merchandise shall be—

(1) The foreign value or the export value, whichever is higher;

(2) If neither the foreign value nor the export value can be ascertained to the satisfaction of the appraising officers, then the United States value;

(3) If neither the foreign value, the export value, nor the United States value can be ascertained to the satisfaction of the appraising officers, then the cost of production;

(4) If there be any similar competitive article manufactured or produced in the United States of a class or kind upon which the President has made public a finding as provided in subdivision (b) of Section 315 of Title III of this Act, then the American selling price of such article.

(b) The foreign value of imported merchandise shall be the market value or the price at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, including the cost of all containers and coverings of whatever nature, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States.

(c) The export value of imported merchandise shall be the market value or the price, at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, for exportation to the United States, plus, when not included in such price, the cost of all containers and coverings of whatever nature, and all other costs, charges and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States. If in the ordinary course of trade imported merchandise is shipped to the United States to an agent of the seller, or to the seller's branch house, pursuant to an order or an agreement to purchase (whether placed or entered into in the United States or in the foreign country), for delivery to the purchaser in the United States, and if the title to such merchandise remains in the seller until such delivery, then such merchandise shall not be deemed to be freely offered for sale in the principal markets of the country from which exported for exportation to the United States, within the meaning of this subdivision.

(d) The United States value of imported merchandise shall be the price at which such or similar imported merchandise is freely offered for sale, packed ready for delivery, in the principal market of the United States to all purchasers, at the time of exportation of the imported merchandise, in the usual wholesale quantities and in the ordinary course of trade, with allowance made for duty, cost of transportation and insurance, and other necessary expenses from the place of shipment to the place of delivery, a commission not exceeding 6 per centum, if any has been paid or contracted to be paid, on goods secured otherwise than by purchase, or profits not to exceed 8 per centum and a reasonable allowance for general expenses, not to exceed 8 per centum on purchased goods.

(e) For the purpose of this title the cost of production of imported merchandise shall be the sum of—

(1) The cost of materials of, and of fabrication, manipulation or other process employed in manufacturing or producing such or similar merchandise, at a time preceding the date of exportation of the particular merchandise under consideration which would ordinarily permit the manufacture or production of the particular merchandise under consideration in the usual course of business;

(2) The usual general expenses (not less than 10 per centum of such cost) in the case of such or similar merchandise;

(3) The cost of all containers and coverings of whatever nature, and all other costs, charges and expenses incident to placing the particular merchandise under consideration in condition, packed ready for shipment to the United States; and

(4) An addition for profit (not less than 8 per centum of the sum of the amounts found under paragraphs (1) and (2) of this subdivision) equal to the profit which ordinarily is added, in the case of merchandise of the same general character as the particular merchandise under consideration, by manufacturers or producers in the country of manufacture or production who are engaged in the production or manufacture of merchandise of the same class or kind.

(f) The American selling price of any articles manufactured or produced in the United States shall be the price, including the cost of all containers and coverings of whatever nature and all other costs, charges and expenses incident to placing the merchandise in condition packed ready for delivery, at which such article is freely offered for sale to all purchasers in the principal market of the United States, in the ordinary course of trade and in the usual wholesale quantities in such market, or the price that the manufacturer, producer or owner would have received or was willing to receive for such merchandise when sold in the ordinary course of trade and in the usual wholesale quantities, at the time of exportation of the imported article.

### Part 2—Report, Entry, and Unlading of Vessels and Vehicles.

Sec. 431. Form of Manifest.—The master of every vessel arriving in the United States and required to make entry shall have on board his vessel a manifest in a form to be prescribed by the Secretary of the Treasury and signed by such master under oath as to the truth of the statements therein contained. Such manifest shall contain:

First. The names of the ports at which the merchandise was taken on board and the ports of entry of the United States for which the same is destined, particularly describing the merchandise destined to each such port: Provided, That the master of any vessel laden exclusively with coal, sugar, salt, nitrates, hides, dyewoods, wool or other merchandise in bulk consigned to one owner and arriving at a port for orders, may destine such cargo "for orders," and within 15 days thereafter, but before the unlading of any part of the cargo such manifest may be amended by the master by designating the port or ports of discharge of such cargo, and in the event of failure to amend the manifest within the time permitted, such cargo must be discharged at the port at which the vessel arrived and entered.

Second. The name, description and build of the vessel, the true measure of tonnage thereof, the port to which such vessel belongs, and the name of the master of such vessel.

Third. A detailed account of all merchandise on board such vessel, with the marks and numbers of each package, and the number and description of the packages according to their usual name or denomination, such as barrel, keg, hogshead, case or bag.

Fourth. The names of the persons to whom such packages are respectively consigned in accordance with the bills of lading issued therefor, except that when such merchandise is consigned to order the manifest shall so state.

Fifth. The names of the several passengers aboard the vessel, stating whether cabin or steerage passengers, with their baggage, specifying the number and description of the pieces of baggage belonging to each, and a list of all baggage not accompanied by passengers.

Sixth. An account of the sea stores and ship's stores on board the vessel.

Sec. 432. Sea and Ships Stores.—The manifest of any vessel arriving from a foreign port or place shall separately specify the articles to be retained on board of such vessel as sea stores, ship's stores, or bunker coal or bunker oil, and if any other or greater quantity of sea stores, ship's stores, bunker coal, or bunker oil is found on board of any such vessel than is specified in the manifest, or if any such articles, whether shown on the manifest or not, are landed without a permit therefor issued by the collector, all such articles omitted from the manifest or landed without a permit shall be subject to forfeiture, and the master shall be liable to a penalty equal to the value of the articles.

Sec. 433. Report of Arrival.—Within 24 hours after the arrival of any vessel from a foreign port or place, or of a foreign vessel from a domestic port, or of a vessel of the United States carrying bonded merchandise, or foreign merchandise for which entry has not been made, at any port or within any harbor or bay at which such vessel shall come to, the master shall, unless otherwise provided by law, report the arrival of the vessel at the custom house under such regulations as the Secretary of Commerce may prescribe.

Sec. 434. Entry of American Vessels.—Except as otherwise provided by law, and under such regulations as the Secretary of Commerce may prescribe, the master of a vessel of the United States arriving in the United States from a foreign port or place shall, within 48 hours after its arrival within the limits of any customs collection district, make formal entry of the vessel at the custom house by producing and depositing with the collector the vessel's crew list, its register, or document in lieu thereof, the clearance and bills of health issued to the vessel at the foreign port or ports from which it arrived, together with the original and one copy of the manifest, and shall make oath that the ownership of the vessel is as indicated in the register and that the manifest was made out in accordance with Section 431 of this Act.

Sec. 435. Entry of Foreign Vessels.—The master of any foreign vessel arriving within the limits of any customs collection district shall, within 48 hours thereafter, make entry at the custom house in the same manner as is required for the entry of a vessel of the United States, except that a list of the crew need not be delivered, and that instead of depositing the register or document in lieu thereof such master may produce a certificate by the Consul of the nation to which such vessel belongs that said documents have been deposited with him: Provided, That such exception shall not apply to the vessels of foreign nations in whose ports American consular officers are not permitted to have the custody and possession of the register and other papers of vessels entering the ports of such nations.

Sec. 436. Failure to Report or Enter Vessel.—Every master who fails to make the report or entry provided for in Section 433, 434 or 435 of this Act shall, for each offense, be liable to a fine of not more than $1,000.

Sec. 437. Documents Returned at Clearance.—The register, or document in lieu thereof, deposited in accordance with Section 434 or 435 of this Act shall be returned to the master or owner of the vessel upon its clearance.

Sec. 438. Unlawful Return of Ship's Papers.—It shall not be lawful for any foreign consul to deliver to the master of any foreign vessel the register, or document in lieu thereof, deposited with him in accordance with the provisions of Section 435 of this Act until such master shall produce to him a clearance in due form from the collector of the port where such vessel has been entered Any consul offending against the provisions of this section shall be liable to a fine of not more than $5,000.

Sec. 439. Failure to Deliver Manifest.—Immediately upon arrival and before entering his vessel, the master of a vessel from a foreign port required to make entry shall mail to the Comptroller-General of the United States at Washington, District of Columbia, or shall mail or deliver to the comptroller of customs, if any be located in such district, a copy of the manifest, and shall on entering his vessel make affidavit that a true and correct copy was so mailed or delivered, and he shall also mail to said Comptroller-General, or mail or deliver to said comptroller of customs, a true and correct copy of any correction of such manifest filed on entry of his vessel. Any master who fails so to mail or deliver such copy of the manifest or correction thereof shall be liable to a penalty of not more than $500.

Sec. 440. Post Entry.—If there is any merchandise or baggage on board such vessel which is not included in or which does not agree with the manifest, the master of the vessel shall make a post entry thereof, and mail a copy to the Comptroller-General of the United States or mail or deliver a copy to the comptroller of customs, if any, and for failure so to do shall be liable to a penalty of $500.

Sec. 441. Vessels Not Required to Enter.—The following vessels shall not be required to make entry at the custom house:

(1) Vessels of war and public vessels employed for the conveyance of letters and dispatches and not permitted by the laws of the nations to which they belong to be employed in the transportation of passengers or merchandise in trade;

(2) Passenger vessels making three trips or oftener a week between a port of the United States and a foreign port, or vessels used exclusively as ferryboats, carrying passengers, baggage or merchandise: Provided, That the master of any such vessel shall be required to report such baggage and merchandise t othe collector within 24 hours after arrival;

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(3) Yachts of 15 gross tons or under not permitted by law to carry merchandise or passengers for hire;

(4) Vessels arriving in distress or for the purpose of taking on bunker coal, bunker oil, or necessary sea stores and which shall depart within 24 hours after arrival without having landed or taken on board any merchandise other than bunker coal, bunker oil or necessary sea stores: Provided, That the master, owner or agent of such vessel shall report under oath to the collector the hour and date of arrival and departure and the quantity of bunker coal, bunker oil or necessary sea stores taken on board; and

(5) Tugs enrolled and licensed to engage in the foreign and coasting trade in the northern, northeastern and northwestern frontiers when towing vessels which are required by law to enter and clear.

Sec. 442. Residue Cargo.—Any vessel having on board merchandise shown by the manifest to be destined to a foreign port or place may, after the report and entry of such vessel under the provisions of this Act, proceed to such foreign port of destination with the cargo so destined therefor, without unlading the same and without the payment of duty thereon. Any vessel arriving from a foreign port or place having on board merchandise shown by the manifest to be destined to a port or ports in the United States other than the port of entry at which such vessel first arrived and made entry may proceed with such merchandise from port to port or from district to district for the unlading thereof: Provided, That the Secretary of the Treasury may, by general regulations or otherwise, require the master or owner of any vessel so proceeding to a foreign port or to a port or district other than that at which the vessel first arrived to give a bond in an amount equal to the estimated duties conditioned that no merchandise shall be landed in the United States from such vessel without entry therefor having been made and a permit secured from the customs officer and for the production of such landing certificates or other evidence of compliance with such bond as the Secretary of the Treasury may by general regulations require.

Sec. 443. Cargo for Different Ports.—Merchandise arriving in any vessel for delivery in different districts or ports of entry shall be described in the manifest in the order of the districts or ports at or in which the same is to be unladen. Before any vessel arriving in the United States with any such merchandise shall depart from the port of first arrival, the master shall obtain from the collector a permit therefor with a certified copy of the vessel's manifest showing the quantities and particulars of the merchandise entered at such port of entry and of that remaining on board.

Sec. 444. Entry at Another Port.—Within 24 hours after the arrival of such vessel at another port of entry, the master shall make entry with the collector at such port and shall produce the permit issued by the collector at the port of first arrival, together with the certified copy of his manifest.

Sec. 445. Failure to Obtain or to Produce Permit.—If the master of any such vessel shall proceed to another port or district without having obtained a permit therefor and a certified copy of his manifest, or if he shall fail to produce such permit and certified copy of his manifest to the collector at the port of destination, or if he shall proceed to any port not specified in the permit, he shall be liable to a penalty, for each offense, of not more than $500.

Sec. 446. Stores Retained on Board.—Vessels arriving in the United States from foreign ports may retain on board, without the payment of duty, all coal and other fuel supplies, ships' stores, sea stores and the legitimate equipment of such vessels. Any such supplies, ships' stores, sea stores or equipment landed and delivered from such vessel shall be considered and treated as imported merchandise: Provided, That bunker coal, bunker oil, ships' stores, sea stores or the legitimate equipment of vessels belonging to regular lines plying between foreign ports and the United States which are delayed in port for any cause, may be transferred under a permit by the collector and under customs supervision from the vessel so delayed to another vessel of the same line and owner, and engaged in the foreign trade without the payment of duty thereon.

Sec. 447. Unlading—Place.—It shall be unlawful to make entry of any vessel or to unlade the cargo or any part thereof of any vessel elsewhere than at a port of entry: Provided, That upon good cause therefor being shown, the Secretary of Commerce may permit entry of any vessel to be made at a place other than a port of entry designated by him, under such conditions as he shall prescribe: And providing further, That any vessel laden with merchandise in bulk may proceed after entry of such vessel to any place designated by the Secretary of the Treasury for the purpose of unlading such cargo, under the supervision of customs officers if the collector shall consider the same necessary, and in such case the compensation and expenses of such officers shall be reimbursed to the Government by the party in interest.

