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GPO

FOREIGN HOSPITALS AT PANAMA.

Panama.

Annual contributions toward the support of foreign hospitals at Panama, five hundred dollars, to be paid by the Secretary of State upon the assurance that suffering seamen and citizens of the United States will be admitted to the privileges of said hospitals.

REWRITING CONSULAR REGULATIONS.

Rewriting consular regulations.

Expenses of rewriting the consular regulations, under the supervision of the Secretary of State, three thousand dollars.

FOREIGN CEMETERY AT TANGIER.

Cemetery, Tangier.

Contribution toward the expense of a wall, gates, keeper's house, and so forth, in the foreign cemetery at Tangier, four hundred dollars.

SEAMEN'S INSTITUTE AT KOBÉ.

Seamen's Institute, Kobé.

Contribution toward the support of the Seamen's Institute of Kobé, to be paid by the Secretary of State upon the assurance that relief will be afforded by the said institute to indigent American seamen, twenty-five dollars.

CONTINGENT EXPENSES, UNITED STATES CONSULATES.

Contingent expenses, consulates.

Expenses of providing all such stationery, blanks, record and other books, seals, presses, flags, signs, rent, postage, furniture, statistics, newspapers, freight (foreign and domestic), telegrams, advertising, messenger service, traveling expenses of consular officers and consular clerks, compensation of Chinese writers, loss by exchange, and such other miscellaneous expenses as the President may think necessary for the several consulates, consular agencies, and commercial agencies in the transaction of their business, two hundred and eighty thousand dollars.

Approved, March 3, 1905.

March 3, 1905.
[H. R. 18965.]
[Public, No. 141.]

CHAP. 1408.—An Act To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

Philippine tariff revision law of 1905.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of General Orders, Numbered Forty-nine, office of the United States military governor in the Philippine Islands, dated October twenty-third, eighteen hundred and ninety-nine, relating to customs duties on imports and exports of the Philippine Islands, and tonnage duties and wharf charges therein, and the several orders supplemental thereto and amendatory thereof, are hereby amended to read as follows:

Collection of duties.

SEC. 2. That duties shall be collected on all articles, goods, and merchandise imported into the Philippine Islands at the rates hereinafter provided, except when expressly exempted from duty by this Act.

Goods in transit.

SEC. 3. That merchandise in transit at the time the present revision goes into effect may be entered under the provisions of law existing at the time of shipment: *Provided, however*, That this privilege shall not be extended beyond the period of sixty days after the date of the enforcement of the present tariff of duties and taxes.

Proviso.
Time limit.

Rates.

SEC. 4. That duties shall be collected at the rates hereinafter provided on such articles, goods, and merchandise exported from the Philippine Islands as are hereinafter specifically prescribed in this Act.

SEC. 5. That the following rules and regulations shall be observed in the construction and enforcement of the various provisions of this Act:

GENERAL RULES.

General rules.

CUSTOMS TREATMENT OF TEXTILES.

Textiles.

Thread count.

RULE 1. NUMBER OF THREADS AND ITS ASCERTAINMENT.—By the number of threads in a textile shall, unless otherwise stipulated, be meant the totality of all the threads comprised in the warp and weft in a square of six millimeters. The warp of textiles is to be considered as the totality of the threads which lie longitudinally, whether they form the foundation of the same or whether they have been added in order to form patterns or give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the textile and combine the same conditions of helping to form patterns or to add to the body of the stuff, even though such threads be cut or show a want of continuity. In order to determine for customs treatment of textiles the number of threads and the proportion in which the threads * * * subject to the highest duty are found in the textile, the instrument known as the "thread counter" shall be employed.

Should there be a doubt as to the ascertainment of the number of threads in a textile, owing to the textile being more closely woven in some parts than in others, the most closely woven part and the most loosely woven part shall be taken, and the average number of threads resulting from the two shall serve as a basis for levying duty.

When the nature of the tissue permits it, the thread shall always be counted on the obverse side of the stuff.

In all woolly or melton-like textiles, and generally in all textiles in which the threads have become indistinct by carding or fulling, the threads shall be counted on the reverse side of the stuff by rasping or burning the hair when necessary.

In exceptional cases, where after these operations the ascertainment of the number of threads remains doubtful, a sufficient part of the textiles shall be unraveled.

Ready-made articles.

Should this likewise be impossible, as, for instance, in case of ready-made articles, the textile shall be subject to the highest duty of the group to which it belongs, and should the textile be mixed, it shall be dutiable according to the class in which the most highly taxed material entering into the mixture is comprised.

CUSTOM TREATMENT OF MIXED TEXTILES.

Mixed textiles.

Two materials.

