

ALASKA-YUKON-PACIFIC EXPOSITION.

Alaska - Yukon - Pacific Exposition.
Electric equipment.

For additional wiring, repairs to wiring, electric current, lamps and renewals of lamps, fiscal year nineteen hundred and ten, twenty-four thousand dollars.

Isthmian Canal.

THE ISTHMIAN CANAL.

Contracts authorized for completion.
Ante, p. 117.

The President is hereby authorized to cause to be entered into such contract or contracts, not to exceed the amount of the bond issue authorized in the Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," enacted during the first session of the Sixty-first Congress, and Acts supplementary thereto, as may be deemed necessary for the proper excavation, construction, and completion of such canal and harbors, to be paid for as appropriations may from time to time be made by law.

National Waterways Commission.
Payment of government employes for services to, authorized.

NATIONAL WATERWAYS COMMISSION: Any officer or employee of the Government heretofore or hereafter employed by the National Waterways Commission not to exceed three persons at any one time may receive compensation for such employment from the money appropriated for said commission, notwithstanding the provisions of Revised Statutes, sections seventeen hundred and sixty-three, seventeen hundred and sixty-four, and seventeen hundred and sixty-five, and the Act approved July thirty-first, eighteen hundred and ninety-four, entitled "An Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and five, and for other purposes," and any other law whatsoever relating to such employment and compensation; and, in addition to the traveling and other expenses of members of the commission and their employees, the actual necessary expenses of persons detailed by any department or bureau of the Government while accompanying said commission on any inspection trip in the United States or elsewhere may be paid from the money appropriated for said commission.

R. S., secs. 1763-1765, p. 314.
Vol. 28, p. 206.

Expenses of persons detailed.

Approved, August 5, 1909.

August 5, 1909.
[H. R. 9135.]

CHAP. 8.—An Act To raise revenue for the Philippine Islands, and for other purposes.

[Public, No. 7.]

Philippine Tariff of 1909.
Duties on imports, after 60 days.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after sixty days following the passage of this Act, except as otherwise specifically provided in this Act, there shall be levied, collected, and paid, upon all articles, goods, wares, or merchandise of every kind and class entering the jurisdiction of the Philippine Islands, from any place or places, including the United States and its possessions, and in any manner whatsoever, either with intent to unlade therein, or which, after such entering, are consumed therein, or become incorporated into the general mass of property within said islands, the rates of import duty which are by this Act specifically provided.

Construction of provisions.

SEC. 2. That the following rules shall be observed in the construction and enforcement of the various provisions of this Act:

General rules.

GENERAL RULES.

Textiles.

TREATMENT OF TEXTILES.

Thread count.

RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and

weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a "thread counter" shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part of the body of the textile shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, the textile shall be subject to the highest rate of duty applicable, in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

RULE 2. SURTAXES: (a) HOW COMPUTED.—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

(b) ON GOODS DUTIABLE AD VALOREM.—Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this Act.

RULE 3. ADMIXTURES OF TWO MATERIALS.—Textiles composed of two materials shall be dutiable as follows:

(a) Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such

Made-up articles.

Surtaxes.
Computation.

Ad valorem articles.

Mixed textiles.
Two materials.

Cotton, etc.

Other vegetable
fibers.

threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

When the number of threads of wool, hair, or their wastes, exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (Rule Six), or to ribbons, galloons, braids, tape, or trimmings (Rule Seven).

(c) Textiles of wool, or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

Wool, etc.

More than two materials.

RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Silk textiles.

RULE 5. SILK TEXTILES.—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

Exceptions.

EXCEPTIONS.

Pile, knitted and netted stuffs.

RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.—Plushes, velvets, velveteens, all pile fabrics, all kinds of knitted or netted stuffs, tulles, laces and blondes, containing an admixture of

textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

Ribbons, etc.

RULE 8. BROCHÉS.—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

RULE 9. EMBROIDERY AND TRIMMINGS.—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Embroidery and trimmings.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be so unraveled.

RULE 10. METALLIC THREADS.—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Metallic threads.

Textiles or articles (except those provided for in Rules Seven and Nine hereof), dutiable under Classes V and VI, containing threads or purl of common metals or of silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made-up into common sacks (except gunny sacks) or tarpaulins, shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Made-up articles.

Shawls, including those called "mantones" and "pañolones," traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus, and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with Rule one, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum: *Provided*, That made-up articles enumerated in this Act shall not be subject to any surtax for making-up unless such surtax is specially provided in connection with the corresponding paragraph or clause.

Wearing apparel, etc.

Articles not enumerated.

ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

Component material of chief value.

RULE 12. On any article, not enumerated in this Act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable 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.

Highest rate applicable.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

Classification.

Proviso.

Samples of articles not mentioned.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this Act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

Salvage.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this Act.

Receptacles, packages, and packing.

RECEPTACLES, PACKAGES, AND PACKING.

Actual market value.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

Alternative rates.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

Retail packages.

(c) The term "retail package" wherever used in this Act shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed at the time of its sale to the public in usual retail quantities.

Weight of containers.

(d) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this Act the term "including weight of immediate containers" and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

Proviso.
Application.

(e) Wherever it is provided in this Act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed at the time of importation.

Gross weight, etc.

(f) Articles, goods, wares, or merchandise affixed to cardboard, cards, paper, wood, or similar common material shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

Usual coverings.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise dutiable otherwise than ad valorem, nor those free of duty, except as in this Act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this Act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, including silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

Unusual coverings.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

Exterior receptacles.

(k) Where articles, goods, wares, or merchandise dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs, from time to time, to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise, and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment, to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objections thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

Estimating dutiable weight or quantity.

Proviso.
Objections.

PROHIBITED IMPORTATIONS.

Importations prohibited.

SEC. 3. That importation or shipment into the Philippine Islands of the following articles is prohibited:

(a) Dynamite, gunpowder, similar explosives, firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature, or when imported by, or for the use of, the United States or insular governments.

Explosives, firearms, etc.
Exception.

- Obscene, etc., articles. (b) Articles, books, pamphlets, printed matter, manuscripts, typewritten matter, paintings, illustrations, figures or objects of obscene or indecent character or subversive of public order.
- Gambling devices. (c) Roulette wheels, gambling outfits, loaded dice, marked cards, machines, apparatus, or mechanical devices used in gambling, or in the distribution of money, cigars, or other articles when such distribution is dependent upon chance.
- Falsely branded gold or silver articles. (d) Any article manufactured in whole or in part of gold or silver or alloys thereof, falsely marked or stamped in violation of the Act of Congress of June thirteenth, nineteen hundred and six, entitled "An Act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."
- Violations of pure-food law. (e) Any article violating the provisions of the Act of Congress of June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."
- Lottery tickets, etc. (f) Lottery tickets, advertisements thereof, lists of drawings therein, which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.
- Opium. Exception. (g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.
- Opium pipes. (h) Opium pipes, parts thereof, of whatsoever material.

Abbreviations.

ABBREVIATIONS.

SEC. 4. That the following abbreviations employed in this Act shall represent the terms indicated:

- Hectog. for hectogram.
 Kilo. for kilogram.
 Kilos. for kilograms.
 Hectol. for hectoliter.

Definitions.

DEFINITIONS.

SEC. 5. The term "pharmaceutical product," wherever used in this Act, shall be held to include all medicines or preparations recognized in the United States Pharmacopœia or National Formulary for internal or external use, and any substance or mixture of substances used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this Act.

The term "proprietary," as applied to medicinal remedies, wherever used in this Act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner, or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this Act the words "the same" appear as the first words of a paragraph they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

Payment of duties.

PAYMENT OF DUTIES.

Philippine currency.

SEC. 6. That the rates of duty established in this Act are stated in money of the United States of America, but that payment thereof

shall be made in Philippine currency or its equivalent in money of the United States of America.

METRIC SYSTEM.

Metric system.

SEC. 7. That the metric system of weights and measures as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

Continued.
R. S., secs. 3569, 3570, p. 704.

The meter is equal to thirty-nine and thirty-seven one-hundredths inches.

The liter is equal to one and five hundred and sixty-seven thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six thousandths pounds, avoirdupois.

RATES OF DUTIES.

SEC. 8. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands, or going into said islands from the United States or any of its possessions except as otherwise provided in this Act, shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety, two hundred and thirty-seven, two hundred and fifty-seven, two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one or three hundred and one, in which event the rate of duty thereby resulting shall be collected, anything in this Act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this Act.

Rates on imports.

Providos.
Sanitary articles.

Maximum ad valorem.
Exceptions, pp. 147, 162, 164, 168.

Reimported foreign articles.

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

Class I.
Stones, earths, glass, and ceramic products.

GROUP 1.—STONES AND EARTHS.

Group 1.
Stones and earths.

1. Marble, onyx, jasper, alabaster, and similar fine stones:
 - (a) In block, rough or squared only, and marble dust, twenty per centum ad valorem.
 - (b) In slabs, plates, or steps, sawed or chiseled, polished or not, but without ornamentation, thirty per centum ad valorem.
 - (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
 - (a) In block, rough or squared only, one hundred kilos., ten cents.
 - (b) Crushed, sawn, hewn, or dressed, whether polished or not, or if in slabs, plates, or steps, one hundred kilos., fifty cents.
 - (c) Manufactured into articles not otherwise provided for, one hundred kilos., one dollar.
3. Millstones, grindstones, whetstones, oilstones and hones, of all kinds, and emery, carborundum, and similar wheels for sharpening, dressing, or polishing, including frames and mountings for any of the foregoing imported therewith, ten per centum ad valorem.

4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof, gas-burner tips, and Welsbach and other similar mantles for lamps, twenty-five per centum ad valorem.
6. Earths, gross weight:
 - (a) Fire clay, lime, and Roman, Portland and other hydraulic cement, one hundred kilos., sixteen cents.
 - (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured, and other crude earths and clays not otherwise provided for, one hundred kilos., forty cents.

Manufactures.

7. Manufactures of gypsum, gross weight, one hundred kilos., five dollars.

Provido.
Minimum.

Provido. That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos., four dollars.
9. Common clay and cement, in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
10. Ceramic tiles, gross weight:
 - (a) Varnished or glazed, whether vitrified or not, undecorated, one hundred kilos., forty-five cents.
 - (b) Enameled, ornamented or decorated, one hundred kilos., one dollar and twenty cents.
11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
 - (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
 - (b) In common bottles, jars, crucibles, cupels, kitchen utensils and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented, fifteen per centum ad valorem.
 - (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
 - (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
 - (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
 - (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes, statuettes, high and bas-reliefs, and Satsuma, Sevres, and similar fine porcelains, whether decorated or not, fifty per centum ad valorem.
12. Manufactures of earths and clays not otherwise provided for:
 - (a) Plain, twenty-five per centum ad valorem.
 - (b) Ornamented or decorated, forty per centum ad valorem.