Sec. 448. Same—Preliminary Entry—Permit.—Except as provided in Section 441 of this Act, no merchandise, passengers, or baggage shall be unladen from any vessel or vehicle arriving from a foreign port or place until entry of such vessel or report of the arrival of such vehicle has been made and a permit for the unlading of the same issued by the collector: Provided, That the master may make a preliminary entry of a vessel by making oath or affirmation to the truth of the statements contained in the vessel's manifest and delivering the manifest to the customs officer who boards such vessel, but the making of such preliminary entry shall not excuse the master from making formal entry of his vessel at the custom house, as provided by this Act. After the entry, preliminary or otherwise, of any vessel or report of the arrival of any vehicle, the collector may issue a permit to the master of the vessel, or to the person in charge of the vehicle, to unlade merchandise or baggage, but merchandise or baggage so unladen shall be retained at the place of unlading until entry therefor is made and a permit for its delivery granted, and the owners of the vessel or vehicle from which any imported merchandise is unladen prior to entry of such merchandise shall be liable for the payment of the duties accruing on any part thereof that may be removed from the place of unlading without a permit therefor having been issued. Any merchandise or baggage so unladen from any vessel or vehicle for which entry is not made within 48 hours exclusive of Sunday and holidays from the time of the entry of the vessel or report of the vehicle, unless a longer time is granted by the collector, as provided in Section 484, shall be sent to the public stores and held as unclaimed at the risk and expense of the consignee in the case of merchandise and the owner in the case of baggage, until entry thereof is made.

Sec. 449. Same—Emergency.—Except as provided in Sections 442 and 447 of this Act, merchandise and baggage imported in any vessel by sea shall be unladen at the port of entry to which such vessel is destined, unless (1) such vessel is compelled by any cause to put into another port of entry, and the collector of such port issues a permit for the unlading of such merchandise or baggage, or (2) the Secretary of the Treasury, because of an emergency existing at the port of destination, authorizes such vessel to proceed to another port of entry. Merchandise and baggage so unladen may be entered in the same manner as other imported merchandise or baggage and may be treated as unclaimed merchandise or baggage and stored at the expense and risk of the owner thereof, or may be reladen without entry upon the vessel from which it was unladen for transportation to its destination.

Sec. 450. Same—Sundays and Holidays.—No merchandise, baggage or passengers arriving in the United States from any foreign port or place, and no bonded merchandise or baggage being transported from one port to another shall be unladen from the carrying vessel or vehicle on Sunday, a holiday or at night, except under special license granted by the collector under such regulations as the Secretary of the Treasury may prescribe.

Sec. 451. Same—Bond.—Before any such special license to unlade shall be granted, the master, owner or agent of such vessel or vehicle shall be required to give a bond in a penal sum to be fixed by the collector conditioned to indemnify the United States for any loss or liability which might occur or be occasioned by reason of the granting of such special license and to pay the compensation and expenses of the customs officers and employees whose services are required in connection with such unlading at night or on Sunday or a holiday in accordance with the provisions of Section 5 of the Act entitled "An Act to provide for the lading or unlading of vessels at night, the preliminary entry of vessels, and for other purposes," approved Feb. 13 1911, as amended. In lieu of such bond the owner or agent of any vessel or vehicle or line of vessels or vehicles may execute a bond in a penal sum to be fixed by the Secretary of the Treasury to cover and include the issuance of special license for the unlading of vessels or vehicles belonging to such line for a period of one year from the date thereof.

Sec. 452. Lading.—No merchandise or baggage entered for transportation under bond or for exportation with the benefit of drawback, or other merchandise or baggage required to be laden under customs supervision, shall be laden on any vessel or vehicle at night or on Sunday or a holiday, except under special license therefor to be issued by the collector under the same conditions and limitations as pertain to the unlading of imported merchandise or merchandise being transported in bond.

Sec. 453. Penalty for Violation.—If any merchandise or baggage is laden on, or unladen from, any vessel or vehicle without a special license or permit therefor issued by the collector, the master of such vessel or the person in charge of such vehicle and every other person who knowingly is concerned, or who aids therein, or in removing or otherwise securing such merchandise or baggage, shall each be liable to a penalty equal to the value of the merchandise or baggage so laden or unladen, and such merchandise or baggage shall be subject to forfeiture, and if the value thereof is $500 or more, the vessel or vehicle on or from which the same shall be laden or unladen shall be subject to forfeiture.

Sec. 454. Boarding and Discharging Inspectors.—The collector for the district in which any vessel or vehicle arrives from a foreign port or place may put on board of such vessel or vehicle while within such district, and if necessary while going from one district to another, one or more inspectors or other customs officers to examine the cargo and contents of such vessel or vehicle and superintend the unlading thereof, and to perform such other duties as may be required by law or the customs regulations for the protection of the revenue. Such inspector or other customs officer may, if he shall deem the same necessary for the protection of the revenue, secure the hatches or other communications or outlets of such vessel or vehicle with customs seals or other proper fastenings while such vessel is not in the act of unlading and such fastennigs shall not be removed without permission of the inspector or other customs officer. Such inspector or other customs officer may require any vessel or vehicle to discontinue or suspend unlading during the continuance of unfavorable weather or any conditions rendering the discharge of cargo dangerous or detrimental to the revenue. Any officer, owner, agent of the owner, or member of the crew of any such vessel who obstructs or hinders any such inspector or other customs officer in the performance of his duties shall be liable to a penalty of not more than $500.

Sec. 455. Compensation, and so forth, of Inspectors.—The compensation of any inspector or other customs officer, stationed on any vessel or vehicle while proceeding from one port to another and returning therefrom shall be reimbursed to the Government by the master or owner of such vessel, together with the actual expense of such inspector or customs officer for subsistence, or in lieu of such expenses such vessel or vehicle may furnish such inspector or customs officer the accommodations usually supplied to passengers.

Sec. 456. Cargo not Unladen.—Whenever any merchandise remains on board any vessel or vehicle from a foreign port more than 25 days after the date on which report of said vessel or vehicle was made, the collector may take possession of such merchandise and cause the same to be unladen at the expense and risk of the owners thereof, or may place one or more inspectors or other customs officers on board of said vessel or vehicle to protect the revenue. The compensation and expenses of any such inspector or customs officer for subsistence while on board of such vessel or vehicle shall be reimbursed to the Government by the owner or master of such vessel or vehicle.

Sec. 457. General Order.—At the request of the consignee of any merchandise, or of the owner or master of the vessel or the person in charge of the vehicle in which the same is imported, any merchandise may be taken possession of by the collector after the expiration of one day after the entry of the vessel or report of the vehicle and may be unladen and held at the risk and expense of the consignee until entry thereof is made.

Sec. 458. Bulk Cargo.—The limitation of time for unlading shall not extend to vessels laden exclusively with merchandise in bulk consigned to one consignee and arriving at a port for orders, but if the master of such vessel requests a longer time to discharge its cargo, the compensation of the inspectors or other customs officers whose services are required in connection with the unlading shall, for every day consumed in unlading in excess of 25 days from the date of the vessel's entry, be reimbursed by the master or owner of such vessel.

Sec. 459. Imports from Contiguous Countries—Report.—The master of any vessel of less than five net tons carrying merchandise and the person in charge of any vehicle arriving in the United States from a contiguous country, shall immediately report his arrival to the customs officer at the port of entry or custom house which shall be nearest to the place at which such vessel or vehicle shall cross the boundary line or shall enter the territorial waters of the United States, and if such vessel or vehicle have on board any merchandise, shall produce to such customs officer a manifest as required by law, and no such vessel or vehicle shall proceed farther inland nor shall discharge or land any merchandise, passengers, or baggage without receiving a permit therefor from such customs officer. The master of any such vessel or the person in charge of any such vehicle who fails to report arrival in the United States as required by the provisions of this section shall be subject to a fine of $100 for each offense, and if any merchandise or baggage is unladen or discharged from any such vessel or vehicle without a permit therefor, the same, together with the vessel or vehicle in which imported, shall be subject to forfeiture.

Sec. 460. Same—Failure to Report.—If any merchandise is imported or brought into the United States in any vessel or vehicle from a contiguous country without being so reported to the collector, or in case of the neglect or failure of the master of the vessel or the person in charge of the vehicle to file a manifest therefor, such merchandise and the vessel or vehicle shall be subject to forfeiture and the master of such vessel or the person in charge of such vehicle shall be liable to a penalty equal to the value of the merchandise imported in such vessel or vehicle which was not reported to the collector or included in the manifest.

Sec. 461. Same—Inspection.—All merchandise and baggage imported or brought in from any contiguous country, except as otherwise provided by law

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or by regulations of the Secretary of the Treasury, shall be unladen in the presence of and be inspected by a customs officer at the first port of entry at which the same shall arrive; and such officer may require the owner, or his agent, or other person having charge or possession of any trunk, traveling bag, sack, valise or other container, or of any closed vehicle, to open the same for inspection, or to furnish a key or other means for opening the same.

Sec. 462. Same—Forfeiture.—If such owner, agent or other person shall fail to comply with his demand, the officer shall retain such trunk, traveling bag, sack, valise or other container or closed vehicle, and open the same, and, as soon thereafter as may be practicable, examine the contents, and if any article subject to duty or any article the importation of which is prohibited is found therein, the whole contents and the container or vehicle shall be subject to forfeiture.

Sec. 463. Same—Sealed Cars.—To avoid unnecessary inspection of merchandise imported from a contiguous country at the first port of arrival, the master of the vessel or the person in charge of the vehicle in which such merchandise is imported may apply to the customs or consular officer of the United States stationed in the place from which such merchandise is shipped, and such officer may seal such vessel or vehicle. Any vessel or vehicle so sealed may proceed with such merchandise to the port of destination under such regulations as the Secretary of the Treasury may prescribe.

Sec. 464. Same—Delivery.—If the master of such vessel or the person in charge of any such vehicle fails to proceed with reasonable promptness to the port of destination and to deliver such vessel or vehicle to the proper officers of the customs, or fails to proceed in accordance with such regulations of the Secretary of the Treasury, or unlades such merchandise or any part thereof at other than such port of destination, or disposes of any such merchandise by sale or otherwise, he shall be guilty of a felony and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than five years, or both; and any such vessel or vehicle, with its contents, shall be subject to forfeiture.

Sec. 465. Same—Supplies, and so forth.—The master of any vessel of the United States documented to engage in the foreign and coasting trade on the northern, northeastern and northwestern frontiers shall, upon arrival from a foreign contiguous territory, file with the manifest of such vessel a detailed list of all supplies or other merchandise purchased in such foreign country for use or sale on such vessel, and also a statement of the cost of all repairs to and all equipment taken on board such vessel. The conductor or person in charge of any railway car arriving from a contiguous country shall file with the manifest of such car a detailed list of all supplies or other merchandise purchased in such foreign country for use in the United States. If any such supplies, merchandise, repairs, or equipment shall not be reported, the master, conductor or other person having charge of such vessel or vehicle shall be liable to a fine of not less than $100 and not more than $500, or to imprisonment for not more than two years, or both.

Sec. 466. That Sections 3114 and 3115 of the Revised Statutes are amended to read as follows:

"Sec. 3114. The equipments, or any part thereof, including boats, purchased for, or the repair parts or materials to be used, or the expenses of repairs made in a foreign country upon a vessel documented under the laws of the United States to engage in the foreign or coasting trade, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad valorem duty of 50 per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel and furniture shall be seized and forfeited."

"Sec. 3115. If the owner or master of such vessel, however, furnishes good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination, then the Secretary of the Treasury is authorized to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited."

### Part 3—Ascertainment, Collection and Recovery of Duties.

Sec. 481. Contents of Invoice.—(a) That all invoices of merchandise to be imported into the United States shall set forth—

(1) The port of entry to which the merchandise is destined;

(2) The time when, the place where, and the person by whom and the person to whom the merchandise is sold or agreed to be sold, or if to be imported otherwise than in pursuance of a purchase, the place from which shipped, the time when and the person to whom and the person by whom it is shipped;

(3) A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers or symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed;

(4) The quantities in the weights and measures of the country or place from which the merchandise is shipped, or in the weights and measures of the United States;

(5) The purchase price of each item in the currency of the purchase, if the merchandise is shipped in pursuance of a purchase or an agreement to purchase;

(6) If the merchandise is shipped otherwise than in pursuance of a purchase or an agreement to purchase, the value for each item, in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency that the manufacturer, seller, shipper or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation;

(7) The kind of currency, whether gold, silver or paper;

(8) All charges upon the merchandise, itemized by name and amount when known to the seller or shipper; or all charges by name (including commissions, insurance, freight, cases, containers, coverings and cost of packing) included in the invoice prices when the amounts for such charges are unknown to the seller or shipper;

(9) All rebates, drawbacks and bounties, separately itemized, allowed upon the exportation of the merchandise; and

(10) Any other facts deemed necessary to a proper appraisement, examination and classification of the merchandise that the Secretary of the Treasury may require.

(b) If the merchandise shipped to a person in the United States by a person other than the manufacturer, otherwise than by purchase, such person shall state on the invoice the time when, the place where, the person from whom such merchandise was purchased and the price paid therefor in the currency of the purchase, stating whether gold, silver or paper.

(c) When the merchandise has been purchased in different consular districts for shipment to the United States and is assembled for shipment and embraced in a single invoice which is produced for certification under the provisions of paragraph (2) of subdivision (a) of Section 482 of this Act, the invoice shall have attached thereto the original bills or invoices received by the shipper, or extracts therefrom, showing the actual prices paid or to be paid for such merchandise. The consular officer to whom the invoice is so produced for certification may require that any such original bill or invoice be certified by the consular officer for the district in which the merchandise was purchased.