RULE 2. ADMIXTURES OF TWO MATERIALS.—Textiles of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton textiles containing threads of hemp, jute, linen, ramie, or other vegetable fiber shall be dutiable according to the corresponding numbers of group three, class four, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or other vegetable fibers, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, or other vegetable fiber exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class five.

(b) Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the

number of threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

(c) Cotton textiles containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group three, Class IV, with the surtaxes established in each case [Class IV, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII [Class IV, group three, Rule A].

(d) Textiles of hemp, jute, linen, ramie, or other vegetable fibers, containing threads of wool, flock wool, hair, or their wastes shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, Class VI, as textiles mixed with wool. [Class V, group two, Rule A.]

(e) Textiles of hemp, jute, linen, ramie, or other vegetable fibers containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group two, Class V, with the surtaxes established in each case [Class V, group two, Rule A]: *Provided*, That the number of these threads of silk or floss silk counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class V, group two, Rule A.]

(f) Textiles of wool, flock wool, or hair, containing threads of silk, or floss silk, shall be dutiable according to the corresponding numbers of group three, Class VI, with the surtaxes established in each case [Class VI, group three, Rule A]: *Provided*, That the number of silk or floss-silk threads does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII. [Class VI, group three, Rule A.]

More than two materials.

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

(a) Textiles containing an admixture of wool and cotton, or of wool and other vegetable fibers and, at the same time, threads of silk or of floss silk, shall be subject to the corresponding duties of Class VI, as mixed woolen textiles, whatever be the proportion of the threads of vegetable fibers, and shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(b) Textiles containing an admixture of cotton and other vegetable fibers, and at the same time threads of silk or floss silk, shall be sub-

ject to the corresponding duties of Class V and assimilated to textiles of jute, hemp, and so forth, whatever be the proportion of the cotton threads; they shall, in addition, be liable to the surtax leviable on the silk or floss-silk threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, shall be subject to the corresponding duties of Class V, and shall, in addition, be liable to the surtax leviable on woolen threads: *Provided*, That the number of these threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of woolen threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as woolen textiles.

Silks.

RULE 4. SILK TEXTILES.—All textiles containing silk or floss-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 considered as textiles of silk.

EXCEPTIONS.—For knitted stuffs, tulles, laces, blondes ribbons, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, composed of an admixture, exception to the preceding rules shall be made in the following cases:

Knit, etc., goods.

RULE 5. KNITTED AND NETTED STUFFS.—All kinds of knitted stuffs and tulles, laces, and blondes, when mixed, shall be dutiable according to the corresponding numbers of the class comprising threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Plushes, velvets, velveteens, and all pile fabrics provided for under paragraphs one hundred and twenty-four and one hundred and fifty-one, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the material most highly taxed, whatever be the proportion of such threads in the textile.

Knitted stuffs, laces, blondes, tulles, and the pile fabrics mentioned in the preceding paragraph, comprised in Class VII, shall be considered as textiles mixed with silk when they contain threads of cotton or other vegetable fibers, or of wool or of flock wool, whatever be the proportion of such threads in the mixture.

Ribbons.

RULE 6. RIBBONS.—Ribbons and galloons mixed with cotton and other vegetable fibers or with vegetable fibers and wool, containing no silk, shall be subject to the corresponding duties of the class comprising the threads most highly taxed.

Ribbons or galloons containing silk, in whatever proportion, shall be dutiable as textiles according to the corresponding numbers of Class VII.

Trimmings.

RULE 7. TRIMMINGS.—Trimmings shall be dutiable on the total weight, as if exclusively composed of the apparent or visible textile material.

Trimmings composed on their apparent or visible part of various textile materials shall be subject to the corresponding duties of the class comprising the material most highly taxed. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII.

Trimmings are distinguished from ribbons and galloons by the latter being real textiles, with warp and weft, while trimmings are plaited.

SURTAXES.

Surtaxes.

RULE 8. ESTABLISHMENT OF SURTAXES.—The surtaxes applicable, owing to broché, embroidery, metal threads, or making up, shall always be computed on the duties leviable on the textile by taking into account, if necessary, the increase of such duties in case of admixture.

For the collection of the total duty, the surtaxes applicable for either of the above-mentioned reasons shall, when necessary, be added together.

Brochés.

RULE 9. BROCHÉS.—Textiles, brochés or woven like brocades, with silk or floss silk, shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (a), and Class V, group two, Rule B, letter (a).]

Brochés or brocaded textiles are all textiles with flowers or other ornaments applied by means of a shuttle in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

Embroidery.

RULE 10. EMBROIDERY.—Textiles embroidered by hand or machine after weaving or with application of trimmings shall be liable to the duties leviable thereon plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (b); Class V, group two, Rule B, letter (b).]

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

Metallic threads.