Ceramics.

Group 2.

GROUP 2.—PRECIOUS STONES, PEARLS, AND IMITATIONS THEREOF.

Precious stones, etc.

13. Precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal, and similar stones not otherwise provided for, any of the foregoing cut or uncut, but unmounted and unset, and not further manufactured, pearls unmounted and unset, diamond dust and bort, fifteen per centum ad valorem.

14. Doublets and other imitations of precious and of semiprecious stones, and imitation pearls, unmounted and unset, thirty per centum ad valorem.

GROUP 3.—GLASS AND MANUFACTURES THEREOF.

Group 3.

Articles ground or cut only for the purpose of truing them or fitting stoppers shall not be held to be cut glass. Glass and manu-
factures of.

15. Common hollow glassware:

(a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.

(b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:

(a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar lamps, bracket lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers, any of the foregoing not cut, engraved, painted, enameled, or gilt, twenty-five per centum ad valorem.

(b) The same, cut, engraved, painted, enameled or gilt, fifty per centum ad valorem.

17. Lamp chimneys:

(a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.

(b) Other, fifty per centum ad valorem.

18. Glass or crystal in plates, slabs, and similar forms:

(a) Slabs, cones or prisms, for paving or roofing, gross weight, one hundred kilos., one dollar and sixty-five cents.

(b) Common window glass, neither polished, beveled, engraved nor annealed, twenty-five per centum ad valorem.

(c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.

(d) Glass, of all kinds, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material), or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:

(a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.

(b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.

(c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.

(d) Powdered or crushed glass, twenty-five per centum ad valorem.

(e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

Class II.
Coal, schists, bitu- CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.
mens, etc.

Group 1.

GROUP 1.—COAL.

- Coal and coke. 21. Coal and coke, gross weight, one thousand kilos., twenty-five cents.

Group 2.

GROUP 2.—SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

- Schists, bitumens, etc. 22. Tars, pitches, and tar oils, not otherwise provided for; mineral oils, crude or refined, including those for illumination, lubrication, fuel, or solvents; vaseline (except when compounded with other substances); axle grease of all kinds; asphaltums; carbolineum and similar compounds; gross weight, one hundred kilos., twenty-five cents.

Provided.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than ten per centum ad valorem.

Paraffin.
Post, p. 146.

Provided further, That, though imported under a name referable to this paragraph, paraffin, or other similar products, shall be classified under paragraph eighty-three of this Act.

CLASS III.—METALS AND MANUFACTURES THEREOF.

Class III.
Metals and manu-
factures.

Group 1.
Precious metals.

GROUP 1.—GOLD, SILVER, AND PLATINUM; ALLOYS THEREOF; GOLD AND SILVER PLATED ARTICLES.

- Gold and platinum. 23. Gold, platinum, and alloys thereof:
- (a) In jewelry, plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.
 - (b) The same, set with pearls or with precious or semiprecious stones, hectog., twenty-five dollars.
 - (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
 - (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for, pellets for use in dentistry, solder and foil, hectog., three dollars.

Provided.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

- Silver. 24. Silver and alloys thereof:
- (a) In jewelry, plate and silversmiths' wares not otherwise provided for, hectog., one dollar.
 - (b) The same, set with pearls or with precious or semiprecious stones, hectog., five dollars.
 - (c) The same, set with doublets or with imitations of pearls or of precious or semiprecious stones, hectog., five dollars.
 - (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for, solder and foil, hectog., forty cents.

Provided.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

- Plated wares. 25. Gold and silver plated wares:
- (a) In jewelry, kilo., two dollars and forty cents.
 - (b) In lamps not otherwise provided for, picture frames, knives, forks, and spoons, carriage and coffin fittings, saddlery hardware, foil, kilo., sixty cents.

- (c) Not otherwise provided for, kilo., two dollars.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Proviso.
Minimum.

GROUP 2.—CAST IRON.

Group 2
Cast iron.

Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

26. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
- (a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos., thirty-five cents.
- (b) Other, one hundred kilos., seventy-five cents.
27. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—WROUGHT IRON AND STEEL.

Group 3.
Wrought iron and steel.

28. Wrought iron and steel, gross weight:

(a) In rails, straight or bent, cross ties, portable tramways, crossings and similar track sections; switch rails, switches, tongues, frogs, fish plates and chairs; one hundred kilos., forty cents.

Rails, etc.

(b) In bars or beams (except of crucible steel), not cut to measure, perforated, or riveted or fastened together, rods, tires, and hoops, one hundred kilos., forty cents.

Provided, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (b) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.

Provisos.
Bamboo steel.

(c) The same, of crucible steel, one hundred kilos., two dollars and sixty-five cents.

Provided, That no article classified under clause (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Minimum.

29. Wrought iron or steel in sheets, gross weight:

(a) Plain and unpolished, one hundred kilos., fifty cents.

(b) Polished, corrugated, perforated, or cold rolled, galvanized or not, and hoop iron, one hundred kilos., one dollar.

Sheets.

Provided, That any of the articles or materials classified under clause (b) of this paragraph, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.

Proviso.
Minimum.

(c) Tinned, terneplate, and tin plate, one hundred kilos., one dollar and twenty cents.

30. Wrought iron or steel, in pieces, in the rough, gross weight:

(a) Neither polished, turned nor adjusted, one hundred kilos., sixty-five cents.

(b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos., one dollar.

Rough pieces.

31. Wrought iron or steel, in pieces, finished, gross weight:

(a) Wheels weighing each more than one hundred kilos., axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for railways and tramways, one hundred kilos., forty-five cents.

Finished pieces.

- (b) Wheels weighing each one hundred kilos. or less, axles and springs for vehicles, not otherwise provided for, one hundred kilos., one dollar and five cents.
- Structural pieces.** 32. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos., one dollar and twenty-five cents.
- Pipes.** 33. Wrought iron or steel pipes, gross weight:
 (a) Plain, painted, tarred, or galvanized, one hundred kilos., one dollar and ten cents.
 (b) Other (except those coated or covered with gold or silver), one hundred kilos., one dollar and fifty cents.
- Wire.** 34. Wrought iron or steel wire:
 (a) More than one millimeter in diameter, plain, galvanized, or coppered, wire cables and ropes, and barbed wire, ten per centum ad valorem.
 (b) One millimeter or less in diameter, plain, galvanized, or coppered, and wire netting, fifteen per centum ad valorem.
 (c) Other, including those covered with textiles, twenty-five per centum ad valorem.
 (d) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
 (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
- Chains.** 35. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
 (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
 (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
 (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
- Manufactures.** 36. Anvils, ten per centum ad valorem.
 37. Nuts, bolts, rivets, and washers, one hundred kilos., two dollars.
 38. Nails, clasp nails, and staples, ten per centum ad valorem.
 39. Screws, tacks, and brads, fifteen per centum ad valorem.
 40. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.
 41. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
- Cutlery.** 42. Cutlery:
 (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning, and sheep shears; fishhooks; twenty per centum ad valorem.
 (b) Pocket cutlery, hunting and sheath knives, side arms (not fire) and parts therefor, razors, and other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
 (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.
43. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.

44. Manufactures of terneplate or tin plate:

Tin plate, etc.

- (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
- (b) The same, including vehicle lamps, covered, coated, or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
- (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin plate, twenty-five per centum ad valorem.

45. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:

- (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
- (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

GROUP 4.—COPPER AND ALLOYS THEREOF.

Group 4.

46. Copper or alloys thereof, in bars, pipes, and sheets, or alloys of copper, in lumps and ingots, any of the foregoing except of Muntz metal, ten per centum ad valorem.

Copper and alloys.

47. Copper and alloys thereof, in wire:

- (a) Plain, fifteen per centum ad valorem.
- (b) Blanched, gilt, or nickeled, twenty-five per centum ad valorem.
- (c) Covered with textiles, not otherwise provided for, or with insulating materials, cables for conducting electricity and trolley wire, ten per centum ad valorem.
- (d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.
- (e) Gauze, cloths, and screenings, in the piece, twenty per centum ad valorem.
- (f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.

48. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:

- (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
- (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—OTHER METALS AND ALLOYS THEREOF.

Group 5.

49. Mercury, gross weight, kilo., ten cents.

Mercury.

50. Nickel, aluminum, and alloys thereof:

Nickel and aluminum.

- (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
- (b) In articles not otherwise provided for, twenty-five per centum ad valorem.

51. Tin and alloys thereof:

Tin.

- (a) In bars, sheets, pipes, and wire, in thin leaves (tin foil), and alloys in lumps or ingots, ten per centum ad valorem.
- (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Zinc.

52. Zinc, lead, and metals not otherwise provided for, and alloys thereof:
- (a) In bars, sheets, pipes, wire, and type, and sanitary traps and other plain articles bearing evident signs of being for sanitary construction, and alloys in lumps or ingots, ten per centum ad valorem.
 - (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
 - (c) In articles gilt, nicked, or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

Class IV.
Substances employ-
ed in pharmacy and
chemical industries.

CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

Group 1.

GROUP 1.—SIMPLE DRUGS.

Drugs.

53. Oleaginous seeds, copra, and cocoanuts, gross weight:
- (a) Crude, one hundred kilos., eighty cents.
 - (b) In meal, flour, or cakes, not otherwise provided for, one hundred kilos., one dollar and fifty cents.
54. Resins and gums:
- (a) Colophony (common or navy resin), Burgundy and similar pitch, and Stockholm tar, ten per centum ad valorem.
 - (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.

Crude barks, etc.

55. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., three dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Ginseng.

56. Ginseng root, kilo., five dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Animal products.

57. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos., four dollars.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Group 2.

GROUP 2.—PIGMENTS, PAINTS, DYES, AND VARNISHES.

Pigments, paints,
dyes, and varnishes.

58. Mineral pigments of common, natural occurrence (including ochers, haemitites, barytes, and manganese), substances prepared for calcimines and whitewash, any of the foregoing when dry, ten per centum ad valorem.

Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph fifty-nine.

59. Pigments and paints not otherwise provided for:

- (a) White or red lead, dry, fifteen per centum ad valorem.