Sec. 482. Declaration Accompanying Certified Invoices.—(a) Every invoice covering merchandise exceeding $100 in value shall, at or before the time of the shipment of the merchandise, or as soon thereafter as the conditions will permit, be produced for certification to the consular officer of the United States—

(1) For the consular district in which the merchandise was manufactured or purchased, or from which it was to be delivered pursuant to contract;

(2) For the consular district in which the merchandise is assembled and repacked for shipment to the United States, if it has been purchased in different consular districts.

(b) Such invoices shall have indorsed thereon, when so produced, a verified declaration, in a form prescribed by the Secretary of the Treasury, stating whether the merchandise is sold or agreed to be sold, or whether it is shipped otherwise than in pursuance of a purchase or an agreement to purchase, that there is no other invoice differing from the invoice so produced, and that all the statements contained in such invoice and in such declaration are true and correct.

(c) Every certified invoice shall be made out in triplicate or in quadruplicate, if desired by the shipper for merchandise intended for immediate transportation, under the provisions of Section 552 of this Act, and shall be signed by the seller or shipper, or the agent of either. Where any such invoice is signed by an agent, he shall state thereon the name of his principal.

(d) Such invoices shall be certified in accordance with the provisions of existing law.

(e) The original of the invoice shall be filed in the office of the consular officer by whom it was certified, to be there kept until the Secretary of State authorizes its destruction. The duplicate and, if made, the quadruplicate shall be delivered to the exporter, to be forwarded to the consignee for use in making entry of the merchandise and the triplicate shall be promptly transmitted by the consular officer to the collector of customs at the port of entry named in the invoice.

(f) When the merchandise is to be shipped from a place so remote from an American consulate as to render impracticable certification of the invoice by an American consular officer, such invoice may be certified by a consular officer of a nation at the time in amity with the United States, or if there be no such consular officer available such invoice shall be executed before a notary public or other officer having authority to administer oaths and having an official seal: Provided, That invoices for merchandise shipped to the United States from the Philippine Islands or any of its other possessions may be certified by the collector of customs or the person acting as such, or by his deputy.

Sec. 483. Ownership for Entry.—All merchandise imported into the United States shall, for the purposes of this title, be held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof. The underwriters of abandoned merchandise and the salvors of merchandise saved from a wreck at sea or on or along a coast of the United States may, for such purposes, be regarded as the consignees.

Sec. 484. Entry.—(a) Except as provided in Sections 490, 498, 552 and 553 and in subsection (d) of Section 315 of this Act, the consignee of imported merchandise shall make entry therefor either in person or by an agent authorized by him in writing under such regulations as the Secretary of the Treasury may prescribe. Such entry shall be made at the custom house within 48 hours, exclusive of Sundays and holidays, after the entry of the importing vessel or report of the vehicle, or after the arrival at the port of destination in the case of merchandise transported in bond, unless the collector authorizes in writing a longer time.

(b) No merchandise shall be admitted to entry under the provisions of this section without the production of a certified invoice therefor, except that entry may be permitted if—

(1) The collector is satisfied that the failure to produce such invoice is due to causes beyond the control of the person making entry;

(2) Such person makes a verified declaration in writing that he is unable to produce such invoice and (A) files therewith a seller's or shipper's invoice, or (B) if he is not in possession of a seller's or shipper's invoice, files therewith a statement of the value, or the price paid, in the form of an invoice; and

(3) Such person gives a bond in a penal sum to be fixed by the Secretary of the Treasury for the production of such certified invoice within six months, and the payment of the penal sum so fixed as liquidated damages in the event such invoice is not so produced.

(c) The consignee shall produce the bill of lading at the time of making entry, except that

(1) If the collector is satisfied that no bill of lading has been issued, the shipping receipt or other evidence satisfactory to the collector may be accepted in lieu thereof; and

(2) The collector is authorized to permit entry and to release merchandise from customs custody without the production of the bill of lading if the person making such entry gives a bond satisfactory to the collector, in a sum equal to not less than 1½ times the invoice value of the merchandise, to produce such bill of lading, to relieve the collector of all liability, to indemnify the collector against loss, to defend every action brought upon a claim for loss or damage, by reason of such release from customs custody or a failure to produce such bill of lading and to entitle any person injured by reason of such release from customs custody to sue on such bond in his own name, without making the collector a party thereto. Any person so injured by such release may sue on such bond to recover any damage so sustained by him.

(d) Such entry shall be signed by the consignee, or his agent, and shall set forth such facts in regard to the importation as the Secretary of the Treasury may require for the purpose of assessing duties and to secure a proper examination, inspection, appraisement and liquidation, and shall be accompanied by such invoices, bills of lading, certificates and documents as are required by law and regulations promulgated thereunder.

(e) The Secretary of the Treasury and the Secretary of Commerce are authorized and directed to establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States, and as a part of the entry there shall be attached thereto or included therein an accurate statement specifying, in terms of such detailed enumeration, the kinds

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and quantities of all merchandise imported and the value of the total quantity of each kind of article.

(f) If any of the certificates or documents necessary to make entry of any part of merchandise arriving on one vessel or vehicle and consigned to one consignee have not arrived, such part may be entered subsequently, and notation of the packages or cases to be omitted from the original entry shall be made thereon. One or more packages arriving on one vessel or vehicle addressed for delivery to one person and imported in another package containing packages addressed for delivery to other persons may be separately entered, under such rules and regulations as the Secretary of the Treasury may prescribe. All other merchandise arriving on one vessel or vehicle and consigned to one consignee shall be included in one entry.

(g) Under such regulations as the Secretary of the Treasury may prescribe, the collector or the appraiser may require a verified statement from the manufacturer or producer showing the cost of production of the imported merchandise, when necessary to the appraisement of such merchandise.

Sec. 485. Declaration.—(a) Every consignee making an entry under the provisions of Section 484 of this Act shall make and file therewith, in a form to be prescribed by the Secretary of the Treasury, a declaration under oath, stating—

(1) Whether the merchandise is imported in pursuance of a purchase or an agreement to purchase, or whether it is imported otherwise than in pursuance of a purchase or agreement to purchase;

(2) That the prices set forth in the invoice are true in the case of merchandise purchased or agreed to be purchased; or in the case of merchandise secured otherwise than by purchase or agreement to purchase, that the statements in such invoice as to foreign value are true to the best of his knowledge and belief;

(3) That all other statements in the invoice or other documents filed with the entry, or in the entry itself, are true and correct; and

(4) That he will produce at once to the collector any invoice, paper, letter, document, or information received showing that any such prices or statements are not true or correct.

(b) The Secretary of the Treasury is authorized to prescribe regulations for one declaration in the case of books, magazines, newspapers and periodicals published and imported in successive parts, numbers or volumes, and entitled to free entry.

(c) In the event that an entry is made by an agent under the provisions of Section 484 of this Act and such agent is not in possession of such declaration of the consignee, such agent shall give a bond, in a form and of a penal sum prescribed by the Secretary of the Treasury, to produce such declaration.

(d) A consignee shall not be liable for any additional or increased duties if (1) he declares at the time of entry that he is not the actual owner of the merchandise, (2) he furnishes the name and address of such owner and (3) within 90 days from the date of entry he produces a declaration of such owner conditioned that he will pay all additional and increased duties, under such regulations as the Secretary of the Treasury may prescribe. Such owner shall possess all the rights of a consignee.

(e) The Secretary of the Treasury shall prescribe separate forms for the declaration in the case of merchandise which is imported in pursuance of a purchase or agreement to purchase and merchandise which is imported otherwise than in pursuance of a purchase or agreement to purchase.

(f) Whenever such merchandise is consigned to a deceased person, or to an insolvent person who has assigned the same for the benefit of his creditors, the executor or administrator, or the assignee of such person or receiver or trustee in bankruptcy, shall be considered as the consignee; when consigned to a partnership the declaration of one of the partners only shall be required, and when consigned to a corporation such declaration may be made by any officer of such corporation, or by any other person specifically authorized by the board of directors of such corporation to make the same.

Sec. 486. Bond.—Upon entry of any merchandise, none of which or a part only of which is sent to the public stores for inspection, examination or appraisal, the consignee shall give a bond, conditioned that he will produce all invoices, declarations and other documents or papers required by law or regulations made in pursuance thereof upon the entry of imported merchandise; and that he will comply with all the requirements of the laws or regulations made in pursuance thereof relating to the importation and admission of such merchandise and will return to the collector when demanded by such collector, not later than 10 days after the appraiser's report, such of the merchandise as was not sent to the public stores, and also will return to the collector, on demand by him, any and all merchandise found not to comply with the law and regulations governing its admission into the commerce of the United States. Such bond shall be given in a form and in a penalty to be prescribed by the Secretary of the Treasury, the penalty thereof to be paid as liquidated damages: Provided, That instead of a bond upon each entry the Secretary of the Treasury may prescribe a bond to be taken from any consignee to cover all importations entered by him within a period of one year from the date thereof.

Sec. 487. The consignee, or his agent may, at the time entry is made or at any time before the invoice or the merchandise has come under the observation of the appraiser for the purpose of appraisement, make such additions in the entry to or such deductions from the cost or value given in the invoice as in his opinion may raise or lower the same to the value of such merchandise.

Sec. 488. The collector within whose district any merchandise is entered shall cause such merchandise to be appraised.

Sec. 489. Additional Duties.—If the final appraised value of any article of imported merchandise which is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the entered value, there shall be levied, collected and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total final appraised value thereof for each 1 per centum that such final appraised value exceeds the value declared in the entry. Such additional duty shall apply only to the particular article or articles in each invoice that are so advanced in value upon final appraisement and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the final appraised value does not exceed the amount of duty that would be imposed if the final appraised value did not exceed the entered value, and shall be limited to 75 per centum of the final appraised value of such article or articles. Such additional duties shall not be construed to be penal and shall not be remitted nor payment thereof in any way avoided, except in the case of a manifest clerical error, upon the order of the Secretary of the Treasury, or in any case upon the finding of the Board of General Appraisers, upon a petition filed and supported by satisfactory evidence under such rules as the Board may prescribe, that the entry of the merchandise at a less value than that returned upon final appraisement was without any intention to defraud the revenue of the United States or to conceal or misrepresent the facts of the case or to deceive the appraiser as to the value of the merchandise. If the appraised value of any merchandise exceeds the value declared in the entry by more than 100 per centum, such entry shall be presumptively fraudulent, and the collector shall seize the whole case or package containing such merchandise and proceed as in case of forfeiture for violation of the customs laws; and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he rebuts such presumption of fraud by sufficient evidence.

Upon the making of such order or finding, the additional duties shall be remitted or refunded, wholly or in part, and the entry shall be liquidated or reliquidated accordingly. Such additional duties shall not be refunded in case of exportation of the merchandise, nor shall they be subject to the benefit of drawback. All additional duties, penalties, or forfeitures applicable to merchandise entered in connection with a certified invoice shall be alike applicable to merchandise entered in connection with a seller's or shipper's invoice or statement in the form of an invoice. Duties shall not, however, be assessed upon an amount less than the entered value, except in a case where the importer certifies at the time of entry that the entered value is higher than the value as defined in this Act, and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement or re-reappraisement, and the improter's contention in said pending cases shall subsequently be sustained, wholly or in part, by a final decision on reappraisement or re-reappraisement, and it shall appear that the action of the importer on entry was so taken in good faith, after due diligence and inquiry on his part, and the collector shall liquidate the entry in accordance with the final appraisement.

Sec. 490. Incomplete Entry.—Whenever entry of any imported merchandise is not made within the time provided by law or the regulations prescribed by the Secretary of the Treasury, or whenever entry of such merchandise is incomplete because of failure to pay the estimated duties, or whenever, in the opinion of the collector, entry of such merchandise cannot be made for want of proper documents or other cause, or whenever the collector believes that any merchandise is not correctly and legally invoiced, he shall take the merchandise into his custody and send it to a bonded warehouse or public store, to be held at the risk and expense of the consignee until entry is made or completed and the proper documents are produced, or a bond given for their production.

Sec. 491. Unclaimed Goods.—If any merchandise of which possession has been taken by the collector shall remain in bonded warehouse or public store for one year without entry thereof having been made and the duties and charges thereon paid, such merchandise shall be appraised by the appraiser of merchandise and sold by the collector at public auction as abandoned to the Government, under such regulations as the Secretary of the Treasury shall prescribe. All gunpowder and other explosive substances and merchandise liable to depreciation in value by damage, leakage or other cause to such extent that the proceeds of sale thereof may be insufficient to pay the duties, storage and other charges, if permitted to remain in public store or bonded warehouse for a period of one year, may be sold forthwith, under such regulations as the Secretary of the Treasury may prescribe.

Sec. 492. Merchandise Abandoned or Forfeited.—Except as provided in Section 3369 of the Revised Statutes, as amended, any merchandise abandoned or forfeited to the Government under the preceding or any other provision of the customs laws, which is subject to internal revenue tax and which the collector shall be satisfied will not sell for a sufficient amount to pay such taxes, shall be forthwith destroyed under regulations to be prescribed by the Secretary of the Treasury, instead of being sold at auction.

Sec. 493. Proceeds of Sale.—The surplus of the proceeds of sales under Section 491 of this Act, after the payment of storage charges, expenses, duties, and the satisfaction of any lien for freight, charges or contribution in general average, shall be deposited by the collector in the Treasury of the United States, if claim therefor shall not be filed with the collector within 10 days from the date of sale, and the sale of such merchandise shall exonerate the master of any vessel in which the merchandise was imported from all claims of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any surplus of the proceeds of sale.