RULE 11. METALLIC THREADS.—Textiles and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (c); Class V, group two, Rule B, letter (c).]

Textiles exclusively composed of metallic threads shall be dutiable according to Class VII.

Made-up articles.

RULE 12. MADE-UP ARTICLES.—Textiles manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case. [Class IV, group three, Rule B, letter (d); Class V, group two, Rule B, letter (d).]

Ready-made clothing, wearing apparel of all kinds and of any style, and, generally, all articles made up by the seamstress or tailor, shall, for their total weight, be liable to duties leviable on the principal component textile on their most visible exterior part.

For the application of the corresponding surtaxes, clothing and articles, half finished, cut or basted, shall be considered as made-up articles and clothing.

RULES APPLICABLE TO GOODS NOT SPECIALLY MENTIONED AND TO ARTICLES COMPOSED OF SEVERAL MATERIALS.

Classification of articles not specifically mentioned.

RULE 13. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble (see rule fifteen), and shall in the first instance be so classified by the collector of the port of entry into which the articles are brought.

When an article presented for appraisal is not mentioned in a number of the tariff or in the repertory, and when doubts arise as to its assimilation to articles specified in the tariff, the interested party or the importer may request the collector at the port of entry to indicate the number according to which such article is dutiable.

In such case the appraisal shall be made according to the number so indicated.

Articles of two or more materials.

RULE 14. Articles which, by reason of their nature or their application, are composed of two or more materials or of different parts, as.

for instance, the handle of an implement and the implement itself; the glass and frame of a mirror, shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

Similar articles.

RULE 15. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

REGULATIONS TO BE APPLIED TO LEVYING DUTY ON PACKING, PACKAGES, AND RECEPTACLES.

Packing, packages, and receptacles.

RULE 16. Common packing, packages, receptacles, and coverings of imported merchandise in use and imported with such merchandise, shall be dutiable under their corresponding paragraphs of the tariff except in cases of goods dutiable by gross weight or ad valorem.

RULE 17. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon the gross weight, the dutiable weight of such merchandise shall include the weight of all covers, receptacles, wrappers, packages, and packing of every description, whether exterior, interior, or immediate, without any allowance for tare.

RULE 18. In all cases in which dutiable merchandise shall by its tariff number be dutiable upon net weight, the dutiable weight of such merchandise shall not include the weight of any common exterior cover, receptacle, package, wrappers, or packing, but shall include all interior or immediate receptacles.

RULE 19. When in a single receptacle are imported goods dutiable by net weight, together with others dutiable by gross weight, the former shall be assessed by their net weight, in accordance with the preceding rule numbered eighteen, and the latter shall be assessed together with the weight of the entire exterior receptacle; or, in case there should be more than one class of goods dutiable by gross weight, they shall be assessed together with the weight of the entire exterior receptacle proportionately divided between them in accordance with their respective net weights.

In the case of goods dutiable by net weight packed together with goods dutiable by unities, the former shall be assessed as above prescribed, and the latter shall pay by unities; the exterior receptacle will then be dutiable by its corresponding paragraph. For the purposes of this rule, goods dutiable ad valorem and goods free of duty shall be considered and appraised as by net weight.

Net weight.

RULE 20. Where merchandise, dutiable upon its net weight, where not otherwise specially provided for, is customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the collector of the islands from time to time to ascertain by tests the actual weight or quantity of such merchandise and

the actual weight of the packages, packing, or receptacles thereof, respectively, in which such merchandise is customarily imported, and, upon such ascertainment, to prescribe regulations for estimating the dutiable weight or quantity of such merchandise, and thereafter such merchandise imported in such customary packing, packages, and receptacles shall be entered and the duties thereon levied and collected upon the basis of such estimated dutiable weight or quantity.

PROHIBITED IMPORTATIONS.

Prohibited importations.

SEC. 6. That the importation of the following articles is prohibited:

(1) Dynamite, gunpowder, and similar explosives, and firearms of all descriptions and detached parts therefor, unless the importer shall produce a special authorization for landing issued to him by the civil governor.

(2) Books, pamphlets, or other printed matter, paintings, or illustrations, figures, or other objects of an obscene or indecent character.

(3) Roulette wheels, gambling layouts, dealing boxes, and all other machines, apparatus, or mechanical devices used in gambling, or used in the distribution of money, cigars, or other articles, when such distribution is dependent upon lot or chance.

Abbreviations.

SEC. 7. That the following abbreviations shall be employed in the tariff:

G. W. equals gross weight.
N. W. equals net weight.
Hectog equals hectogram.
Kilo equals kilogram.
Kilos equals kilograms.
Hectol equals hectoliter.

Money in which duty is to be paid.