- (b) The same, in liquid or paste, putty of all kinds, bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.
- (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.
- (d) The same, in liquid or paste, twenty-five per centum ad valorem.
60. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
61. Spirits of turpentine, ten per centum ad valorem.
62. Inks: Inks.
- (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
- (b) Other, in any form, twenty-five per centum ad valorem.
63. Pencils of paper or wood, filled with lead or other materials, pencils of lead, and charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem. Pencils.
64. Dyes, dyestuffs, tan bark and tanning extracts, not otherwise provided for: Dyes.
- (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
- (b) Extracts from the same, for dyeing or tanning, and cutch in any form, fifteen per centum ad valorem.
- (c) Cochineal, indigo (natural or synthetic), colors derived from coal, and chemical dye colors not otherwise provided for, thirty per centum ad valorem.
65. Graphite and manufactures of the same (except axle grease), and polishing, dressing, cleansing, and preserving preparations, for shoes and leather, twenty-five per centum ad valorem.
- GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.** Group 3.
66. Sulphur, gross weight, one hundred kilos., fifty cents. Chemical and pharmaceutical products.
67. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
68. Inorganic acids: Acids.
- (a) Hydrochloric, boric, nitric and sulphuric, and mixtures of two or more of the same, gross weight, one hundred kilos., thirty-five cents.
- (b) Carbon dioxide (liquid carbonic acid), and sulphur dioxide, twenty per centum ad valorem.
- (c) Not otherwise provided for, twenty-five per centum ad valorem.
69. Organic acids, not otherwise provided for:
- (a) Carbolic, ten per centum ad valorem.
- (b) Other, twenty-five per centum ad valorem.
70. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for, and soda ash, gross weight, one hundred kilos., fifty cents.
71. Aqua ammonia, and anhydrous ammonia, fifteen per centum ad valorem.
72. Inorganic salts: Salts.
- (a) Sulphates of ammonium and potassium, chloride of potassium, phosphates and superphosphates of lime, nitrates of potassium and sodium, and other chemical and artificial fertilizers, five per centum ad valorem.
- (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
- (c) Common salt and salts not otherwise provided for, twenty-five per centum ad valorem.

- Organic salts. 73. Organic salts not otherwise provided for, twenty-five per centum ad valorem.
Provido.
Exclusion. *Provided,* That no acids or double salts shall be dutiable under this paragraph.
74. Mixtures of denaturants, formalin, and potassium bitartrate (cream of tartar, argols, wine lees), ten per centum ad valorem.
75. Chemical products, compounds and elements, not otherwise provided for, twenty-five per centum ad valorem.
76. Alkaloids and their salts (except those of opium or of cinchona bark), and salts of gold, silver and platinum, thirty-five per centum ad valorem.
- Opium.
Ante, p. 136. 77. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section three of this Act, thirty-five per centum ad valorem.
- Patent medicines,
 etc. 78. Proprietary and patent medicinal mixtures and compounds; Chinese and similar medicines:
 (a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.
 (b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.
79. Pharmaceutical products, medicinal preparations, plasters and poultices, and capsules empty, any of the foregoing not otherwise provided for, thirty per centum ad valorem.
80. Aseptic and antiseptic surgical dressings (including absorbent cotton, medicated or not), catgut, silk, and similar ligatures for use in surgery or dentistry, fifteen per centum ad valorem.
- Group 4. GROUP 4.—OILS, FATS, WAXES, AND DERIVATIVES THEREOF.
- Vegetable oils. 81. Fixed vegetable oils, solid or liquid:
 (a) In receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
 (b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Animal oils. 82. Animal oils and fats, not otherwise provided for:
 (a) Crude, ten per centum ad valorem.
 (b) Refined, in receptacles weighing each (contents included) more than two kilos., fifteen per centum ad valorem.
 (c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.
- Wax. 83. Mineral, vegetable, and animal wax:
 (a) Crude, ten per centum ad valorem.
 (b) In candles, twenty per centum ad valorem.
 (c) In manufactures not otherwise provided for, thirty per centum ad valorem.
- Soaps, etc. 84. Soaps, soap powders, and similar cleansing and scouring preparations or compositions, any of the foregoing not otherwise provided for, fifteen per centum ad valorem.
- Essential oils, per-
 fumery, etc. 85. Essential oils, perfumery and products used in the manufacture thereof, and toilet preparations:
 (a) Essential oils, natural or artificial, fifty per centum ad valorem.
 (b) Perfumery and products used in the manufacture thereof, toilet preparations (including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes), any of the foregoing not otherwise provided for, incense, and joss sticks, forty per centum ad valorem.

GROUP 5.—VARIOUS.

Group 5.

86. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem. Bone char.
87. Starch, fecula, and dextrin, any of the foregoing for industrial purposes, gross weight, one hundred kilos., two dollars. Starch.
88. Glues, albumens, gelatins, isinglass, and manufactures of any of the foregoing, twenty-five per centum ad valorem. Glues, etc.
89. Explosives: Explosives.
- (a) Dynamite, giant and blasting powder, and similar explosives, miners' fuses and caps, and explosive signals, ten per centum ad valorem.
- (b) Other, cartridges, fixed ammunition, primers and percussion caps, for firearms, fire works, thirty per centum ad valorem.
- (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo., twenty cents.
90. Matches and match sticks of all kinds, including weight of immediate containers, kilo., twenty cents. Matches.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

Class V.
Cotton and manu-
factures.

GROUP 1.—COTTON WASTE.

Group 1.

91. Cotton waste, ten per centum ad valorem. Cotton waste.

GROUP 2.—YARNS, THREADS, AND CORDAGE.

Group 2.

92. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem. Yarns, threads, and cordage.
93. Yarns or threads for sewing, crocheting, darning, or embroidering, and mercerized yarns or threads, twenty-five per centum ad valorem.
94. Threads or twines for sewing sails and sacks; rope and cordage, fishing nets, and wicks for making candles and matches, twenty per centum ad valorem.
95. Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.
96. Felts, batting, and mops and swabs of cotton yarns, fifteen per centum ad valorem.

GROUP 3.—TEXTILES.

Group 3.
Textiles.

When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in General Rules Two to Eleven, inclusive.

Surtaxes.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

97. Textiles, plain and without figures, napped or not, weighing eight kilos. or more per one hundred square meters, having: Plain, over eight kilos.
- (a) Up to eighteen threads, kilo., ten cents.
- (b) From nineteen to thirty-one threads, kilo., fourteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty cents.
- (d) From thirty-nine to forty-four threads, kilo., twenty-six cents.
- (e) Forty-five threads or more, kilo., thirty-two cents.

Provisos.
Dyed yarns.

Embroidered.

Under eight kilos.

98. The same, weighing less than eight kilos. per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., eighteen cents.
- (b) From nineteen to thirty-one threads, kilo., twenty-seven cents.
- (c) From thirty-two to thirty-eight threads, kilo., thirty-four cents.
- (d) From thirty-nine to forty-four threads, kilo., forty cents.
- (e) Forty-five threads or more, kilo., fifty cents.

Provisos.
Dyed yarns.

Embroidered.

Twilled, etc., ten
kilos. or more.

99. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos. or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., fourteen cents.
- (b) From nineteen to thirty-one threads, kilo., eighteen cents.
- (c) From thirty-two to thirty-eight threads, kilo., twenty-four cents.
- (d) Thirty-nine to forty-four threads, kilo., thirty cents.
- (e) Forty-five threads or more, kilo., thirty-four cents.

Provisos.
Dyed yarns.

Embroidered.

Under ten kilos.

100. The same, weighing less than ten kilos., per one hundred square meters, having:

- (a) Up to eighteen threads, kilo., twenty-four cents.
- (b) From nineteen to thirty-one threads, kilo., thirty-two cents.
- (c) From thirty-two to thirty-eight threads, kilo., forty-two cents.
- (d) From thirty-nine to forty-four threads, kilo., fifty-two cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

- (e) Forty-five threads or more, kilo., sixty cents.

Provided, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

Provisos.
Dyed yarns.

Provided further, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this Act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

Embroidered.

101. Piqués of all kinds, kilo., thirty-eight cents.

Piqués.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

Proviso.
Minimum.

102. Cotton blankets:

Blankets.

- (a) Stamped, printed, or manufactured with dyed yarns, in the piece, kilo., thirteen cents;

- (b) Other, in the piece, kilo., ten cents.

Provided, That all cotton blankets, single or in pairs, hemmed, or bound, or not, shall be dutiable under this paragraph, with a surtax of thirty per centum.

Proviso.
Hemmed.

103. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bathrobes) subject to the provisions of Rule Six, kilo., fifty cents.

Pile fabrics.

104. Bathrobes and towels manufactured of pile fabrics, twenty-five per centum ad valorem.

105. Knitted goods, subject to the provisions of Rule Six:

Knitted goods.

- (a) In the piece, twenty per centum ad valorem.

- (b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.

- (c) In other articles, thirty-five per centum ad valorem.

Provided, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.

Proviso.
Embroidered.

106. Tullies, subject to the provisions of Rule Six, plain or figured or embroidered on the loom, kilo., fifty-six cents:

Tullies.

Provided, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

Provisos.
Minimum.

Provided further, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

Embroidered.

Provided further, That if the embroidery consists of metal threads the surtax shall be eighty per centum; and

Metal threads.

Provided further, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.

Computations.

107. Laces and blondes, subject to the provisions of Rule Six:

Laces and blondes.

- (a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo., fifty cents.

- (b) Other, sixty per centum ad valorem.

108. Carpeting, thirty per centum ad valorem.

Carpeting.

Tapestries.

109. Textiles called tapestries:

(a) In the piece, kilo., twenty cents.

(b) In made-up articles, kilo., thirty cents.

Proviso.
Minimum.*Provided*, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

110. Wicks for lamps, including weight of immediate containers, kilo., fifteen cents.

Trimming, etc.

111. Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see Rule Seven):

(a) Tape, boot straps, kilo., twenty cents.

(b) Other, kilo., fifty cents.

Proviso.
Minimum.*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

112. Shoe and corset laces, including weight of immediate containers, kilo., thirty-five cents.

113. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.

114. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirteen, fifteen per centum ad valorem.

115. Waterproof or caoutchouc stuffs in combination with cotton textiles, and cotton elastic textiles manufactured with threads of gum elastic and manufactures thereof, twenty-five per centum ad valorem.

116. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

Class VI.
Hemp, flax, etc.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

Group 1.

GROUP 1.—YARNS, THREADS, AND CORDAGE.

Yarns, threads, etc.

117. Yarns, not otherwise provided for, fifteen per centum ad valorem.

118. Threads, twines, ropes, cordage, and manufactures thereof:

(a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters, fishing nets, twenty per centum ad valorem.

(b) Threads, twines, cords, and yarns, twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.

(c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.

(d) Hammocks, tennis nets, and manufactures of netting not otherwise provided for, forty per centum ad valorem.