Sec. 494. Expense of Weighing and so forth.—In all cases in which the invoice or entry does not state the weight, quantity or measure of the merchandise, the expense of ascertaining the same shall be collected from the consignee before its release from customs custody.

Sec. 495. Partnership Bond.—When any bond is required by law to be executed by any partnership for any purpose connected with the transaction of business at any custom house, the execution of such bond by any member of such partnership shall bind the other partners in like manner and to the same extent as if such other partners had personally joined in the execution, and an action or suit may be instituted on such bond against all partners as if all had executed the same.

Sec. 496. Examination of Baggage.—The collector may cause an examination to be made of the baggage of any person arriving in the United States in order ot ascertain what articles are contained therein and whether subject to duty, free of duty, or prohibited, notwithstanding a declaration and entry therefor has been made.

Sec. 497. Forfeiture.—Any article not included in the declaration and entry as made, and, before examination of the baggage was begun, not mentioned in writing by such person, if written declaration and entry was required, or orally if written declaration and entry was not required, shall be subject to forfeiture and such person shall be liable to a penalty equal to the value of such article.

Sec. 498. Entry Under Regulations.—(a) The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of—

(1) Merchandise not exceeding $100 in value, including such merchandise imported through the mails;

(2) Merchandise damaged by fire or marine casualty on the voyage of importation;

(3) Merchandise recovered from a wrecked or stranded vessel;

(4) Household effects used abroad and personal effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(5) Articles sent by persons in foreign countries as gifts to persons in the United States;

(6) Articles carried on the person or contained in the baggage of a person arriving in the United States;

(7) Tools of trade of a person arriving in the United States;

(8) Personal effects of citizens of the United States who have died in a foreign country;

(9) Merchandise within the provisions of Sections 465 and 466 of this Act at the first port of arrival;

(10) Merchandise when in the opinion of the Secretary of the Treasury the value thereof cannot be declared; and

(11) Merchandise within the provisions of the Act entitled "An Act to expedite the delivery of imported parcels and packages, not exceeding $500 in value," approved June 8 1896.

(b) The Secretary of the Treasury is authorized to include in such rules and regulations any of the provisions of Section 484 or 485 of this Act.

Sec. 499. Examination of Merchandise.—Imported merchandise, required by law or regulations made in pursuance thereof to be inspected, examined, or appraised, shall not be delivered from customs custody, except as otherwise

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provided in this Act, until it has been inspected, examined or appraised and is reported by the appraiser to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. The collector shall designate the packages or quantities covered by any invoice or entry which are to be opened and examined for the purpose of appraisement or otherwise and shall order such packages or quantities to be sent to the public stores or other places for such purpose. Not less than one package of every invoice and not less than one package of every 10 packages of merchandise, shall be so designated unless the Secretary of the Treasury, from the character and description of the merchandise, is of the opinion that the examination of a less proportion of packages will amply protect the revenue and by special regulation permit a less number of packages to be examined. The collector or the appraiser may require such additional packages or quantities as either of them may deem necessary. If any package is found by the appraiser to contain any article not specified in the invoice and he reports to the collector that in his opinion such article was omitted from the invoice with fraudulent intent on the part of the seller, shipper, owner or agent, the contents of the entire package in which such article is found shall be liable to seizure, but if the appraiser reports that no such fraudulent intent is apparent then the value of said article shall be added to the entry and the duties thereon paid accordingly. If a deficiency is found in quantity, weight or measure in the examination of any package, report thereof shall be made to the collector, who shall make allowance therefor in the liquidation of duties.

Sec. 500. Duties of the Appraiser, Assistant Appraiser, and Examiner.—(a) It shall be the duty of the appraiser under such rules and regulations as the Secretary of the Treasury may prescribe—

(1) To appraise the merchandise in the unit of quantity in which the merchandise is usually bought and sold by ascertaining or estimating the value thereof by all reasonable ways and means in his power, any statement of cost or cost of production in any invoice, affidavit, declaration, or other document to the contrary notwithstanding;

(2) To ascertain the number of yards, parcels or quantities of the merchandise ordered or designated for examination;

(3) To ascertain whether the merchandise has been truly and correctly invoiced;

(4) To describe the merchandise in order that the collector may determine the dutiable classification thereof; and

(5) To report his decisions to the collector.

(b) At ports where there are assistant appraisers provided for by law the appraiser shall have power to review and to revise and correct the reports of such assistant appraisers.

(c) It shall be the duty of an assistant appraiser—

(1) To examine and inspect such merchandise as the appraiser may direct, and to report to him the value thereof;

(2) To revise and correct the reports and to supervise and direct the work of such examiners and other employees as the appraiser may designate; and

(3) To assist the appraiser, under such regulations as the Secretary of the Treasury or the appraiser may prescribe.

(d) It shall be the duty of an examiner to examine and inspect the merchandise and report the value and such other facts as the appraiser may require in his appraisement or report, and to perform such other duties as may be prescribed by rules and regulations of the Secretary of the Treasury or the appraiser.

(e) The Secretary of the Treasury is authorized to designate an officer of the customs as acting appraiser at a port where there is no appraiser. Such acting appraiser shall take the oath, perform all the duties and possess all the powers of an appraiser.

Sec. 501. Reappraisement.—The decision of the appraiser shall be final and conclusive upon all parties unless a written appeal for a reappraisement is filed or mailed to the Board of General Appraisers by the collector within 60 days after the date of the appraisers' report, or filed by the consignee, or his agent, with the collector within 10 days after the date of personal delivery, or if mailed the date of mailing of written notice of appraisement to the consignee, his agent or his attorney. No such appeal filed by the consignee or his agent shall be deemed valid, unless he has complied with all the provisions of this Act relating to the entry and appraisement of such merchandise. Every such appeal shall be transmitted with the entry and the accompanying papers by the collector to the Board of General Appraisers and shall be assigned to one of the general appraisers, who shall ascertain and return the value of the merchandise and shall give reasonable notice to the importer and to the person designated to represent the Government in such proceedings of the time and place of the hearing, at which the parties and their attorneys shall have an opportunity to introduce evidence and to hear and cross-examine the witnesses of the other party and to inspect all samples and all papers admitted or offered as evidence. In finding such value affidavits of persons whose attendance cannot reasonably be had, price lists, catalogues, reports or depositions of consuls, special agents, collectors, appraisers, assistant appraisers, examiners, and other officers of the Govrenment may be considered. Copies of official documents, when certified by an official duly authorized by the Secretary of the Treasury, may be admitted in evidence with the same force and effect as original documents.

The decision of the general appraiser after argument on the part of the interested parties if requested by them or by either of them, shall be final and conclusive upon all parties unless within 10 days from the date of the filing of the decision with the collector an application for its review shall be filed with or mailed to said Board by the collector or other person authorized by the Secretary of the Treasury, and a copy of such application mailed to the consignee or his agent or attorney, or filed by the consignee or his agent or attorney, with the collector, by whom the same shall be forthwith forwarded to the Board of General Appraisers. Every such application shall be assigned by the Board of General Appraisers to a board of three general appraisers, who shall consider the case upon the samples of the merchandise, if there be any, and the record made before the general appraiser, and after argument on the part of the parties if requested by them or either of them, shall affirm, reverse or modify the decision of the general appraiser or remand the case to the general appraiser for further proceedings, and shall state its action in a written decision, to be forwarded to the collector, setting forth the facts upon which the finding is based and the reasons therefor. The decision of the Board of General Appraisers shall be final and conclusive upon all parties unless an appeal shall be taken by either party to the Court of Customs Appeals upon a question or questions of law only within the time and in the manner provided by Section 198 of an Act entitled "An Act to codify, revise and amend the laws relating to the judiciary," approved March 3 1911.

Sec. 502. Regulations for Appraisement and Classification.—(a) The Secretary of the Treasury shall establish and promulgate such rules and regulations not inconsistent with the law and may disseminate such information as may be necessary to secure a just, impartial and uniform appraisement of imported merchandise and the classification and assessment of duties thereon at the various ports of entry, and may direct any appraiser, deputy appraiser, assistant appraiser or examiner of merchandise to go from one port of entry to another for the purpose of appraising or assisting in appraising merchandise imported at such port.

(b) No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a final decision of the Board of General Appraisers.

(c) It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Secretary shall be binding upon all officers of the customs.

Sec. 503. Dutiable Value.—Whenever imported merchandise is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the value returned by the appraiser, general appraiser or Board of General Appraisers, as the case may be. If there shall be used for covering or holding imported merchandise, whether dutiable or free of duty, any unusual material, article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duties shall be levied upon such material, article or form at the rate or rates to which the same would be subjected if separately imported.

Sec. 504. Payment of Duties.—The consignee shall deposit with the collector at the time of making entry, unless the merchandise is entered for warehouse or transportation, or under bond, the amount of duty estimated to be payable thereon. Upon receipt of the appraiser's report and of the various reports of landing, weight, gauge or measurement, the collector shall ascertain, fix and liquidate the rate and amount of duties to be paid on such merchandise as provided by law and shall give notice of such liquidation in the form and manner prescribed by the Secretary of the Treasury, and collect any increased or additional duties due or refund any excess of duties deposited as determined on such liquidation.

Sec. 505. Abandonment and Damage.—Allowance shall be made in the estimation and liquidation of duties under regulations prescribed by the Secretary of the Treasury in the following cases:

(1) Where the importer abandons, within 10 days after entry, to the United State all or any portion amounting to 10 per centum or more of the total value or quantity of merchandise in any invoice, and delivers the portion so abandoned to such place as the collector directs unless the collector is satisfied that it is so far destroyed as to be non-deliverable;

(2) Where, at the time of importation, 5 per centum or more of the total value or quantity of fruit or other perishable merchandise in any invoice is decayed or injured so that its commercial value has been destroyed;

(3) Where fruit or other perishable merchandise has been condemned at the port of entry, within 10 days after landing, by the health officers or other legally constituted authorities, and the consignee, within five days after such condemnation, files with the collector written notice thereof, an invoiced description and the location thereof, and the name of the vessel or vehicle in which imported.

Sec. 506. Tare and Draft.—The Secretary of the Treasury is hereby authorized to prescribe and issue regulations for the ascertainment of tare upon imported merchandise, including the establishment of reasonable and just schedule tares therefor, but in no case shall there be any allowance for draft or for impurities, other than excessive moisture and impurities not usually found in or upon such or similar merchandise.

Sec. 507. Commingling of Goods.—Whenever dutiable merchandise and merchandise which is free of duty or merchandise subject to different rates of duty are so packed together or mingled that the quantity or value of each class of such merchandise cannot be readily ascertained by the customs officers, the whole of such merchandise shall be subject to the highest rate of duty applicable to any part thereof, unless the importer or consignee shall segregate such merchandise at his own risk and expense under customs supervision within 10 days after entry thereof, in order that the quantity and value of each part or class thereof may be ascertained.

Sec. 508. Examination of Importer and Others.—Collectors, appraisers, general appraisers, and boards of general appraisers may cite to appear before them or any of them and to examine upon oath, which said officers or any of them are hereby authorized to administer, any owner, importer, consignee, agent or other person upon any matter or thing which they, or any of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or the value thereof or the rate or amount of duty; and they, or any of them, may require the production of any letters, accounts, contracts, invoices, or other documents relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved, under such rules as the Board of General Appraisers may prescribe, and such evidence may be given consideration in all subsequent proceedings relating to such merchandise.

Sec. 509. Penalties.—If any person so cited to appear shall neglect or refuse to attend, or shall decline to answer or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer or consignee, the appraisement last made of such merchandise, whether made by an appraiser, a general appraiser, or a board of geneal appraisers, shall be final and conclusive against such person; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.

Sec. 510. Inspection of Exporter's Books.—If any person manufacturing, producing, selling, shipping or consigning merchandise exported to the United States fails, at the request of the Secretary of the Treasury, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts documents or correspondence, pertaining to the market value or classification of such merchandise, then while such failure continues the Secretary of the Treasury, under regulations prescribed by him, (1) shall prohibit the importation into the United States of merchandise manufactured, produced, sold, shipped or consigned by such person, and (2) may instruct the collectors to withhold delivery of merchandise manufactured, produced, sold, shipped or consigned by such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

Sec. 511. Inspection of Importer's Books.—If any person importing merchandise into the United States or dealing in imported merchandise fails, at the request of the Secretary of the Treasury, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United Staes to inspect his books, papers, records, accounts, documents, or

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correspondence, pertaining to the value or classification of such merchandise, then while such failure continues the Secretary of the Treasury, under regulations prescribed by him, (1) shall prohibit the importation of merchandise into the United States by or for the account of such person, and (2) shall instruct the collectors to withhold delivery of merchandise imported by or for the account of such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

Sec. 512. Deposit of Duties.—All moneys paid to any collector for unascertained duties or for duties paid under protest against the rate or amount of duties charged shall be deposited to the credit of the Treasurer of the United States and shall not be held by the collectors to await any ascertainment of duties or the result of any litigation in relation to the rate or amount of duties legally chargeable and collectible in any case where money is so paid.

Sec. 513. Collector's Immunity.—No collector or other customs officer shall be in any way liable to any owner, importer, consignee, or agent or any other person for or on account of any rulings or decisions as to the appraisement or the classification of any imported merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee or agent might under this Act be entitled to protest or appeal from the decision of such collector or other officer.