119. Gunny sacks, each, two cents.

Group 2.

GROUP 2.—TEXTILES.

Textiles.
Surtaxes.

When textiles included in this group contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in General Rules Two to Eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

120. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos. or more per one hundred square meters, having—
- (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos. or more per one hundred square meters, kilo., one cent.
- (b) The same, weighing from thirty-five to forty-five kilos. per one hundred square meters, kilo., two cents.
- (c) Up to ten threads, for other purposes, kilo., seven cents.
- (d) From eleven to eighteen threads, kilo., ten cents.
- (e) Nineteen threads or more, kilo., fifteen cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of twenty-five per centum.
121. The same, weighing from twenty to thirty-five kilos. per one hundred square meters, having—
- (a) Up to ten threads, used for bagging and baling, kilo., two cents.
- (b) Up to ten threads, for other purposes, kilo., nine cents.
- (c) From eleven to eighteen threads, kilo., fourteen cents.
- (d) From nineteen to twenty-four threads, kilo., eighteen cents.
- (e) From twenty-five to thirty threads, kilo., twenty-two cents.
- (f) From thirty-one to thirty-eight threads, kilo., thirty cents.
- (g) Thirty-nine threads or more, kilo., forty cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.
122. The same, weighing from ten to twenty kilos. per one hundred square meters, having—
- (a) Up to eighteen threads, kilo., twelve cents.
- (b) From nineteen to twenty-four threads, kilo., twenty cents.
- (c) From twenty-five to thirty threads, kilo., twenty-eight cents.
- (d) From thirty-one to thirty-eight threads, kilo., thirty-six cents.
- (e) Thirty-nine threads or more, kilo., fifty-six cents.
- Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and
- Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Weighing thirty-five kilos. or more.

Providos.
Bleached, etc.

Dyed yarns.

Between twenty and thirty-five kilos.

Providos.
Bleached, etc.

Dyed yarns.

Between ten and twenty kilos.

Providos.
Bleached, etc.

Dyed yarns.

Minimum.

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

Less than ten kilos. 123. The same, weighing less than ten kilos. per one hundred square meters, having—

- (a) Up to twelve threads, kilo., eighteen cents.
- (b) From thirteen to twenty-two threads, kilo., thirty-two cents.
- (c) From twenty-three to thirty threads, kilo., forty-five cents.
- (d) From thirty-one to thirty-eight threads, kilo., fifty-six cents.
- (e) Thirty-nine threads or more, kilo., ninety cents.

Proviso.
Bleached, etc.

Provided, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

Dyed yarns.

Provided further, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

Minimum.

Provided further, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

Pile fabrics.

124. Plushes, velvets, velveteens, and other pile fabrics, subject to the provisions of Rule Six, thirty per centum ad valorem.

Knitted goods.

125. Knitted goods, subject to the provisions of Rule Six:

- (a) In the piece, or made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.

- (b) In other articles, forty per centum ad valorem.

Tulles and laces.

126. Tulles and laces, subject to the provisions of Rule Six, sixty per centum ad valorem.

Carpetings.

127. Carpeting, thirty-five per centum ad valorem.

128. Tapestries, kilo., forty cents.

Proviso.
Minimum.

Provided, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

Trimnings, etc.

129. Trimnings, ribbons, braid, tape, and galloons, including weight of immediate containers, subject to the provisions of Rule Seven:

- (a) Tape, boot straps, kilo., thirty cents.

- (b) Other, kilo., sixty cents.

Proviso.
Minimum.

Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

130. Shoe and corset laces, including weight of immediate containers, kilo., forty cents.

131. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.

132. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-one, twenty per centum ad valorem.

133. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton), elastic textiles of any of the same manufactured with threads of gum elastic, and manufactures thereof, thirty per centum ad valorem.

134. Manufactures of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

Class VII.
Wool, etc.

GROUP 1.—UNMANUFACTURED.

Group 1.

135. Wool, not otherwise provided for—

(a) Combed, prepared for yarns, wool waste, ten per centum ad valorem.

Unmanufactured.

(b) Combed, and carded or dyed, fifteen per centum ad valorem.

GROUP 2.—YARNS.

Group 2.

136. Yarns, thirty per centum ad valorem.

Yarns.

GROUP 3.—MANUFACTURES.

Group 3.

137. Bristles, animal hair, and manufactures thereof, not otherwise provided for, thirty per centum ad valorem.

Manufactures.

138. Human hair, made up into articles or not, fifty per centum ad valorem.

139. Knitted goods, subject to the provisions of Rule Six:

(a) In the piece, thirty per centum ad valorem.

(b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.

(c) In other articles, forty per centum ad valorem.

140. Textiles of wool, in the piece, thirty-five per centum ad valorem.

141. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

Class VIII.
Silk.

GROUP 1.—RAW AND SPUN.

Group 1.

142. Raw silk and silk waste, twenty-five per centum ad valorem.

Raw and spun.

143. Spun silks, not twisted, including weight of immediate containers, kilo., one dollar and fifty cents.

144. Floss and twisted silks, thirty-five per centum ad valorem.

GROUP 2.—TEXTILES.

Group 2.

145. Silk, in the piece, forty per centum ad valorem.

Textiles.

146. Manufactures in which silk, artificial silk, or imitation silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

CLASS IX.—PAPER AND MANUFACTURES THEREOF.

Class IX.
Paper and manufactures.

147. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated, and sand, glass, emery, carborundum, and similar papers, and sheathing and roofing paper, ten per centum ad valorem.

Printing, writing, etc.

148. Paper, pasteboard, cardboard, bristol board, strawboard, and pulp board, white or colored, not otherwise provided for:

(a) Not printed or otherwise elaborated, and writing paper, plain, ruled, or padded, but not printed, fifteen per centum ad valorem.

(b) The same, manufactured into articles, including confetti and serpentine, and envelopes of all kinds, without printing, twenty per centum ad valorem.

149. Paper of all kinds, pasteboard, cardboard, bristol board, straw-board, and pulp board:
- (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated, printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for, twenty per centum ad valorem.
 - (b) The same, manufactured into articles, not otherwise provided for, twenty-five per centum ad valorem.

Cigarette.

150. Cigarette paper, printed or not, fifteen per centum ad valorem.

Blank books.

151. Blank books, ruled or unruled, with printing or not, and copying books, twenty per centum ad valorem.

Printed books.

152. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.

Albums, etc.

153. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for, and painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences, thirty per centum ad valorem.

Provido.
Exception.
Post., p. 169.

Provided, That this paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-four.

Papiermaché, etc.

154. Papier maché, carton pierre, indurated pulp or fiber:
- (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
 - (b) Further manufactured, twenty per centum ad valorem.

Class X.
Wood, etc., and
manufactures.

CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

Group 1.

GROUP 1.—WOOD.

Common wood.

155. Common wood, including cedar of all kinds:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
 - (b) Planed, dovetailed, or cut to size, including shingles, laths, and fencing, fifteen per centum ad valorem.

Fine wood.

156. Fine wood:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.
 - (b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.

Shavings, etc.

157. Wood shavings, sawdust, excelsior (except those of dye and scented woods), ten per centum ad valorem.

Shooks, etc.

158. Shooks, staves, headings, hoops, and bungs, ten per centum ad valorem.

Tuns, casks, etc.

159. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):
- (a) Suitable for use as containers of liquids, twenty per centum ad valorem.
 - (b) Other, ten per centum ad valorem.

GROUP 2.—MANUFACTURES OF WOOD.

Group 2.

160. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered or lined with stuffs or leather, and Vienna or bent-wood furniture, twenty-five per centum ad valorem. Manufactures, common wood.
161. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not, and manufactures of common wood, not otherwise provided for, veneered with other wood, or upholstered, covered, or lined with stuffs (except silk or leather), thirty per centum ad valorem. Fine wood.
162. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem. Inlaid, etc., wood.
163. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem. Barbers' and dentists' chairs.
164. Bowling alleys, billiard, pool, bagatelle and similar tables, including balls, and parts and appurtenances of any of the foregoing, of whatever material (except chalk and cloth) forty per centum ad valorem. Bowling alley, billiard tables, etc.

GROUP 3.—VARIOUS.

Group 3.

165. Charcoal, firewood, other vegetable fuels, gross weight, one hundred kilos., five cents. Charcoal, etc.
166. Cork:
- (a) Rough or in boards, five per centum ad valorem.
- (b) In stoppers for receptacles, fifteen per centum ad valorem.
- (c) In other articles, twenty-five per centum ad valorem. Cork.
167. Straw for manufacturing purposes, rushes, vegetable hair, genista, osiers, bamboo, broomcorn, rattan, reeds, piths, not otherwise provided for: Straw, rattan, etc.
- (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes, and straw braids, suitable for making or ornamenting hats, neither dyed, colored, stained nor artificially bleached, ten per centum ad valorem.
- The term "straw" as used in this clause shall be understood to mean that substance in its natural form and structure, and not the separated fiber thereof.
- (b) Manufactured into furniture, twenty-five per centum ad valorem.
- (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
- (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

Class XI.
Animals and animal
products.

CLASS XI.—ANIMALS AND ANIMAL PRODUCTS, AND WASTES.

Group 1.

GROUP 1.—LIVE ANIMALS, NOT OTHERWISE PROVIDED FOR.

Live animals.

Provido.
Sucking foals.

168. Stallions, geldings, mares, mules, asses, each, ten dollars.
Provido. That sucking foals following their dams shall be free of duty.
169. Bovine animals:
(a) Bulls, cows, oxen, each, two dollars.
(b) Sucking calves, each, one dollar.
170. Swine, per head, one dollar.
171. Sucking pigs, each, twenty-five cents.
172. Animals, fish, reptiles, insects, not otherwise provided for, fifteen per centum ad valorem.
173. Birds, including poultry, each, ten cents.

Group 2.

GROUP 2.—HIDES, SKINS, LEATHER WARES, INTESTINES, AND WASTES.

Hides and skins.

Tanned, without
wool or hair.

174. Hides and skins, tanned, with the wool or hair on, and fur skins with the fur on, tanned or not, twenty-five per centum ad valorem.
175. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:
(a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather, sheepskins (basils), and boot and shoe findings of any of the foregoing, ten per centum ad valorem.
(b) The same of other classes, and calf, goat, kid, lamb, and similar skins, sheepskins finished in imitation of any of the foregoing, not having the artificial finishes enumerated under clause (c) of this paragraph, cowhide embossed in imitation of pigskin, and boot and shoe findings of any of the foregoing, fifteen per centum ad valorem.
(c) Hides and skins, not otherwise provided for, hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph), chamois, vellum, and parchment leathers, and boot and shoe findings of any of the foregoing, twenty-five per centum ad valorem.

Gloves

176. Gloves:

- (a) Of kid skin, forty per centum ad valorem.
(b) Other, twenty-five per centum ad valorem.

Boots and shoes.

177. Boots and shoes:

- (a) Of cowhide, horsehide, sheepskin, and canvas, fifteen per centum ad valorem.
(b) Other, and slippers, sandals and alpagatas, of whatever material (except silk), twenty-five per centum ad valorem.
(c) The same, of silk, fifty per centum ad valorem.

Saddlery and har-
ness.

178. Saddlery and harness, parts therefor, not otherwise provided for:

- (a) Draft harness and parts therefor, twenty per centum ad valorem.
(b) Other harness, saddlery, and harness makers' wares, and parts therefor, manufactures of rawhide not otherwise provided for, and whips of whatever material, twenty-five per centum ad valorem.

Leather manufac-
tures, other.

179. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.

- 180. Bladders, integuments and intestines of animals, fish sounds, not otherwise provided for: Bladders, intestines, etc.
 - (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
 - (b) Further advanced, fifty per centum ad valorem.
- 181. Animal wastes and by-products not otherwise provided for: Wastes.
 - (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
 - (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS. Class XII.
Instruments, machinery, vehicles, etc.

GROUP 1.—MUSICAL INSTRUMENTS, WATCHES, AND CLOCKS. Group 1.

- 182. Musical instruments, and parts, appurtenances, and accessories therefor, including strings and wires, automatic devices for the production of music only, piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith not otherwise provided for, twenty-five per centum ad valorem. Musical instruments.
- 183. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character, phonographs, gramophones, graphophones, and similar apparatus; kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for, and parts, appurtenances, and accessories for any of the foregoing, thirty-five per centum ad valorem. Mechanically operated, phonographs, etc.
- 184. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices, and cases, crystals, movements, parts, and accessories for any of the foregoing not otherwise provided for, twenty-five per centum ad valorem. Clocks, etc.

GROUP 2.—APPARATUS AND MACHINERY. Group 2.

- 185. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifold machines and devices, adding machines, comptographs, and other computing apparatus, fare registers, and detached parts for any of the foregoing, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor, and stamp pads, fifteen per centum ad valorem. Typewriters, etc.
- 186. Cash registers, and detached parts therefor, twenty-five per centum ad valorem. Cash registers.
- 187. Sewing machines, and detached parts therefor (except needles), fifteen per centum ad valorem. Sewing machines.
- 188. Automatic slot machines, not otherwise provided for, and detached parts therefor (subject to the provisions of section three of this Act), thirty-five per centum ad valorem. Automatic slot machines.
- 189. Machinery and apparatus for weighing, and detached parts therefor, not otherwise provided for, twenty per centum ad valorem. Weighing machinery.
- 190. Electric and electro-technical machinery, apparatus, and appliances: Electric machinery, etc.
 - (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for, transformers and storage batteries, switchboards and switches, arc lamps, telephone and telegraph instruments, fans, buzzers, and annunciators,

ammeters, voltmeters, wattmeters, and similar measuring apparatus, dry and wet batteries, and detached parts for any of the foregoing, and articles used exclusively in the installation thereof, insulators, and insulating compounds and materials used exclusively for electrical purposes, carbon, and incandescent bulbs and tubes, ten per centum ad valorem.

- (b) Cooking and heating apparatus and utensils, chandeliers, desk and table lamps, flatirons, soldering and curling irons, thermocauteries and cauterizing instruments, surgical, dental, and therapeutic appliances, including so-called electric belts, X-ray machines, vibratory apparatus, electroplating outfits, cigar lighters, other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electrotechnical, thermoelectric, galvanic, or galvano-magnetic force, and detached parts for any of the foregoing, not otherwise provided for, twenty per centum ad valorem.

Engines, machinery, etc.

191. Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements and apparatus; detached parts therefor; not otherwise provided for; shafting and gearing:

- (a) Of iron, steel, or wood, fifteen per centum ad valorem.
(b) Of other materials; emery cloth; twenty per centum ad valorem.

Belting.

192. Machine belting of whatever material, ten per centum ad valorem.

Fine tools.

193. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements, any of the foregoing and detached parts therefor not otherwise provided for, twenty per centum ad valorem.

Group 3.

GROUP 3.—VEHICLES.

Wagons, carts, etc.

194. Wagons and carts for transporting merchandise, warehouse trucks, hand carts and wheelbarrows, any of the foregoing and detached parts therefor not otherwise provided for, fifteen per centum ad valorem.

Automobiles.

195. Automobiles:
(a) For the transportation of merchandise, fifteen per centum ad valorem.
(b) Other, twenty per centum ad valorem.
(c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.

Bicycles, etc.

196. Bicycles, velocipedes, and motor cycles, detached parts and accessories therefor, including tires and lamps, twenty per centum ad valorem.

Railway vehicles.

197. Vehicles for use on railways and tramways, and detached parts thereof, ten per centum ad valorem.

Perambulators, aerial machines, etc.

198. Other wheeled vehicles including perambulators, and aerial machines and balloons, any of the foregoing and detached parts therefor, not otherwise provided for, twenty per centum ad valorem.

199. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-four or paragraph one hundred and ninety-eight:
 (a) Unfinished, fifteen per centum ad valorem.
 (b) Finished, twenty per centum ad valorem.

Detached parts.

GROUP 4.—BOATS AND OTHER WATER CRAFT.

Group 4.

200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

Boats and water craft.

Provided, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and forty-eight of this Act; and

Provisos.
Repairs abroad.
Post, p. 173.

Provided further, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

Repairs abroad in distress.

Provided further, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessels shall be dutiable under the corresponding paragraphs of this Act.

Supplies, etc.

The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft's own steam, sail, or other motive power."

"Imported into the Philippine Islands" defined.

CLASS XIII.—ALIMENTARY SUBSTANCES.

Class XIII.
Alimentary substances.

GROUP 1.—POULTRY, MEATS, SOUPS, AND FISH.

Group 1.

201. Poultry and game, not otherwise provided for, dressed or not, gross weight, one hundred kilos., four dollars.
 202. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos., one dollar.
 203. Meat and sausage casings, salted or in brine, gross weight, one hundred kilos., two dollars and fifty cents.
 204. Hams, bacon and other meats, and sausages, dry, cured, or smoked, not preserved in cans, including weight of immediate containers, one hundred kilos., four dollars and fifty cents.
Provided, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos. each; and

Poultry, meats, soups, and fish.

Smoked, etc., meats.

Provisos.
Sausages.

Salt for packing.

Provided further, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-two.

Ante, p. 145.

205. Lard and imitations thereof, gross weight, one hundred kilos., two dollars and fifty cents.

206. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for, common preparations thereof, with or without vegetables or other simple ingredients, including Irish stew, corned-beef hash, chili con carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
207. Internal parts of animals, including tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof, canned or potted; sausages not otherwise provided for; twenty per centum ad valorem.
208. Canned or potted game; paté de foie gras; deviled ham, meats or game; mincemeat, meat patés, jellied lambs' and sheep's tongues, boneless pigs' feet, sweetbreads, brains, and similar products of delicatessen class; preparations thereof; not otherwise provided for; twenty-five per centum ad valorem.
209. Canned or potted soups and broths, clam chowder, fifteen per centum ad valorem.
210. Meat extracts in any form, meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste; twenty-five per centum ad valorem.
- Fish.
211. Salted or dried codfish, gross weight, one hundred kilos., one dollar and sixty cents.
212. Fish, in cans, glass, or jars:
- (a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved, sardines in oil or tomato sauce, fifteen per centum ad valorem.
 - (b) Other common preserved fish, shell-fish, and sea food, not otherwise provided for, twenty per centum ad valorem.
 - (c) Fish, shellfish, sea food, and preparations thereof, including anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, eels in jelly, sharks' fins in any form, shrimp, bloater and fish pastes and butters, and similar products of delicatessen class, twenty-five per centum ad valorem.
213. Fish, not otherwise provided for:
- (a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos., two dollars and ninety cents.
 - (b) Dried, salted, smoked, or pickled, in bulk, gross weight, one hundred kilos., two dollars and twenty-five cents.
214. Oysters, clams, and shellfish, in bulk, not otherwise provided for, and fresh oysters in cans, gross weight, one hundred kilos., five dollars.

Group 2.
Grains, cereals, etc. **GROUP 2.—GRAINS, SEEDS, FORAGE, CEREALS, AND PREPARATIONS THEREOF.**

- Rice.
215. Rice, gross weight (until May first, nineteen hundred and ten):
- (a) Unhusked, one hundred kilos., sixty cents.
 - (b) Husked, one hundred kilos., one dollar.
 - (c) Flour, one hundred kilos., two dollars.
- On and after May first, nineteen hundred and ten:
- (a) Unhusked, one hundred kilos., eighty cents.
 - (b) Husked, one hundred kilos., one dollar and twenty cents.
 - (c) Flour, one hundred kilos., two dollars.

Provisos.
Continuance of present rates.

Provided, That the Governor-General, by and with the advice and consent of the Philippine Commis-

sion, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph, until in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

Provided further, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require, in which event rice admitted free by virtue of his order shall be distributed under governmental supervision or in accordance with such regulations as he may prescribe.

Suspension of duty.

216. Wheat, rye, and barley, gross weight:

(a) In grain, one hundred kilos., twenty-five cents.

(b) In flour, one hundred kilos., forty-seven cents.

217. Corn (maize), oats, and millet, and cereals and grains not otherwise provided for, gross weight:

(a) In grain, one hundred kilos., seventeen cents.

(b) In meal or flour, not otherwise provided for, one hundred kilos., eighty-three cents.

218. Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.

Prepared cereals.

219. Malted milk, infants' foods, and similar preparations, fifteen per centum ad valorem.

220. Bread, biscuit, crackers, and wafers, of flour of cereals or pulse, including weight of immediate containers:

(a) Unsweetened, one hundred kilos., three dollars.

(b) Sweetened, one hundred kilos., five dollars.

221. Cakes and puddings, twenty-five per centum ad valorem.

222. Vermicelli, macaroni, and pastes for soup, not otherwise provided for, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.

Vermicelli, etc.

223. Birds' nests, edible, thirty per centum ad valorem.

224. Seeds, not otherwise provided for, gross weight, one hundred kilos., one dollar.

225. Hay, bran, forage, straw, not otherwise provided for, seeds and unhusked grains, cracked, or otherwise prepared for animal food, and oil cake, five per centum ad valorem.