Sec. 514. Protest.—All decisions of the collector, including the legality of all orders and findings entering into the same, as to the rate and amount of duties chargeable, and as to all exactions of whatever character (within the jurisdiction of the Secretary of the Treasury), and his decisions excluding any merchandise from entry or delivery, under any provision of the customs revenue laws, and his liquidation of any entry, or refusal to pay any claim for drawback, or his refusal to reliquidate any entry for a clerical error discovered within one year after the date of entry, or within 60 days after liquidation when liquidation is made more than 10 months after the date of entry, shall be final and conclusive upon all persons, unless the importer, consignee or agent of the person paying such charge or exaction, or filing such claim for drawback, or seeking such entry or delivery, shall, within 60 days after, but not before such liquidation or decision, as well in cases of merchandise, entered in bond as for consumption, file a protest in writing with the collector setting forth distinctly and specifically, and in respect to each entry, payment, claim, or decision, the reasons for the objection thereto, and if the merchandise is entered for consumption, shall pay the full amount of duties, charges and exactions ascertained to be due thereon. Under such rules as the Board of General Appraisers may prescribe, and in its discretion, a protest may be amended at any time prior to the first docket call thereof.

Sec. 515. Same.—Upon the filing of such protest and payment of duties and other charges, the collector shall within 60 days thereafter review his decision, and may modify the same in whole or in part and thereafter refund any duties, charge, or exaction found to have been collected in excess, or pay any drawback found due, of which notice shall be given as in the case of the original liquidation, and against which protest may be filed within the same time and in the same manner and under the same conditions as against the original liquidatoin or decision. If the collector shall, upon such review, affirm his original decision, or, upon the filing of a protest against his modification of any decision, the collector shall forthwith transmit the entry and the accompanying papers and all the exhibits connected therewith, to the Board of General Appraisers for due assignment and determination, as provided by law. Such determination shall be final and conclusive upon all persons, and the papers transmitted shall be returned, with the decision and judgment order thereon, to the collector, who shall take action accordingly, except in cases in which an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided by law.

Sec. 516. Appeal or Protest by American Producers.—(a) Whenever an American manufacturer, producer or wholesaler believes that the appraised value of any imported merchandise of a class or kind manufactured, produced or sold at wholesale by him is too low, he may file with the Secretary of the Treasury a complaint setting forth the value at which he believes the merchandise should be appraised and the facts upon which he bases his belief. The Secretary shall thereupon transmit a copy of such complaint to the appraiser at each port of entry where the merchandise is usually imported. Until otherwise directed by the Secretary, the appraiser shall report each subsequent importation of the merchandise, giving the entry number, the name of the importer, the appraisal value, and his reasons for the appraisement. If the Secretary does not agree with the action of the appraiser, he shall instruct the collector to file an appeal for a reappraisement as provided in Section 501 of this Act, and such manufacturer, producer or wholesaler shall have the right to appear and to be heard as a party in interest under such rules as the Board of General Appraisers may prescribe. The Secretary shall notify such manufacturer, producer or wholesaler of the action taken by such appraiser, giving the port of entry, the entry number and the appraised value of such merchandise and the action he has taken thereon. If the appraiser advances the entered value of merchandise upon the information furnished by the American manufacturer, producer or wholesaler, and an appeal is taken by the consignee, such as manufacturer, producer, or wholesaler shall have the right to appear and to be heard as a party in interest, under such rules as the Board of General Appraisers may prescribe. If the American manufacturer, producer, or wholesaler is not satisfied with the action of the Secretary, or the action of the appraiser thereon, he may file, within 10 days after the date of the mailing of the Secretary's notice, an appeal for a reappraisement in the same manner and with the same effect as an appeal by a consignee under the provisions of Section 501 of this Act.

(b) The Secretary of the Treasury shall, upon written request by an American manufacturer, producer or wholesaler, furnish the classification of and the rate of duty, if any, imposed upon designated imported merchandise of a class or kind manufactured, produced or sold at wholesale by him. If such manufacturer, producer or wholesaler believes that the proper rate of duty is not being assessed, he may file a complaint with the Secretary of the Treasury setting forth a description of the merchandise, the classification and the rate or rates of duty he believes proper, and the reasons for his belief. If the Secretary believes that the classification of or rate of duty assessed upon the merchandise is not correct, he shall notify the collectors as to the proper classification and rate of duty and shall so inform such manufacturer, producer or wholesaler, and such rate of duty shall be assessed upon all merchandise imported or withdrawn from warehouse after 30 days after the date of such notice to the collectors. If the Secretary believes that the classification and rate of duty are correct, he shall so inform such manufacturer, producer or wholesaler. If dissatisfied with the action of the Secretary, such manufacturer, producer or wholesaler may file with him a notice that he desires to protest the classification or the rate of duty imposed upon the merchandise, and upon receipt of such notice the Secretary shall furnish him with such information as to the entry, the consignee, and the port of entry as will enable him to protest the classification of or the rate of duty imposed upon the merchandise when liquidated at any port of entry. Upon written request therefor by such manufacturer, producer or wholesaler, the collector of such port of entry shall notify him immediately of the date of liquidation. Such manufacturer, producer or wholesaler may file, within 60 days after the date of liquidation, with the collector of such port a protest in writing, setting forth a description of the merchandise and the classification and the rate of duty he believes proper, with the same effect as a protest of a consignee filed under the provisions of Sections 514 and 515 of this Act.

(c) A copy of every appeal and every protest filed by an American manufacturer, producer or wholesaler under the provisions of this section shall be mailed by the collector to the consignee or his agent within five days after the filing thereof, and such consignee or his agent shall have the right to appear and to be heard as a party in interest before the Board of General Appraisers. The collector shall transmit the entry and all papers and exhibits accompanying or connected therewith to the Board of General Appraisers for due assignment and determination of the proper value or of the proper classification and rate of duty. The decision of the Board of General Appraisers upon any such appeal or protest shall be final and conclusive upon all parties unless an appeal is taken by either party to the Court of Customs Appeals, as provided in Sections 501 and 515 of this Act.

(d) In proceedings instituted under the provisions of this section an American manufacturer, producer or wholesaler shall not have the right to inspect any documents or papers of the consignee or importer disclosing any information which the general appraiser or the Board of General Appraisers shall deem unnecessary or improper to be disclosed to him.

Sec. 517. Frivolous Protest or Appeal.—Upon motion of the counsel for the Government, it shall be the duty of the Board of General Appraisers to decide whether any appeal for reappraisement or protest filed under the provisions of Section 501, 514, 515 or 516 of this Act is frivolous, and if said board shall so decide, a penalty of not less than $5 nor more than $250 shall be assessed against the person filing such appeal for reappraisement or protest: Provided, That all appeals for reappraisement or protests filed by the same person and raising the same issue shall, if held frivolous by said board, be consolidated and deemed one proceeding for the purpose of imposing the penalty provided in this section: Provided further, That the person against whom such penalty is assessed may have a review by the Court of Customs Appeals of the decision of said board by filing an appeal in said court within the time and in the manner provided by Section 198 of an Act entitled "An Act to codify, revise and amend the laws relating to the judiciary," approved **March 3 1911.**

Sec. 518. Board of General Appraisers.—The Board of General Appraisers shall consist of nine members as now constituted, and all vacancies in said Board shall be filled by appointment by the President, by and with the advice and consent of the Senate, not more than five of whom shall be appointed from the same political party and each of whom shall receive a salary of $9,000 a year. They shall not engage in any other business, vocation, or employment, and shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes and no other: Neglect of duty, malfeasance in office or inefficiency. The office of said Board shall be at the port of New York, and the Board and each member thereof shall have and possess all the powers of a district court of the United States for preserving order, compelling the attendance of witnesses, the production of evidence and in punishing for contempt. Said Board shall have power to establish from time to time such rules of evidence, practice and procedure, not inconsistent with law, as may be deemed necessary for the conduct of its proceedings, in securing uniformity in its decisions and in the proceedings and decisions of the members thereof, and for the production, care and custody of samples and of the records of said Board. One of the members of said Board designated for that purpose by the President of the United States shall act as President of the Board of General Appraisers, and in his absence the member of the Board then present who is senior as to the date of his commission shall act as president. The President of the Board, or the Acting President in his absence, shall have control of the fiscal affairs and of the clerical force of the Board, making all recommendations for appointment promotions, or otherwise affecting such clerical force; he may at any time before trial, under the rules of the said Board, assign or reassign any case for hearing or determination, or both, and shall designate a general appraiser or board of three general appraisers and such clerical assistants as may be necessary to proceed to any port within the jurisdiction of the United States for the purpose of hearing or of hearing and determining cases assigned for hearing at such port, and shall cause to be prepared and promulgated dockets therefor. General appraisers, stenographic clerks and Government counsel shall each be allowed and paid his necessary expenses of travel and his reasonable expenses, not to exceed $10 per day in the case of general appraisers and Government counsel, and $8 per day in the case of stenographic clerks, actually incurred for maintenance while absent from New York on official business. Said general appraisers shall be divided into three boards of three members each for the purpose of hearing and deciding appeals for the review of reappraisements of merchandise and of hearing and deciding protests against decisions of collectors. A board of three general appraisers or a general appraiser shall have power to order an analysis of imported merchandise and reports thereon by laboratories or bureaus of the United States. The President of the Board shall assign three of the general appraisers to each of the said boards and shall designate which member shall be chairman thereof. The President of the Board shall be competent to sit as a member of any board or to assign one or two other members to any of such boards in the absence or disability of any one or two members of such board. A majority of any board shall have full power to hear and decide all cases and questions arising therein or assigned thereto. The board of three general appraisers deciding a case or a general appraiser deciding an appeal for a reappraisement may, upon the motion of either party made within 30 days next after such decision, grant a rehearing or retrial of said case when, in the opinion of said board or said general appraiser, the ends of justice so require.

The members of the Board of General Appraisers are hereby exempted from so much of Section 1790 of the Revised Statutes as relates to their salaries.

When any of the general appraisers of merchandise resigns his office, having held his commission as such at least 10 years, and having attained the age of 70 years, he shall during the residue of his natural life receive the same salary which was by law payable to him at the time of his resignation.

Sec. 519. Record of Decisions.—All decisions of the general appraisers shall be preserved and filed and shall be open to inspection, and it shall be the duty of the said Board of General Appraisers to forward a copy of each decision to the collector of customs for the district in which the merchandise affected thereby was imported and to forward an additional copy to the Secretary of the Treasury, who shall cause such decisions as he or the Board of General Appraisers shall deem sufficiently important to be published in full, or, if they shall not deem a full publication thereof necessary, then the Board shall cause abstracts of such decisions to be made for publication, and such decisions and abstracts thereof shall be published from time to time and at least once each week for the information of customs officers and the public.

Sec. 520. Refund of Excessive Duties.—(a) The Secretary of the Treasury is hereby authorized to refund duties and correct errors in liquidation of entries in the following cases:

(1) Whenever it is ascertained on final liquidation or reliquidation of an entry that more money has been deposited or paid than was required by law to be so deposited or paid;

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(2) Whenever it is determined in the manner required by law that any fees, charges or exactions, other than duties, have been erroneously collectd;

(3) Whenever a manifest clerical error is discovered in any entry or liquidation within one year after the date of entry, or within 60 days after liquidation when liquidation is made more than 10 months after the date of entry; and

(4) Whenever duties have been paid on household or personal effects which by law were not subject to duty, notwithstanding a protest was not filed within the time and in the manner prescribed by law.

(b) The necessary moneys to make such refunds are hereby appropriated, and this appropriation shall be deemed a permanent and indefinite appropriation.

Sec. 521. Reliquidation of Duties.—Whenever any merchandise has been entered and passed free of duty, and whenever duties upon any imported merchandise have been liquidated and paid, and the merchandise has been delivered to the consignee or his agent, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the date of entry, or after the expiration of 60 days after the date of liquidation when liquidation is made more than 10 months after the date of entry, in the absence of fraud and in the absence of protest by the consignee or his agent, or by an American manufacturer, producer or wholesaler, be final and conclusive upon all parties. If the collector finds probable cause to believe there is fraud in the case, he may reliquidate within two years after the date of entry, or after the date of liquidation when liquidation is made more than 10 months after the date of entry.

Sec. 522. Conversion of Currency.—(a) That Section 25 of the Act of Aug. 27 1894 entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," as amended, is re-enacted without change as follows:

"Sec. 25. 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 quarterly on the 1st day of January, April, July and October in each year."

(b) For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after the day of the enactment of this Act, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subdivision (c) shall be made at the values proclaimed by the Secretary of the Treasury under the provisions of Section 25 of such Act of Aug. 27 1894, as amended, for the quarter in which the merchandise was exported.

(c) If no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate. For the purposes of this subdivision such buying rate shall be the buying rate for cable transfers payable in the foreign currency so to be converted; and shall be determined by the Federal Reserve Bank of New York and certified daily to the Secretary of the Treasury, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate such Federal Reserve Bank may in its discretion (1) take into consideration the last ascertainable transactions and quotations, whether direct or through the exchange of other currencies, and (2) if there is no market buying rate for such cable transfers, calculate such rate from actual transactions and quotations in demand or time bills of exchange.

Sec. 523. Comptrollers of Customs.—Naval officers of customs now in office and their successors shall hereafter be known as Comptrollers of Customs.

Comptrollers of Customs shall examine the collector's accounts of receipts and disbursements of money and receipts and disposition of merchandise and certify the same to the Secretary of the Treasury for transmission to the General Accounting Office. They shall perform such other duties as the Secretary of the Treasury may from time to time prescribe, and their administrative examination shall extend to all customs districts assigned to them by the Secretary of the Treasury.

Comptrollers of Customs shall verify all assessments of duties and allowances of drawbacks made by collectors in connection with the liquidation thereof. In cases of disagreement between a collector and a comptroller of customs, the latter shall report the facts to the Secretary of the Treasury for instructions.