Animal food.

GROUP 3.—PULSE, VEGETABLES, FRUITS, AND NUTS.

Group 3.

226. Dried beans, pease, and other pulse:

Pulse.

(a) In bulk, gross weight, one hundred kilos., eighty cents.

(b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and sixty-five cents.

(c) In flour, gross weight, one hundred kilos., one dollar and fifty cents.

227. Vegetables, fresh (except onions and Irish potatoes), gross weight, one hundred kilos., one dollar.

Vegetables.
Fresh.

228. Vegetables, dried or desiccated, not otherwise provided for:

Dried.

(a) In bulk, gross weight, one hundred kilos., one dollar and thirty cents.

(b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and twenty-five cents.

- Preserved. 229. Vegetables, preserved, not otherwise provided for:
 (a) In bulk, gross weight, one hundred kilos., one dollar.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., one dollar and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Pickled. 230. Vegetables, pickled:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, kilo., three cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Fruits. Fresh. 231. Fruits, fresh, gross weight, one hundred kilos., one dollar and twenty-five cents.
- Dried. 232. Fruits, dried:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars and fifty cents.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Preserved. 233. Fruits, preserved, not otherwise provided for:
 (a) In bulk, gross weight, one hundred kilos., one dollar and fifty cents.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., two dollars.
Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.
- Proviso. Minimum.*
- Jellies, etc. 234. Fruits, in jellies, jams, marmalades, butters, and similar preparations, and fruit pulp, twenty per centum ad valorem.
235. Fruits, brandied, or similarly preserved, and fruits conserved or crystallized, fifty per centum ad valorem.
- Nuts. 236. Nuts and nut products, not otherwise provided for, twenty-five per centum ad valorem.

Group 4.

GROUP 4.—SUGAR, MOLASSES, GLUCOSE, AND CONFECTIONERY.

- Sugar. 237. Sugar:
 (a) Raw, gross weight, one hundred kilos., three dollars and seventy-two cents.
 (b) Refined, including weight of immediate containers, one hundred kilos., four dollars and twenty-two cents.
- Molasses. 238. Molasses and sirups, not otherwise provided for, and honey:
 (a) In bulk, gross weight, one hundred kilos., two dollars.
 (b) In small or retail packages, including weight of immediate containers, one hundred kilos., three dollars.
- Glucose. 239. Glucose, gross weight, one hundred kilos., one dollar and sixty cents.
- Saccharine. 240. Saccharine, including weight of immediate containers, kilo., two dollars.
- Candies. 241. Candies, confectionery, sweetmeats, chewing gum, not otherwise provided for, twenty-five per centum ad valorem.

- GROUP 5.—COFFEE, TEA, CACAO, SPICES, SAUCES, CONDIMENTS, AND
FLAVORING EXTRACTS.
- Group 5.
242. Coffee: Coffee.
- (a) Unroasted, gross weight, one hundred kilos., five dollars and thirty cents.
- (b) Roasted, ground or not, gross weight, one hundred kilos., seven dollars.
- (c) In packages weighing each less than three kilos., including weight of immediate containers, one hundred kilos., nine dollars.
243. Chicory, gross weight, one hundred kilos., four dollars and twenty cents. Chicory.
244. Tea, including weight of immediate containers, kilo., fifteen cents. Tea.
245. Cacao: Cacao.
- (a) Unground, gross weight, one hundred kilos., seven dollars and twenty cents.
- (b) Other, and cacao butter, including weight of immediate containers, one hundred kilos., twelve dollars and fifty cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. *Proviso. Minimum.*
246. Chocolate, including weight of immediate containers: Chocolate.
- (a) In forms or lumps for manufacturing purposes, one hundred kilos., ten dollars.
- (b) In cakes or powder, kilo., fifteen cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. *Proviso. Minimum.*
247. Cinnamon, cloves, allspice, and mace, including weight of immediate containers: Spices.
- (a) Unground, one hundred kilos., eight dollars.
- (b) Ground, one hundred kilos., ten dollars.
248. Nutmegs, including weight of immediate containers:
- (a) Unhusked, kilo., three cents.
- (b) Husked, kilo., five cents.
- (c) Ground, kilo., eight cents.
249. Pepper, white or black, and pod peppers, dried, including weight of immediate containers:
- (a) Whole, one hundred kilos., two dollars and twenty cents.
- (b) Ground, kilo., eight cents.
250. Mustard and horse-radish, including weight of immediate containers:
- (a) Unground, kilo., two cents.
- (b) Ground, kilo., six cents.
- (c) In paste, kilo., ten cents.
251. Saffron, including weight of immediate containers, kilo., four dollars.
252. Spices, not otherwise provided for, including weight of immediate containers:
- (a) Unground, one hundred kilos., eight dollars.
- (b) Ground, and curry powder, one hundred kilos., ten dollars.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. *Proviso. Minimum.*

- Sauces. 253. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
- Vinegar. 254. Vinegar:
 (a) In receptacles containing each more than two liters, liter, two cents.
 (b) In other receptacles, liter, three cents.
- Flavoring extracts, etc. 255. Flavoring extracts, compounds, and sirups, including weight of immediate containers:
 (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo., twenty-five cents.
 (b) Containing more than fourteen per centum of alcohol, kilo., thirty-five cents.
- Provido. Minimum.* *Provided,* That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem.
256. Vanilla beans, including weight of immediate containers, kilo., two dollars and fifty cents.

Group 6.

GROUP 6.—SPIRITS, WINES, MALT, AND OTHER BEVERAGES.

- Spirits. Assessment of liters.* For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.
- Imitation spirits.*
- Alcohol, spirits, etc.* 257. Alcohol, proof liter, fifty cents.
 258. Whisky, rum, gin, brandy, and other spirits not otherwise provided for, proof liter, fifty cents.
 259. Blackberry and ginger brandy, proof liter, thirty cents.
 260. Cocktails, liqueurs, cordials, and other compounded spirituous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.
- Wines.* 261. Wines, sparkling, liter, one dollar.
 262. Still wines, vermouthe, and sake, containing fourteen per centum or less of alcohol:
 (a) In receptacles containing each more than two liters, liter, two cents.
 (b) In receptacles containing each two liters or less, liter, seven and one-half cents.
- Provido. Minimum.* *Provided,* That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.
263. Still wines, vermouthe, and sake, containing more than fourteen per centum of alcohol:
 (a) In receptacles containing each more than two liters, liter, fifteen cents.
 (b) In receptacles containing each two liters or less, liter, twenty-five cents.
- Provido. Minimum.* *Provided,* That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and
- Stronger wines.* *Provided further,* That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty.
- Malt beverages and cider.* 264. Malt beverages, and ciders:
 (a) In receptacles containing each more than two liters, hectol, three dollars and forty cents.

(b) In other receptacles, hectol., four dollars and ninety cents.

265. Sweetened, flavored, or aerated waters, natural mineral waters aerated or not, ginger ale, root beer, unfermented fruit juice, and nonalcoholic beverages, not otherwise provided for, hectol., one dollar and fifty cents. Nonalcoholic beverages, etc.
266. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents. Fruit juice.

GROUP 7.—VARIOUS.

Group 7.

267. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem. Milk and cream.
268. Milks and creams, compounded with other substances, milk powders and tablets, any of the foregoing not otherwise provided for, twenty per centum ad valorem.
269. Eggs, not otherwise provided for: Eggs.
- (a) Fresh or preserved, in natural form, gross weight, one hundred kilos., one dollar.
- (b) Egg powders, and other preparations of eggs, not otherwise provided for, twenty-five per centum ad valorem.
270. Cheese of all kinds and imitations thereof, fifteen per centum ad valorem. Cheese.
271. Butter, including weight of immediate containers, kilo., six cents. Butter, etc.
272. Oleomargarine, butterine, ghee, and imitations of butter, including weight of immediate containers, kilo., eight cents.
273. Articles and products edible by mankind, not otherwise provided for: Edible products, other.
- (a) Crude and in natural state, ten per centum ad valorem.
- (b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

Class XIV.
Miscellaneous.

274. Fans, of all kinds, thirty-five per centum ad valorem. Fans.
275. Pens, not otherwise provided for, needles (except surgical needles), common and safety pins, hooks and eyes, button rings and fasteners, crochet hooks, and hairpins, any of the foregoing of common metals (except those covered or coated with gold or silver), twenty-five per centum ad valorem. Pens, pins, etc.
276. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo., one dollar and twenty-five cents. Trinkets, etc.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
277. Amber, jet, tortoise shell, coral, ivory, meerschaum, and mother-of-pearl: Amber, jet, etc.
- (a) Unwrought, or cut for settings or pierced for beads, fifteen per centum ad valorem.
- (b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.
278. Horn, bone, whalebone, celluloid, and imitations of any of the foregoing, or of any of the substances enumerated in paragraph two hundred and seventy-seven, including weight of immediate containers: Horn, celluloid, etc.
- (a) Unwrought, kilo., thirty cents.

- (b) Wrought, not otherwise provided for, kilo., one dollar and twenty-five cents.
- Provido.*
Minimum. *Provided,* That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
- Artificial teeth, etc. 279. Artificial teeth, with plates or not, artificial eyes, artificial limbs and members, and similar articles for the alleviation of the inconveniences resulting from physical defects, ten per centum ad valorem.
- Buttons. 280. Buttons, including weight of immediate containers:
 (a) Of mother-of-pearl, kilo., one dollar and fifty cents.
 (b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo., thirty cents.
 (c) Of other materials (except gold, silver, or platinum, or gold or silver plate), kilo., fifty cents.
- Providos.*
Minimum. *Provided,* That no article classified under clause (a) of this paragraph shall pay a less rate of duty than fifty per centum ad valorem: *And provided further,* That no article classified under clauses (b) or (c) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
- Shells. 281. Shells, not otherwise provided for:
 (a) Not further advanced in condition than polished, ten per centum ad valorem.
 (b) Further advanced, manufactures in which shells, not otherwise provided for, are the component material of chief value, twenty-five per centum ad valorem.
- Sponges. 282. Sponges, natural, including hexactinellida and loofah:
 (a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
 (b) Further advanced, manufactures in which sponge or loofah is the component material of chief value, forty per centum ad valorem.
- Roofing felts, etc. 283. Felt or textiles prepared or coated with tar, pitch, or similar substances, rubberoid, and similar materials, for roofing, sheathing, and structural purposes, gross weight, one hundred kilos., ninety cents.
- Oilcloth. 284. Oilcloth (except of silk), linoleum, corticine:
 (a) In the piece, fifteen per centum ad valorem.
 (b) Made up into articles, twenty-five per centum ad valorem.
- Tool bags, trunks, etc. 285. Tool bags, chests, and cases; trunks, valises, suit cases, traveling bags, "telescopes," hat boxes, and similar receptacles for personal effects, and shawl straps; of whatever material; twenty-five per centum ad valorem.
- Stuffed birds, etc. 286. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.
- Feathers, etc. 287. Feathers for ornaments, stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.
288. Feathers and downs, not otherwise provided for:
 (a) Not further advanced in condition than cleaned, twenty per centum ad valorem.
 (b) Further advanced, and manufactures in which feathers or downs are the component material of chief value, forty per centum ad valorem.
- Artificial flowers, etc. 289. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss, and other parts of artificial fruits and flowers, of whatever material, fifty per centum ad valorem.