This section shall not be construed to affect the manner of appointment, the terms of office, or the compensation of any such officer as now provided by law, nor to affect the provisions of the Budget and Accounting Act, 1921, approved June 10 1921.

Sec. 524. Receipts and reimbursable charges for labor, services and other expenses connected with the customs shall be deposited as a refund to the appropriation from which paid, instead of being covered into the Treasury as miscellaneous receipts as provided by the Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30 1908, and for other purposes," approved March 4 1907.

Sec. 525. In connection with the enforcement of this Act, the Secretary of the Treasury is authorized to use in the District of Columbia not to exceed eight persons detailed from the field force of the Customs Service and paid from the appropriations for the expense of collecting the revenue from customs.

Sec. 526. (a) That it shall be unlawful to import into the United States any merchandise of foreign manufacture if such merchandise, or the label, sign, print, package, wrapper or receptable bears a trade-mark owned by a citizen of, or by a corporation or association created or organized within the United States, and registered in the Patent Office by a person domiciled in the United States, under the provisions of the Act entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same," approved Feb. 20 1905, as amended, if a copy of the certificate of registration of such trade-mark is filed with the Secretary of the Treasury, in the manner provided in Section 27 of such Act, and unless written consent of the owner of such trade-mark is produced at the time of making entry.

(b) Any such merchandise imported into the United States in violation of the provisions of this section shall be subject to seizure and forfeiture for violation of the customs laws.

(c) Any person dealing in any such merchandise may be enjoined from dealing therein within the United States or may be required to export or destroy such merchandise or to remove or obliterate such trade-mark and shall be liable for the same damages and profits provided for wrongful use of a trade-mark, under the provisions of such Act of Feb. 20 1905, as amended.

### Part 4—Transportation in Bond and Warehousing of Merchandise.

Sec. 551. Carrier.—Any common carrier of merchandise owning or operating railroad, steamship or other transportation lines or routes for the transportation of merchandise in the United States, upon application and the filing of a bond in a form and penalty and with such sureties as may be approved by the Secretary of the Treasury, may be designated as a carrier of bonded merchandise for the final release of which from customs custody a permit has not been issued.

Sec. 552. Immediate Transportation.—Any merchandise other than explosives and merchandise the importation of which is prohibited, arriving at a port of entry in the United States may be entered under such rules and regulations as the Secretary of the Treasury may prescribe, for transportation in bond without appraisement to any other port of entry designated by the consignee or his agent, and by such bonded carrier as he designates, there to be entered in accordance with the provisions of this Act.

Sec. 553. Transit Goods.—Any merchandise, other than explosives and merchandise the importation of which is prohibited, shown by the manifest, bill of lading, shipping receipt, or other document, to be destined to a foreign country, may be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duties and exported under such regulations as the Secretary of the Treasury shall prescribe, and any baggage or personal effects not containing merchandise the importation of which is prohibited arriving in the United States destined to a foreign country may, upon the request of the owner or carrier having the same in possession for transportation, be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duty, under such regulations as the Secretary of the Treasury may prescribe.

Sec. 554. Transportation Through Contiguous Countries.—With the consent of the proper authorities, imported merchandise, in bond or duty-paid, and products and manufactures of the United States, may be transported from one port to another in the United States through contiguous countries, under such regulations as the Secretary of the Treasury shall prescribe, unless such transportation is in violation of Section 4347 of the Revised Statutes, as amended, Section 27 of the Merchant Marine Act, 1920, or Section 588 of this Act.

Sec. 555. Bonded Warehouses.—Buildings or parts of buildings and other inclosures may be designated by the Secretary of the Treasury as bonded warehouses for the storage of imported merchandise entered for warehousing, or taken possession of by the collector, or under seizure, or for the manufacture of merchandise in bond, or for the repacking, sorting or cleaning of imported merchandise. Such warehouses may be bonded for the storing of such merchandise only as shall belong or be consigned to the owners or proprietors thereof and be known as private bonded warehouses, or for the storage of imported merchandise generally and be known as public bonded warehouses. Before any imported merchandise not finally released from customs custody shall be stored in any such premises, the owner or lessee thereof shall give a bond in such sum and with such sureties as may be approved by the Secretary of the Treasury to secure the Government against any loss or expense connected with or arising from the deposit, storage or manipulation of merchandise in such warehouse. Except as otherwise provided in this Act, bonded warehouses shall be used solely for the storage of imported merchandise and shall be placed in charge of a proper officer of the customs, who, together with the proprietor thereof, shall have joint custody of all merchandise stored in the warehouse; and all labor on the merchandise so stored shall be performed by the owner or proprietor of the warehouse, under supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor. The compensation of such officer of the customs and other customs employees appointed to supervise the receipt of merchandise into any such warehouse and deliveries therefrom shall be reimbursed to the Government by the proprietor of such warehouse.

Sec. 556. Bonded Warehouses and Exportations Therefrom.—The Secretary of the Treasury shall from time to time establish such rules and regulations as may be necessary for the establishment of bonded warehouses and to protect the interests of the Government in the conduct, management and operation of such warehouses and in the withdrawal of and accounting for merchandise deposited therein: Provided, That no landing certificate shall be required for merchandise exported from the United States, except where the Secretary of the Treasury shall have good reason to believe that such certificate is necessary for the protection of the revenue, and shall specifically order the production of such certificate.

Sec. 557. Storable Goods—Warehouse Period—Drawback.—Any merchandise subject to duty, with the exception of perishable articles and explosive substances other than firecrackers, may be entered for warehousing and be deposited in a bonded warehouse at the expense and risk of the owner, importer or consignee. Such merchandise may be withdrawn at any time within three years from the date of importation for consumption upon payment of the duties and charges accruing thereon at the rate of duty imposed by law upon such merchandise at the date of withdrawal; or may be withdrawn for exportation or for transportation and exportation without the payment of duties thereon, or for transportation and rewarehousing at another port: Provided, That the total period of time for which such merchandise may remain in bonded warehouse shall not exceed three years. Merchandise upon which the duties have been paid and which shall have remained continuously in bonded warehouse or otherwise in the custody and under the control of customs officers, may be entered or withdrawn at any time within three years after the date of importation for exportation, or for transportation and exportation, under such regulations as the Secretary of the Treasury shall prescribe, and upon such entry or withdrawal, 99 per centum of the duties thereon shall be refunded. Merchandise entered under bond, under any provision of law, may be destroyed, at the request and at the expense of the consignee, within the bonded period under customs supervision, in lieu of exportation, and the consignee relieved of the payment of duties thereon.

Sec. 558. Refund After Delivery of Goods.—No refund or drawback of duty shall be allowed on the exportation of any merchandise after its release from the custody or control of the Government except in case of the exportation of articles manufactured or produced in whole or in part from imported materials on which a drawback of duties is expressly provided for by law.

Sec. 559. Abandonment of Warehoused Goods.—Merchandise remaining in bonded warehouse beyond three years from the date of importation shall be regarded as abandoned to the Government and be sold under such regulations as the Secretary of the Treasury shall prescribe, and the proceeds of sale paid into the Treasury, as in the case of unclaimed merchandise covered by Section 493 of this Act, subject to the payment to the owner or consignee of such amount, if any, as shall remain after deduction of duties, charges and expenses.

Sec. 560. Leasing of Warehouses.—The Secretary of the Treasury may cause to be set aside any available space in a building used as a custom house for the storage of bonded merchandise or may lease premises for the storage of unclaimed merchandise or other imported merchandise required to be stored by the Government, and set aside a portion of such leased premises for the storage of bonded merchandise: Provided, That no part of any premises owned or leased by the Government may be used for the storage of bonded merchandise at any port at which a public bonded warehouse has been established and is in operation. All the premises so leased shall be leased on public account and the storage and other charges shall be deposited and accounted for as customs receipts, and the rates therefor shall not be less than the charges for storage and similar services made at such port of entry by commercial concerns for the storage and handling of merchandise. No collector or other officer of the customs shall own, in whole or in part, any bonded

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warehouse or enter into any contract or agreement for the lease or use of any building to be thereafter erected as a public store or warehouse. No lease of any building to be so used shall be taken for a longer period than three years, nor shall rent for any such premises be paid, in whole or in part, in advance.

Sec. 561. Public Stores.—Any premises owned or leased by the Government and used for the storage of merchandise for the final release of which from customs custody a permit has not been issued shall be known as a "public store."

Sec. 562. Manipulation in Warehouse.—Unless by special authority of the Secretary of the Treasury, no merchandise shall be withdrawn from bonded warehouse in less quantity than an entire bale, cask, box or other package; or, if in bulk, in the entire quantity imported or in a quantity not less than one ton weight. All merchandise so withdrawn shall be withdrawn in the original packages in which imported unless, upon the application of the importer, it appears to the collector that it is necessary to the safety or preservation of the merchandise to repack or transfer the same: Provided, That upon permission therefor being granted by the Secretary of the Treasury, and under customs supervision, at the expense of the proprietor, merchandise may be cleaned, sorted, repacked or otherwise changed in condition, but not manufactured, in bonded warehouses established for that purpose and be withdrawn therefrom for exportation, without payment of the duties, or for consumption, upon payment of the duties accruing thereon, in its condition at the time of withdrawal from warehouse. The scouring or carbonzing of wool shall not be considered a process of manufacture within the provisions of this section.

Sec. 563. Allowance for Loss—Abandonment.—In no case shall there be any abatement or allowance made in the duties for any injury, deterioration, loss or damage sustained by any merchandise while remaining in a bonded warehouse: Provided, That upon the production of satisfactory proof to the Board of General Appraisers of actual injury or destruction, in whole or in part, of any merchandise, by accidental fire or other casualty, while in bonded warehouse, or in the appraiser's stores undergoing appraisal, or while in transportation under bond from one port to another, or while in the custody of the officers of the customs, although not in bond, or while within the limits of any port of entry, and before the same has been landed from the importing vessel or vehicle, such board is hereby authorized to order an abatement or refund, as the case may be, and the Secretary of the Treasury is authorized to pay, out of any moneys in the Treasury not otherwise appropriated, the amount of duties paid. Notice in writing shall be filed with the collector of the district in which such actual injury or destruction was sustained or occurred, and the collector shall transmit such notice together with all papers and documents to the board for due assignment and determination, and such determination shall be final and conclusive upon all persons interested therein except in cases where an appeal may be filed by either party in the United States Court of Customs Appeals within the time and in the manner provided by law: And provided further, That the consignee may, with the consent of the Secretary of the Treasury, at any time prior to three years from the date of original importation abandon to the Government any merchandise in bonded warehouse and be relieved of the payment of duties thereon: Provided, That the portion so abandoned shall not be less than an entire package and shall be abandoned in the original package without having been repacked while in bonded warehouse.

Sec. 564. Liens.—That whenever a collector of customs shall be notified in writing of the existence of a lien for freight, charges or contribution in general average upon any imported merchandise sent to the appraiser's store for examination, entered for warehousing or taken possession of by him, he shall refuse to permit delivery thereof from public store or bonded warehouse until proof shall be produced that the said lien has been satisfied or discharged. The rights of the United States shall not be prejudiced or affected by the filing of such lien, nor shall the United States or its officers be liable for losses or damages consequent upon such refusal to permit delivery. If merchandise, regarding which such notice of lien has been filed, shall be forfeited or abandoned and sold, the freight, charges or contribution in general average due thereon shall be paid from the proceeds of such sale in the same manner as other lawful charges and expenses are paid therefrom.

Sec. 565. Cartage.—The cartage of merchandise entered for warehouse shall be done by cartmen to be appointed and licensed by the collector of customs and who shall give a bond, in a penal sum to be fixed by such collector, for the protection of the Government against any loss of, or damage to, such merchandise while being so carted. The cartage of merchandise designated for examination at the appraiser's stores and of merchandise taken into custody by the collector as unclaimed shall be performed by such persons as may be designated, under contract or otherwise, by the Secretary of the Treasury, and under such regulations for the protection of the owners thereof and of the revenue as the Secretary of the Treasury shall prescribe.

### Part 5—Enforcement Provisions.

Sec. 581. Boarding Vessels.—Officers of the customs or of the Coast Guard, and agents or other persons authorized by the Secretary of the Treasury, or appointed for that purpose in writing by a collector may at any time go on board of any vessel or vehicle at any place in the United States or within four leagues of the coast of the United States, without as well as within their respective districts, to examine the manifest and to inspect, search and examine the vessel or vehicle, and every part thereof, and any person, trunk or package on board, and to this end to hail and stop such vessel or vehicle, if under way, and use all necessary force to compel compliance, and if it shall appear that any breach or violation of the laws of the United States has been commited, whereby or in consequence of which such vessel or vehicle, or the merchandise, or any part thereof, on board of or imported by such vessel or vehicle is liable to forfeiture, it shall be the duty of such officer to make seizure of the same, and to arrest, or, in case of escape or attempted escape, to pursue and arrest any person engaged in such breach or violation.

Officers of the Department of Commerce and other persons authorized by such Department may go on board of any vessel at any place in the United States or within four leagues of the coast of the United States and hail, stop and board such vessels in the enforcement of the navigation laws and arrest, or, in case of escape or attempted escape, pursue and arrest any person engaged in the breach or violation of the navigation laws.

Sec. 582. Examination of Baggage.—The Secretary of the Treasury may prescribe regulations for the search of persons and baggage and he is authorized to employ female inspectors for the examination and search of persons of their own sex; and all persons coming into the United States from foreign countries shall be liable to detention and search by authorized officers or agents of the Government under such regulations.