290. Caoutchouc and gutta-percha: Caoutchouc and gutta-percha.
- (a) Crude, and rubber, in sheets, sheeting, or packing, even with cloth or wire insertions, and gaskets and washers, ten per centum ad valorem.
- (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
- (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
291. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem. Hose and flexible tubing.
292. Reservoir pens, and parts and points therefor, of whatever material, twenty-five per centum ad valorem. Reservoir pens.
293. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts, and other small vehicles for children's use not otherwise provided for, and diminutive articles for use as toys, not adapted for practical purposes, including weight of immediate containers, kilo., ten cents. Games and toys.
- Provided*, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl shall be classified under this paragraph; and *Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Provisos. Exceptions.
294. Golf sticks, polo mallets, tennis rackets, baseball and cricket bats, balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls), fencing masks and foils, gymnasium apparatus, and croquet sets, and parts of any of the foregoing, twenty-five per centum ad valorem. Golf sticks, baseball bats, balls, etc.
295. Umbrellas and parasols: Umbrellas and parasols.
- (a) Covered with paper, each, eight cents.
- (b) Covered with silk, each, fifty cents.
- (c) Covered with other stuffs, each, twenty cents.
- (d) Umbrella frames complete, uncovered, whether mounted on tubes or sticks or not, forty per centum ad valorem.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
296. Hats, bonnets, and crowns therefor, of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials: Hats, bonnets, and crowns, straw, etc.
- (a) Complete, not trimmed, each, thirteen cents.
- (b) The same, trimmed, each, twenty-two cents.
- (c) Crowns for, each, eleven cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
297. The same, of other materials: Other materials.
- (a) Complete, not trimmed, each, twelve cents.
- (b) The same, trimmed, each, twenty cents.
- (c) Crowns for, each, eleven cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem. Proviso. Minimum.
298. Caps, fezzes, turbans and headgear not otherwise provided for, thirty per centum ad valorem. Caps, fezzes, etc.
299. Cameras and parts thereof, photographic equipment and articles for use in photography not otherwise provided for, including lenses, tripods, photographic plates and films, film packs and Photographic articles.

- Scientific appli-
ances, etc.
300. Kits, plate holders and frames, developing lights, baths, and trays, twenty per centum ad valorem.
300. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, including thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.
- Tobacco and cigars.
301. Tobacco:
- (a) Leaf tobacco of any kind, unstemmed, kilo., four dollars and eight cents.
 - (b) Leaf tobacco of any kind, stemmed, kilo., five dollars and fifty-two cents.
 - (c) Cigars, cigarettes, and cheroots, of all kinds, kilo., nine dollars and ninety-three cents and twenty-five per centum ad valorem, and paper cigars, and cigarettes, including their wrappers, shall be dutiable under this clause.
 - (d) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo., one dollar and twenty-five cents.
- Wastes.
302. Wastes, not otherwise provided for, ten per centum ad valorem.
- Materials, substan-
ces, etc., not specified.
303. Materials, substances, and articles not otherwise provided for—
- (a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.
 - (b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.
 - (c) Manufactured into articles, twenty-five per centum ad valorem.
- Repairs on reim-
ported articles.
Ante, p. 159.
304. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.
- Provido.*
Reimportation free.
- Provided*, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon compliance with the regulations of the insular collector of customs governing such exportations and reimportations, otherwise the terms of section eight shall apply.
- Free list.
- FREE LIST.
- SEC. 9. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:
- Trees, etc.
305. Trees, shoots, plants, moss, live.
- Ores, etc.
306. Ores, and scoriæ resulting from the smelting thereof, filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting, and scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof, bell metal, copper regulus, copper matte, cast or malleable iron in pigs, soft or wrought iron in ingots, and steel in ingots, and tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots, and Muntz metal.
- Ship articles, etc.
307. Articles, including anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other purposes than the construction, equipment, or repair of vessels, and life-preservers and life buoys.

308. Oakum. Oakum.
309. Raw cotton. Cotton.
310. Vegetable fibers, raw or hackled, not otherwise provided for. Vegetable fibers.
311. Bristles, animal hair and wool, not further advanced in condition than washed. Bristles.
312. Paper pulp and paper stock. Paper pulp and stock.
313. Samples of the kind, in such quantity and of such dimensions or construction as to render them unsalable or of no appreciable commercial value, and models not adapted for practical use. Samples, etc.
314. Onions, Irish potatoes, in natural state. Onions and Irish potatoes.
315. Gold, silver, platinum, in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service. Precious metals, etc.
316. Hides and skins, raw, green or dry, but not tanned. Hides and skins.
317. Hops and malt. Hops and malt.
318. Coins and currency of national issue, executed checks, drafts, bills of exchange, and similar commercial documents. Coins, etc.
319. Natural manures. Manures.
320. Cinchona bark, sulphate and bisulphate of quinine, alkaloids and salts of cinchona bark, in whatever form. Cinchona bark, etc.
321. Telegraph cables of the class known as submarine. Telegraph cables.
322. Vaccines and serums. Vaccine.
323. Ice. Ice.
324. Hand paintings in oil, water color, or pastel, pen and ink drawings, for use as works of art and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences, photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased. Works of art, paintings, etc.
325. Lithographs, posters, calendars, and signs, whether framed (when the frame bears sufficient advertising matter to render it of no commercial value), or not, and pamphlets, booklets, and folders, for advertising purposes only, and having no commercial value. Lithographs, etc., advertising.
- Provided*, That store, office, and business signs, used for advertising local business houses, firms, offices, associations, corporations, trades, or professions, shall not be classified under this paragraph. *Provido*. Exceptions.
326. Magazines, reviews, newspapers, and like published periodicals, Bibles and extracts therefrom, hymnals and hymns for religious uses, books and music in raised print used exclusively by the blind, and text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph. Magazines, etc.
- Provido*. Exceptions.
327. Public documents issued by foreign governments, correspondence, manuscripts, and typewritten documents, not prohibited by section three of this Act, and collections of stamps of national issue, used or unused. Public documents, etc.
328. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions. Prizes, etc.
329. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto: *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January first, nineteen hundred and nine, anything in this Act to the contrary notwithstanding: *And provided further*, That any duty paid upon any pipe organ so imported since said date shall be subject to refund. *Provido*. Retroactive. Refund.

Free, subject to certain conditions.

FREE, SUBJECT TO EXPRESS CONDITIONS.

SEC. 10. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

- Silkworm eggs and cocoons. 330. Eggs and cocoons of the silkworm, subject to exclusion if diseased, or for other cause.
- Breeding animals, pedigreed. Certificate required. 331. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal duly authenticated by the proper custodian of such book of record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.
- Carabao, etc. Limitation. 332. Carabao and other bovine work animals, and mules, until such time as the Governor-General shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in Group One of Class Eleven of this Act.
- Ante*, p. 156. Commercial samples. Bond. 333. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs, conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption, as the importer shall elect.
- Regalia, gems, etc., for societies, etc. 334. Regalia, gems, statuary, specimens or casts of sculptures, imported for the bona fide use of and by the 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 of and by the order of any college, academy, school, or seminary of learning, or of any public library, not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include 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, fixtures, or ordinary wearing apparel, nor personal property of individuals.
- Proviso*. Definition. 335. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.
- Works of art, for presentation. 336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall
- Wearing apparel, etc., travelers'. 336. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists in their baggage or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of and necessary and appropriate for the wear or use of such persons according to their profession or position for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall
- Provisos*. Exception.

not be held to apply to merchandise or articles intended for other persons or for barter or sale: *And provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of or the payment of duties upon articles classified under this paragraph within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Bond.

337. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.

Personal effects of travelers.

Bond.

Proviso.
Extension of term.

338. Professional instruments and implements, tools of trade, occupation, or employment, wearing apparel, domestic animals, and personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners, upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture, shall be classified under this paragraph: *And provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands shall be considered as "coming to settle" for the purposes of this paragraph.

Tools of trade, etc., of settlers.

Provisos.
Exception.

Employees of United States, etc.

339. Vehicles, animals, birds, insects, and fish, portable theaters, circus and theatrical equipment, including sceneries, properties, and apparel, devices for projecting pictures and parts and appurtenances therefor, panoramas, wax figures, and similar objects for public entertainment, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Objects for entertainment, etc.

Bond.

340. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries, upon identification as such, satisfactory to the collector of customs.

Personal effects of residents dying abroad.

341. Works of fine art for public museums and galleries, or for art schools, models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology, and ethnology, including skeletons, fossils, and other anatomical

Works of art for museums, etc.

specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes, on proof satisfactory to the collector of customs of their destination.

Foreign consular supplies. Condition. 342. Official consular supplies consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representatives within the jurisdiction of such foreign government.

Pumps for salvage of vessels. Bond. 343. Pumps for the salvage of vessels, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and thirty-seven.

Free upon complying with regulations.

FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 11. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

Wearing apparel, etc., of residents returning from abroad. 344. Wearing apparel, and household effects, including those articles provided for under paragraphs three hundred and thirty-six and three hundred and thirty-seven, belonging to residents of the Philippine Islands returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.

Identity, etc.

Articles for exhibition at expositions, etc. 345. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands, and animals for exhibition or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated, subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs with respect to bonding for exportation thereof or payment of duty thereon.

Scientific books, etc., for societies. 346. Philosophical, historical, economic, and scientific books, and apparatus, utensils, and instruments specially imported for the bona fide use of and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale or hire, subject to such regulations as shall be prescribed by the insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use, and not for barter, sale, or hire.

Books for individuals.

347. Articles of the growth, produce, or manufacture of the Philippine Islands, paintings which are works of art, and books exported to foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed, and articles returned from foreign expositions, subject to identification under such rules and regulations as the insular collector of customs shall prescribe.

Philippine articles returned from abroad. Conditions.

348. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof satisfactory to the collector of customs that adequate facilities for such repairs are not afforded in the Philippine Islands.

Repairs made abroad to documented vessels. Conditions.

349. Articles and materials actually used in the construction, equipment, or repair within the Philippine Islands of vessels, their machinery, tackle, or apparel, subject to such restrictions, conditions, and regulations as the insular collector of customs shall prescribe.

Materials for building vessels, etc.

350. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs, subject to such rules and regulations as the insular collector of customs shall prescribe.

Articles for repairs. Bond.

351. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided.

Coverings of merchandise.

SEC. 12. That all articles, except rice, the growth, product, or manufacture of the United States and its possessions to which the customs tariff in force in the United States is applied and upon which no drawback of customs duties has been allowed therein, going into the Philippine Islands shall hereafter be admitted therein free of customs duty when the same are shipped directly from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipment in bond through foreign territory contiguous to the United States. Said articles shall be as originally packed without having been opened or in any manner changed in condition: *Provided, however*, That if such articles shall 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 its possessions as hereinbefore provided, and that its condition has not been changed except for such damage as may have been sustained.

United States products, except rice. Direct shipments admitted free, if not receiving drawback. *Ante*, p. 84.

Provisos. Shipments in bond.

Unopened, etc., packages.

Allowance for casualty.

EXPORT DUTIES.

Export duties.

SEC. 13. That upon the exportation to any foreign country from the Philippine Islands, or the shipment thereof to the United States or any of its possessions, of the following articles, there shall be levied, collected and paid thereon the following export duties: *Provided*,

Provisos.

Direct exports of Philippine articles to United States excepted.

Abaca.

however, That all articles the growth and product of the Philippine Islands coming directly from said islands to the United States or any of its possessions for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands:

352. Abaca (hemp), gross weight, one hundred kilos., seventy-five cents.

Sugar.

353. Sugar, gross weight, one hundred kilos., five cents.

Copra.

354. Copra, gross weight, one hundred kilos., ten cents.

Tobacco.

355. Tobacco, gross weight:

(a) Manufactured or unmanufactured, except as otherwise provided, one hundred kilos., one dollar and thirty cents.

(b) Stems, clippings, and other wastes of tobacco, one hundred kilos., fifty cents.

Wharfage.

WHARFAGE.

Levied on shipments. Products excepted.

SEC. 14. That there shall be levied and collected upon all articles, goods, wares, or merchandise, except coal, timber and cement, the product of the Philippine Islands, exported through ports of entry of the Philippine Islands, or shipped therefrom to the United States or any of its possessions, a duty of one dollar per gross ton of one thousand kilos., as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel: *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

Proviso. Articles for official use.

Consignee deemed owner of imports.

SEC. 15. That all articles, goods, wares, or merchandise imported into the Philippine Islands shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

Invoices.

INVOICES.

Contents.

SEC. 16. That all invoices of imported articles, goods, wares, or merchandise shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights, and quantities, in the tariff terms of this Act, and shall be made in quadruplicate and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

Number, etc.

Production required at time of entry.

SEC. 17. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory to, the collector of customs, for the production

Exception, bond for production.

of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information, or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof; and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other Act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee, or agent.

Statement in form of invoice accepted temporarily.

Verification.

Evidence required.

Unavoidable cause to be shown.

Production before American consul.

Proviso.
Duty-free articles.

Imports from United States.

Declaration by purchaser, etc.

If purchased.

Obtained otherwise.

SEC. 18. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this Act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed: *And provided further*, That when the importation is from the United States of America or any territory or place under the jurisdiction and control of the Government thereof production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have indorsed thereon when produced as above prescribed a declaration signed by the purchaser, manufacturer, seller, owner, or agent setting forth that the invoice is in all respects correct and true and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from which exported; that such actual market value is the price at which the merchandise

described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent before the officer to whom produced.

Statement of currency paid.

Oath required.

Report of frauds, etc.

SEC. 19. That consuls, vice-consuls, commercial agents, collectors of customs, deputy collectors of customs, and commissioners of the United States of America having any knowledge or information of any case or practice by which any person obtaining verification of any invoice defrauds or may defraud the revenue of the Philippine Islands shall report the facts to the insular collector of customs.

Inspection of United States Government vessels.

SEC. 20. That United States Government vessels, whether transports of the army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by customs officers of the Philippine government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by customs officers of the United States Government when such vessels enter ports of the United States from foreign countries, for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

Drawbacks.

DRAWBACKS.

Fuel used on vessels, to have duty refunded.

SEC. 21. That on all fuel imported into the Philippine Islands which is afterwards used for the propulsion of vessels engaged in trade with foreign countries, or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

Regulations.

Allowed on articles of imported materials, or similar domestic.

SEC. 22. That upon the exportation of articles manufactured or produced in the Philippine Islands, including the packing, covering, putting up, marking, or labeling thereof, either in whole or in part of imported materials, or from similar domestic materials of equal quantity and productive manufacturing quality and value, such question to be determined by the insular collector of customs, there shall be allowed a drawback equal in amount to the duties paid on the imported materials so used, or where similar domestic materials are used, to the duties paid on the equivalent imported similar materials, less one per centum thereof: *Provided*, That the exportation shall be made within three years after the importation of the foreign material used or constituting the basis for drawback: *And provided further*, That when the articles exported or coverings thereof are in part of materials grown or produced in the Philippine Islands not subject to drawback under this Act, the imported materials, or the similar domestic materials of equal quantity and productive manufacturing quality and value entitled to drawback, shall so appear in the completed articles or packages that the quantity or measure thereof may

Provisos.
Time limit.

Materials not entitled.

be ascertained: *And provided further*, That the imported materials, or domestic materials entitled to drawback under this Act, for which drawback is claimed, shall be identified; that the quantity of such materials used and the amount of duty paid thereon or if domestic materials, paid upon its equivalent, shall be ascertained; and that the fact of their exportation shall be established; and the refund if made shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person such manufacturer, producer, exporter or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America or to any Territory or place under the jurisdiction and the control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty:

Identification, etc.

Payment.

Not allowed on articles to United States, admitted free.

SEC. 23. That containers, such as casks, large metal, glass, or other receptacles which are, in the opinion of the collector of customs, of such a character as to be readily identifiable may be delivered to the importer thereof upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

Return of containers.
Bond, etc.

SEC. 24. That in addition to the taxes imposed by this Act there shall be levied and collected on goods, wares, or merchandise when imported into the Philippine Islands from countries other than the United States the internal revenue tax imposed by the Philippine government on like articles manufactured and consumed in the Philippine Islands or shipped thereto, for consumption therein, from the United States.

Internal-revenue tax on all imports except from United States.

SEC. 25. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this Act.

Enforcement.

SEC. 26. That original jurisdiction in all cases arising in the Philippine Islands is hereby conferred upon the courts of first instance of the Philippine Islands and appellate jurisdiction upon the supreme court of the Philippine Islands in matters arising under the Act of Congress approved February twentieth, nineteen hundred and five, entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the other States or with Indian tribes and to protect the same," identical with the jurisdiction conferred upon courts of the United States by section seventeen of said Act.

Trade-marks.
Jurisdiction of Philippine courts.
Vol. 33, p. 728.

SEC. 27. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this Act, are hereby repealed, but the repeal of such decrees, laws, regulations, or orders, or parts thereof, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal takes effect; but all rights and liabilities under said decrees, laws, regulations, or orders shall continue and may be enforced in the same manner as if said repeal had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the time when this Act shall take effect under any decree, law, regulation, or order embraced in, modified, changed, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been

Inconsistent laws, etc., repealed.
Vol. 33, p. 928; Vol. 34, p. 24.

Rights and liabilities continued.

Prior offenses, etc.

Limitations not affected.

Pending suits, etc.

In effect in 60 days.

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

SEC. 28. That this Act shall take effect sixty days after its passage.

Approved

Eight minutes after Five o'clock P. M. Aug. 5th, 1909.

August 5, 1909.
[H. R. 11572.]

[Public, No. 8.]

CHAP. 9.—An Act To authorize the construction, maintenance, and operation of various bridges across and over certain navigable waters, and for other purposes.

Bridges.
Grand Calumet River, Ind.
Chicago, Indiana and Southern Railroad Company may bridge, at East Chicago.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Chicago, Indiana and Southern Railroad Company, a corporation of the State of Indiana, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Grand Calumet River, at a point suitable to the interests of navigation, in the city of East Chicago, Lake County, Indiana.

Lumber River, N. C.
Beaufort County Lumber Company may bridge, at Alma.

The Beaufort County Lumber Company, a corporation of the State of North Carolina, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Lumber River, at a point suitable to the interests of navigation, between the town of Lumberton and the town of Alma, in Robeson County, North Carolina.

Black River, Ark.
Saint Louis and San Francisco Railroad Company may bridge, at Pocahontas.

The Saint Louis and San Francisco Railroad Company, a corporation, operating a line of railroad in the State of Arkansas, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Black River, at a point suitable to the interests of navigation, at or near Pocahontas, Randolph County, Arkansas.

Missouri River.
Time extended for bridging, by Kansas City, Saint Joseph and Excelsior Springs Railroad Company at Kansas City, Mo.
Vol. 34, p. 196, amended.

The Act of Congress entitled "An Act to authorize the construction of a bridge across the Missouri River, and to establish it as a post-road," approved May sixteenth, nineteen hundred and six, granting the Kansas City, Saint Joseph and Excelsior Springs Railway Company authority to construct a bridge at Kansas City, Missouri, is hereby revived and reenacted and so amended as to extend the time for commencing and completing the structure therein authorized one and three years, respectively, from May sixteenth, nineteen hundred and nine.

Ouachita River, Ark.
Ouachita County may bridge, at Camden.
Post, p. 1013.

The county of Ouachita, in the State of Arkansas, is hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Ouachita River, at a point suitable to the interests of navigation, at or near Camden, in said county and State.

Little Calumet River, Ill.
Indiana Harbor Belt Railroad Company may bridge.
Location.

The Indiana Harbor Belt Railroad Company, a corporation of the State of Illinois, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Little Calumet River, at a point suitable to the interests of navigation, in Thornton Township, in the county of Cook and State of Illinois.

Noxubee River, Ala.
Alabama, Tennessee and Northern Railroad Company may bridge.
Location.

The Alabama, Tennessee and Northern Railroad Company, a corporation of the State of Alabama, its successors and assigns, are hereby authorized to construct, maintain, and operate a bridge and approaches thereto across the Noxubee River, at a point suitable to the interests of navigation, between the present highway bridge at Gainesville,