Sec. 583. Certification of Manifest.—The master of every vessel and the person in charge of every vehicle bound to a port or place in the United States shall deliver to the officer of the customs or Coast Guard who shall first demand it of him, the original and one copy of the manifest of such vessel or vehicle, and such officer shall certify on the back of the original manifest to the inspection thereof and return the same to the master or other person in charge.

Sec. 584. Falsity or Lack of Manifest.—Any master of any vessel and any person in charge of any vehicle bound to the United States who does not produce the manifest to the officer demanding the same shall be liable to a penalty of $500, and if any merchandise, including sea stores, is found on board or after unlading from such vessel or vehicle which is not included or described in said manifest or does not agree therewith, the master of such vessel or the person in charge of such vehicle shall be liable to a penalty equal to the value of the merchandise so found or unladen, and any such merchandise belonging or consigned to the master or other officer or to any of the crew of such vessel, or to the owner or person in charge of such vehicle, shall be subject to forfeiture, and if any merchandise described in such manifest is not found on board the vessel or vehicle the master or other person in charge shall be subject to a penalty of $500: Provided, That if the collector shall be satisfied that the manifest was lost or mislaid without intentional fraud, or was defaced by accident, or is incorrect by reason of clerical error or other mistake and that no part of the merchandise not found on board was unshipped or discharged except as specified in the report of the master, said penalties shall not be incurred.

If any of such merchandise so found consists of smoking opium or opium prepared for smoking, the master of such vessel or the person in charge of such vehicle shall be liable to a penalty of $25 for each ounce thereof so found. Such penalty shall constitute a lien upon such vessel which may be enforced by a libel in rem. Clearance of any such vessel may be withheld until such a penalty is paid or until a bond, satisfactory to the collector, is given for the payment thereof. The provisions of this paragraph shall not prevent the forfeiture of any such vessel or vehicle under any other provision of law.

Sec. 585. Departure Before Report or Entry.—If any vessel or vehicle from a foreign port or place arrives within the limits of any collection district and departs or attempts to depart, except from stress of weather or other necessity, without making a report or entry under the provisions of this Act, or if any merchandise is unladen therefrom before such report or entry, the master of such vessel shall be liable to a penalty of $5,000, and the person in charge of such vehicle shall be liable to a penalty of $500, and any such vessel or vehicle shall be subject to forfeiture and any customs or Coast Guard officer may cause such vessel or vehicle to be arrested and brought back to the most convenient port of the United States.

Sec. 586. Unlawful Unlading—Exception.—The master of any vessel from a foreign port or place who allows any merchandise (including sea stores) to be unladen from such vessel at any time after its arrival within four leagues of the coast of the United States and before such vessel has come to the proper place for the discharge of such merchandise, and before he has received a permit to unlade, shall be liable to a penalty equal to twice the value of the merchandise but not less than $1,000, and such vessel and the merchandise shall be subject to seizure and forfeiture: Provided, That whenever any part of the cargo or stores of a vessel has been unladen or transshipped because of accident, stress of weather, or other necessity, the master of such vessel shall, as soon as possible thereafter, notify the collector of the district within which such unlading or transshipment has occurred, or the collector within the district at which such vessel shall first arrive thereafter, and shall furnish proof that such unlading or transshipment was made necessary by accident, stress of weather or other unavoidable cause, and if the collector is satisfied that the unlading or transshipment was in fact due to accident, stress of weather, or other necessity, the penalties above described shall not be incurred.

Sec. 587. Unlawful Transshipment.—If any merchandise (including sea stores) unladen in violation of the provisions of Section 586 of this Act is transshipped to or placed in or received on any other vessel, the master of the vessel on which such merchandise is placed, and any person aiding or assisting therein, shall be liable to a penalty equal to twice the value of the merchandise, but not less than $1,000, and such vessel and such merchandise shall be liable to seizure and forfeiture.

Sec. 588. Transportation Between Ports.—If any merchandise is laden at any port or place in the United States upon any vessel belonging wholly or in part to a subject of a foreign country, and is taken thence to a foreign port or place to be reladen and reshipped to any other port in the United States, either by the same or by another vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port or place of the United States to another port or place of the United States in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port or place, be seized and forfeited to the United States, and the vessel shall pay a tonnage duty of 50 cents per net ton.

Sec. 589. Unlawful Relanding.—If any merchandise entered or withdrawn for exportation without payment of the duties thereon, or with intent to obtain a drawback of the duties paid, or of any other allowances given by law on the exportation thereof, is relanded at any place in the United States without entry therefor having been made, the same shall be considered and treated as having been imported into the United States contrary to law, and all persons concerned therein and such merchandise shall be liable to the same penalties as are prescribed by Section 593 of this Act.

Sec. 590. False Drawback Claim.—If any person shall knowingly and willfully file any false or fraudulent entry or claim for the payment of drawback, allowance or refund of duties upon the exportation of merchandise, or shall knowingly and willfully make or file any false affidavit, abstract, record, certificate or other document, with a view to securing the payment to himself or others of any drawback, allowance or refund of duties, on the exportation of merchandise, greater than that legally due thereon, such person shall be guilty of a felony, and upon conviction thereof shall be punished by a fine of not more than $5,000, or by imprisonment for not more than two years, or both, and the merchandise or the value thereof to which such false entry or claim, affidavit, abstract, record, certificate, or other document relates, shall be subject to forfeiture.

Sec. 591. Fraud—Penalty—Personal.—If any consignor, seller, owner, importer, consignee, agent or other person or persons enters or introduces, or attempts to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or makes any false statement in any declaration under the provisions of Section 485 of this Act without reasonable cause to believe the truth of such statement, or aids or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or is guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: Provided, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Sec. 592. Same—Penalty Against Goods.—If any consignor, seller, owner, importer, consignee, agent or other person or persons enters or introduces, or

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attempts to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or makes any false statement in any declaration under the provisions of Section 485 of this Act without reasonable cause to believe the truth of such statement, or aids or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or is guilty of any willful act or omission by means whereof the United States is or may be deprived of the lawful duties or any portion thereof accruing upon the merchandise or any portion thereof, embraced or referred in such invoice, declaration, affidavit, letter, paper or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be subject to forfeiture, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. The arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purposes of this paragraph, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered.

Sec. 593. Smuggling and Clandestine Importations.—(a) If any person knowingly and willfully, with intent to defraud the revenue of the United States, smuggles, or clandestinely introduces, into the United States any merchandise which should have been invoiced, or makes out or passes, or attempts to pass, through the custom house any false, forged or fraudulent invoice, every such person, his, her or their aiders and abetters, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding $5,000, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

(b) If any person fraudulently or knowingly imports or brings into the United States, or assists in so doing, any merchandise contrary to law or receives, conceals, buys, sells, or in any manner facilitates the transportation, concealment or sale of much merchandise after importation, knowing the same to have been imported or brought into the United States contrary to law, such merchandise shall be forfeited and the offender shall be fined in any sum not exceeding $5,000 nor less than $50, or be imprisoned for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury.

Sec. 594. Seizure of Vessels and Vehicles.—Whenever a vessel or vehicle, or the owner or master, conductor, driver, or other person in charge thereof, has become subject to a penalty for violation of the customs revenue laws of the United States, such vessel or vehicle shall be held for the payment of such penalty and may be seized and proceeded against summarily by libel to recover the same: Provided, That no vessel or vehicle used by any person as a common carrier in the transaction of business as such common carrier shall be so held or subject to seizure or forfeiture under the customs laws, unless it shall appear that the owner or master of such vessel or the conductor, driver, or other person in charge of such vehicle was at the time of the alleged illegal act a consenting party or privy thereto.

Sec. 595. Warrant.—If any collector of customs or other officer or person authorized to make searches and seizures shall have cause to suspect the presence in any dwelling house, store, or other building or place of any merchandise upon which the duties have not been paid, or which has been otherwise brought into the United States contrary to law, he may make application, under oath, to any justice of the peace, to any municipal, county, State or Federal judge, or to any United States Commissioner, and shall thereupon be entitled to a warrant to enter such dwelling house in the daytime only, or such store or other place at night or by day, and to search for and seize such merchandise: Provided, That if any such house, store or other building or place in which such merchandise shall be found, is upon or within 10 feet of the boundary line between the United States and a foreign country, such portion thereof as is within the United States may forthwith be taken down or removed.

Sec. 596. Buildings on Boundary.—Any person who receives or deposits in such building upon the boundary line between the United States and any foreign country, or carries any merchandise through the same, or aids therein, in violation of law, shall be punishable by a fine of not more than $5,000, or by imprisonment for not more than two years, or both.

Sec. 597. Concealment.—If any merchandise is fraudulently concealed in, removed from, or repacked in any bonded warehouse, or if any marks or numbers placed upon packages deposited in such a warehouse be fraudulently altered, defaced or obliterated, such merchandise and packages shall be subject to forfeiture and all persons convicted of the fraudulent concealment, repacking or removal of such merchandise, or of altering, defacing or obliterating such marks and numbers thereon, and all persons aiding and abetting therein shall be liable to the same penalties as are imposed by Section 593 of this Act.

Sec. 598. False Seals.—If any unauthorized person affixes or attaches or in any way willfully assists or encourages the affixing or attaching of a customs seal or other fastening to any vessel or vehicle, or of any seal, fastening or mark purporting to be a customs seal, fastening or mark; or if any unauthorized person willfully or maliciously removes, breaks, injures or defaces any customs seal or other fastening placed upon any vessel, vehicle, warehouse or package containing merchandise or baggage in bond or in customs custody, or willfully aids, abets or encourages any other person to remove, break, injure or deface such seal, fastening or mark; or if any person maliciously enters any bonded warehouse or any vessel or vehicle laden with or containing bonded merchandise with intent unlawfully to remove or cause to be removed therefrom any merchandise or baggage therein, or unlawfully removes or causes to be removed any merchandise or baggage in such vessel, vehicle or bonded warehouse or otherwise in customs custody or control, or aids or assists therein; or if any person receives or transports any merchandise or baggage unlawfully removed from any such vessel, vehicle or warehouse, knowing the same to have been unlawfully removed, he shall be guilty of a felony and liable to the same penalties as are imposed by Section 593 of this Act.

Sec. 599. Interested Officers. No person employed under the authority of the United States in the collection of duties on imports or tonnage, shall own, either in whole or in part, any vessel, or act as agent, attorney or consignee for the owner or owners of any vessel, or of any cargo or lading on board the same; nor shall any such person import or be concerned directly or indirectly in the importation of any merchandise for sale into the United States. Every person who violates this section shall be liable to a penalty of $500.

Sec. 600. Gratuity.—Any officer or employee of the United States who, except in payment of the duties or exactions fixed by law, solicits, demands, exacts or receives from any person, directly or indirectly, any gratuity, money or thing of value, for any service performed under the customs laws, or in consideration of any official act to be performed by him, or of the omission of performance of any such act, in connection with or pertaining to the importation, entry, inspection or examination, or appraisement of merchandise or baggage, shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine not exceeding $5,000, or by imprisonment for not more than two years, or both, and evidence, satisfactory to the court in which the trial is had, of such soliciting, demanding, exacting or receiving shall be prima facie evidence that the same was contrary to law.

Sec. 601. Bribery.—Any person who gives or offers to give or promises to give any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination or inspection of merchandise or baggage, or of the liquidation of the entry thereof, or by threats or demands or promises of any character attempts to improperly influence or control any such officer or employee of the United States as to the performance of his official duties, shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine not exceeding $5,000 or by imprisonment for a term not exceeding two years, or both, and evidence of such giving, offering or promising to give, or attempting to influence or control, satisfactory to the court in which such trial is had, shall be prima facie evidence that the same was contrary to law.

Sec. 602. Seizure Procedure—Report.—It shall be the duty of any officer, agent or other person authorized by law to make seizures of merchandise or baggage subject to seizure for violations of the customs laws, to report every such seizure immediately to the collector for the district in which such violation occurred, and to turn over and deliver to such collector any vessel, vehicle, merchandise or baggage seized by him, and to report immediately to such collector every violation of the customs laws.

Sec. 603. Same—Facts to Report.—It shall be the duty of the collector whenever a seizure of merchandise has been made for a violation of the customs laws, to report the same to the Solicitor of the Treasury, and promptly also to report any such seizure or violation of the customs laws to the United States attorney for the district in which such violation has occurred, or in which such seizure was made, including in such report a statement of all the facts and circumstances of the case within his knowledge, with the names of the witnesses, and citation of the statute or statutes believed to have been violated, and on which reliance may be had for frofeiture or conviction.

Sec. 604. Same—Prosecution.—It shall be the duty of every United States District Attorney immediately to inquire into the facts of cases reported to him by collectors and the laws applicable thereto, and, if it appears probable that any fine, penalty or forfeiture has been incurred by reason of such violation, for the recovery of which the institution of proceedings in the United States District Court is necessary, forthwith to cause the proper proceedings to be commenced and prosecuted, without delay, for the recovery of such fine, penalty or forfeiture in such case provided, unless, upon inquiry and examination, such district attorney decides that such proceedings cannot probably be sustained or that the ends of public justice do not require that they should be instituted or prosecuted, in which case he shall report the facts to the Secretary of the Treasury for his direction in the premises.

Sec. 605. Same—Custody.—All vessels, vehicles, merchandise and baggage seized under the provisions of the customs laws, or laws relating to the navigation, registering, enrolling or licensing, or entry or clearance, of vessels, unless otherwise provided by law, shall be placed and remain in the custody of the collector for the district in which the seizure was made to await disposition according to law.

Sec. 606. Same—Appraisement.—The collector shall require the appraiser to determine the domestic value, at the time and place of appraisement, of any vessel, vehicle, merchandise or baggage seized under the customs laws.

Sc. 607. Same—Value $1,000 or Less.—If such value of such vessel, vehicle, merchandise or baggage returned by the appraiser does not exceed $1,000 the collector shall cause a notice of the seizure of such articles and the intention to forfeit and sell the same to be published for at least three successive weeks in such manner as the Secretary of the Treasury may direct.

Sec. 608. Same—Claims.—Any person claiming such vessel, vehicle, merchandise or baggage may at any time within 20 days from the date of the first publication of the notice of seizure filed with the collector a claim stating his interest therein. Upon the filing of such claim and the giving of a bond to the United States in the penal sum of $250, with sureties to be approved by the collector, conditioned that in case of condemnation of the articles so claimed the obligor shall pay all the costs and expenses of the proceedings to obtain such condemnation, the collector shall transmit such claim and bond, with a duplicate list and description of the articles seized, to the United States Attorney for the district in which seizure was made, who shall proceed to a condemnation of the merchandise or other property in the manner prescribed by law.

Sec. 609. Same—Sale.—If no such claim is filed or bond given within the 20 days hereinbefore specified, the collector shall declare the vessel, vehicle, merchandise or baggage forfeited, and shall sell the same at public auction in the same manner as merchandise abandoned to the United States is sold, and shall deposit the proceeds of sale, after deducting the actual expenses of seizure, publication and sale, in the Treasury of the United States.

Sec. 610. Same—Value More than $1,000.—If the value returned by the appraiser of any vessel, vehicle, merchandise or baggage so seized is greater than $1,000, the collector shall transmit a report of the case, with the names of available witnesses, to the United States Attorney for the district in which the seizure was made for the institution of the proper proceedings for the condemnation of such property.

Sec. 611. Same—Conditional Sales.—If the sale of any vessel, vehicle, merchandise or baggage forfeited under the customs laws in the district in which seizure thereof was made be prohibited by the laws of the State in which such district is located, or if a sale may be made more advantageously in any other district, the Secretary of the Treasury may order such vessel, vehicle, merchandise or baggage to be transferred for sale in any customs district in which the sale thereof may be permitted. And if the Secretary of the Treasury is satisfied that the proceeds of sale will not be sufficient to pay the costs thereof, he may order a destruction by the customs officers: Provided, That any merchandise forfeited under the customs laws, the sale or use of which is prohibited under any law of the United States or of any State, may be remanufactured, in the discretion of the Secretary of the Treasury, into an article that is not prohibited, the resulting article to be disposed of to the profit of the United States only.

Sec. 612. Summary Sale.—Whenever it appears to the collector that any vessel, vehicle, merchandise or baggage seized under the customs laws is liable to perish or to waste or to be greatly reduced in value by keeping, or that the expense of keeping the sam is disproportionate to the value thereof, and the value of such vessel, vehicle, merchandise or baggage as determined by the appraiser under Section 606 of this Act, does not exceed $1,000, and such vessel, vehicle, merchandise or baggage has not been delivered under bond, the collector shall, within 24 hours after the receipt by him of the appraiser's return, proceed forthwith to advertise and sell the same at auction under regulations to be prescribed by the Secretary of the Treasury. If such value of such vessel, vehicle, merchandise or baggage exceeds $1,000 the col-

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lector shall forthwith transmit the appraiser's return and his report of the seizure to the United States District Attorney, who shall petition the court to order an immediate sale of such vessel, vehicle, merchandise or baggage, and if the ends of justice require it, the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the condemnation proceedings. Whether such sale be made by the collector or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the vessel, vehicle, merchandise or baggage so sold would have been subject to such claim.

Sec. 613. Disposition of Proceeds.—Any person claiming any vessel, vehicle, merchandise or baggage, or any interest therein, which has been forfeited and sold under the provisions of this Act, may at any time within three months after the date of sale apply to the Secretary of the Treasury if the forfeiture and sale was under the customs laws, or to the Secretary of Commerce if the forfeiture and sale was under the navigation laws, for a remission of the forfeiture and restoration of the proceeds of such sale, or such part thereof as may be claimed by him. Upon the production of satisfactory proof that the applicant did not know of the seizure prior to the declaration or condemnation of forfeiture, and was in such circumstances as prevented him from knowing the same, and that such forfeiture was incurred without any willful negligence or intention to defraud on the part of the applicant, the Secretary of the Treasury or the Secretary of Commerce may order the proceeds of the sale, or any part thereof, restored to the applicant, after deducting the cost of seizure and of sale, the duties, if any, accruing on the merchandise or baggage, and any sum due on a lien for freight, charges, or contribution in general average that may have been filed. If no application for such remission or restoration is made within three months after such sale, or if the application be denied by the Secretary of the Treasury or the Secretary of Commerce, the proceeds of sale shall be disposed of as follows:

(1) For the payment of all proper expenses of the proceedings of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if condemned by a decree of a district court and a bond for such costs was not given, the costs as taxed by the court;

(2) For the satisfaction of liens for freight, charges and contributions in general average, notice of which has been filed with the collector according to law;

(3) For the payment of the duties accruing on such merchandise or baggage, if the same is subject to duty; and

(4) The residue shall be deposited with the Treasurer of the United States as a customs or navigation fine.

Sec. 614. Release.—If any person claiming an interest in any vessel, vehicle, merchandise or baggage seized under the provisions of this Act offers to pay the value of such vessel, vehicle, merchandise or baggage, as determined under Section 606 of this Act, and it appears that such person has in fact a substantial interest therein, the collector may, subject to the approval of the Secretary of the Treasury if under the customs laws, or the Secretary of Commerce if under the navigation laws, accept such offer and release the vessel, vehicle, merchandise or baggage seized upon the payment of such value thereof, which shall be distributed in the order provided in Section 613 of this Act.

Sec. 615. Burden of Proof.—In all suits or actions brought for the forfeiture of any vessel, vehicle, merchandise or baggage seized under the provisions of any law relating to the collection of duties on imports or tonnage, where the property is claimed by any person, the burden of proof shall lie upon such claimant; and in all suits or actions brought for the recovery of the value of any vessel, vehicle, merchandise or baggage seized for violation of any such law, the burden of proof shall be upon the defendant: Provided, That probable cause shall be first shown for the institution of such suit or action, to be judged of by the court.

Sec. 616. Compromise of Claims.—It shall not be lawful for any officer of the United States to compromise or abate any claim of the United States arising under the customs laws for any fine, penalty or forfeiture, and any such officer who compromises or abates any such claim or attempts to make such compromise or abatement, or in any manner relieves or attempts to relieve any person, vessel, vehicle, merchandise or baggage from any such fine, penalty or forfeiture shall be guilty of a felony and upon conviction thereof shall be punished by a fine of not more than $5,000 or by imprisonment for a term of not exceeding two years: Provided, That the Secretary of the Treasury shall have power to remit or mitigate any such fine, penalty or forfeiture, or to compromise the same in the manner provided by law.

Sec. 617. Same.—Upon a report by a collector, district attorney or any special attorney or agent, having charge of any claim arising under the customs laws, showing the facts upon which such claim is based, the probabilities of a recovery and the terms upon which the same may be compromised, the Secretary of the Treasury is hereby authorized to compromise such claim, if such action shall be recommended by the Solicitor of the Treasury.

Sec. 618. Remission or Mitigation of Penalties.—Whenever any person interested in any vessel, vehicle, merchandise or baggage seized under the provisions of this Act, or who has incurred, or is alleged to have incurred, any fine or penalty thereunder, files with the Secretary of the Treasury if under the customs laws, and with the Secretary of Commerce if under the navigation laws, before the sale of such vessel, vehicle, merchandise or baggage a petition for the remission or mitigation of such fine, penalty or forfeiture, the Secretary of the Treasury, or the Secretary of Commerce, if he finds that such fine, penalty or forfeiture was incurred without willful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty or forfeiture, may remit or mitigate the same upon such terms and conditions as he deems reasonable and just, or order discontinuance of any prosecution relating thereto. In order to enable him to ascertain the facts, the Secretary of the Treasury may issue a commission to any special agent, collector, member of the Board of United States General Appraisers, or United States Commissioner, to take testimony upon such petition: Provided, That nothing in this section shall be construed to deprive any person of an award of compensation made before the filing of such petition.

Sec. 619. Award of Compensation.—Any person not an officer of the United States who detects and seizes any vessel, vehicle, merchandise or baggage subject to seizure and forfeiture under the customs laws and who reports the same to an officer of the customs, or who furnishes to a district attorney, to the Secretary of the Treasury, or to any customs officer original information concerning any fraud upon the customs revenue, or a violation of the customs laws perpetrated or contemplated, which detection and seizure or information leads to a recovery of any duties withheld, or of any fine, penalty or forfeiture incurred, may be awarded and paid by the Secretary of the Treasury a compensation of 25 per centum of the net amount recovered, but not to exceed $50,000 in any case, which shall be paid out of moneys appropriated for that purpose. For the purposes of this section, an amount recovered under a bail bond shall be deemed a recovery of a fine incurred.

Sec. 620. Same—United States Officers.—Any officer of the United States who directly or indirectly receives, accepts or contracts for any portion of the money which may accrue to any person making such detection and seizure, or furnishing such information, shall be guilty of a felony and, upon conviction thereof, shall be punished by a fine of not more than $10,000, or by imprisonment for not more than two years, or both, and shall be thereafter ineligible to any office of honor, trust or emolument. Any such person who pays to any such officer, or to any person for the use of such officer, any portion of such money, or anything of value for or because of such money, shall have a right of action against such officer, or his legal representatives, or against such person or his legal representatives, and shall be entitled to recover the money so paid or the thing of value so given.

Sec. 621. Limitation of Actions.—No suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs laws shall be instituted unless such suit or action is commenced within five years after the time when such penalty or forfeiture accrued: Provided, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

Sec. 622. Emergency of War.—Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war, or otherwise, he may authorize the Secretary of the Treasury to extend during the continuance of such emergency the time herein prescribed for the performance of any act.

Sec. 623. General Regulations.—In addition to the specific powers conferred by this Act, the Secretary of the Treasury is authorized to make such rules and regulations as may be necessary to carry out the provisions of this Act.

### Part 6—Repealing Provisions.

Sec. 641. Rights and Liabilities.—The repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, nor any right accruing or accrued, nor any suit or proceeding had or commenced in any civil or criminal case prior to said repeal or modifications, but all liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. All offenses committed and all penalties, forfeitures or liabilities incurred prior to the taking effect hereof, 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. No acts of limitation now in force, whether applicable to civil causes and proceedings, or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the taking effect of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

Sec. 642. Revised Statutes.—The following sections of the Revised Statutes, as amended, are hereby repealed: 909, 2520, 2521, 2524, 2537, 2540, 2554, 2561, 2581, 2588, 2589, 2590, 2609, 2610, 2637, 2638, 2652, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 1816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2836, 2837, 2840, 2842, 2844, 2846, 2847, 2848, 2849, 2850, 2852, 2857, 2859, 2864, 2865, 2867, 2868, 2869, 2870, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2898, 2899, 2901, 2906, 2910, 2911, 2912, 2913, 1914, 2915, 2916, 2920, 2921, 2925, 2926, 2928, 2933, 2935, 2936, 2937, 2939, 2945, 2946, 2947, 2948, 2949, 2950; 2953, 2954, 2955, 2956, 2957, 2958, 2959, 2960, 2961, 2962, 2963, 2964, 2965, 2966, 2967, 2968, 2969, 2970, 2971, 2972, 2973, 2974, 2975, 2976, 2977, 2978, 2979, 2980, 2981, 2982, 2983, 2984, 2985, 2986, 2987, 2988, 2989, 2998, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3010, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3063, 3064, 3065, 3066, 3067, 3069, 3070, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3088, 3090, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3110, 3120, 3121, 3123, 3128, 3129, 4209, 4210, 4211, 5292, and 5293.

Sec. 643. Statutes at Large.—The following Acts and parts of Acts are hereby repealed: The Act of March 24 1874, Chapter 65; Act of June 22 1874, Chapter 391, Sections 3, 4, 6, 7 ,15, 17, 18, 19, 20, 21, 22, 24 and 25; Act of March 3 1875, Chapter 136; Act of May 1 1876, Chapter 89; Act of June 20 1876, Chapter 136, as amended; Act of June 10 1880, Chapter 190, as amended; Act of Feb. 8 1881, Chapter 34; Act of Feb. 23, 1887, Chapter 218; Act of June 10 1890, Chapter 407, as amended, except Sections 12 and 22; Act of March 2 1895, Chapter 177, Section 9; Act of Feb. 2 1899, Chapter 84; Act of Feb. 13 1911, Chapter 46, Sections 1, 2, 3 and 4; Act of Oct. 3 1913, Chapter 16, Section III; and Titles I and III of the Act entitled "An Act imposing temporary duties upon certain agricultural products to meet present emergencies, and to provide revenue; to regulate commerce with foreign country; to prevent dumping of foreign merchandise on the markets of the United States; to regulate the value of foreign money; and for other purposes," approved May 27 1921, as amended.

Sec. 644. General Repeal.—All laws and parts of laws inconsistent with the provisions of this Act are hereby repealed.

Sec. 645. If any clause, sentence, paragr ph, or part of this title shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of said Act, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Sec. 646. Unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Sec. 647. This Act may be cited as the "Tariff Act of 1922."

Approved Sept. 21 1922.

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