SEC. 8. That duty shall be paid in the money of the United States, or its equivalent in Philippine currency.

Metric system.
R. S., secs. 3569, 3570, p. 704.

SEC. 9. That the metrical 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.

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 ten-thousandths quarts, wine measure.

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

Importations from United States dutiable.

SEC. 10. That importations from the United States are dutiable under the provisions of this Act, but no customs duties shall be imposed on articles, goods, or merchandise transported only from one place or port to another place or port in the Philippine Islands.

Rates on imports.

SEC. 11. That the rates of duties to be collected on articles, goods, and merchandise imported into the Philippine Islands shall be as follows:

Class I. Stones, earths, ores, glass, etc.

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

Group 1.

GROUP 1.—STONES AND EARTHS EMPLOYED IN BUILDING, ARTS, AND MANUFACTURES.

Stones and earths employed in arts, etc.

1. Marble, onyx, jasper, alabaster, and similar fine stones:

(a) In the rough, or in dressed pieces squared or prepared for shaping, G. W., one hundred kilos, fifty cents;

(b) Slabs, plates, or steps of any dimension, polished or not, G. W., one hundred kilos, two dollars;

Marble affixed to or packed with and belonging to furniture shall be liable to the same duty as the furniture.

(c) Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration, G. W., one hundred kilos, ten dollars;

(d) Wrought or chiseled into all other articles, polished or not, G. W., one hundred kilos, six dollars.

2. Stones, other, natural or artificial:

(a) In the rough, unwrought, in rough blocks or cubes, G. W., one hundred kilos, four cents;

(b) Crushed stone for pavements and foundations, G. W., one hundred kilos, ten cents;

(c) Slabs, plates or steps, G. W., one hundred kilos, fifty cents;

(d) Millstones and grindstones, G. W., one hundred kilos, twenty-five cents;

(e) Wrought into all other articles, N. W., one hundred kilos, one dollar.

3. Earths employed in manufactures and arts:

(a) Lime, gypsum, chalk, or cement, G. W., one hundred kilos, four cents;

(b) Other, G. W., one hundred kilos, twenty cents.

4. Gypsum manufactured into articles:

(a) Statuettes, stucco work, and similar articles for house decoration, N. W., one hundred kilos, three dollars;

(b) Other articles, N. W., one hundred kilos, seventy-five cents:

Provided, That none of the articles classified under letter (a) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

5. Chalk manufactured into articles: Billiard chalk, red chalk, including French and tailors' chalk, N. W., kilo, three cents.

GROUP 2.—COAL. Group 2.

6. Coal and coke, G. W., one thousand kilos, twenty-five cents. Coal and coke.

GROUP 3.—SCHISTS, BITUMENS AND THEIR DERIVATIVES. Group 3.

Bitumens and derivatives.

In case of doubt as to the clearance of crude petroleum, the following rules shall be observed:

1. A sample of two hundred cubic centimeters shall be taken from each fifty cases or less comprised in the declaration and belonging to the same kind of goods. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing.

2. These samples shall be thoroughly mixed in a large receptacle, and when the discharge of the shipment is terminated, two liters are taken therefrom and put into separate bottles, which are sealed and furnished with labels signed by the customs employees and the interested party. These bottles shall be forwarded to the customs chemical expert in order to be assayed.

3. Immediately after this operation the goods shall be cleared and the corresponding duty applied, but the interested party shall always be bound by the results of the analysis, and the clearance shall not be deemed definite until that result be known.

4. The samples must be assayed within one month, and the interested party has the right to be present when the samples are opened and analyzed, provided that he has made a written request to this effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the collector of the islands from the report of the experts.

5. Should the interested party in his appeal request that a new analysis be made, this operation shall be effected at his expense if the report of the experts be sustained. In contrary case the expense shall be borne by the government.

6. The following shall be considered:

(a) As crude oil derived from the distillation of slates or schists, those obtained from first distillation having a specific gravity of from nine hundred to nine hundred and twenty, at a temperature of twenty-one and one-ninth Centigrade, or measured on a Baumé scale for fluids lighter than water, which give a reading from about twenty-seven (corresponding to a specific gravity of about nine hundred) to twenty-two (corresponding to a specific gravity of about nine hundred and twenty-four).

(b) As crude and natural petroleum, that imported in the state in which found when extracted from the well, and which had undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of three hundred degrees Centigrade, this petroleum must leave a residuum exceeding twenty per centum of its primitive weight.

7. Tar and mineral pitch, bitumens, schists, unrefined creosote, asphalt, and also asphalt paving blocks, G. W., one hundred kilos, ten cents;

The customs authorities must take care that under the denomination of tar, or mixtures containing tar, no oils derived from schists are imported. Tar must not contain in appreciable proportions volatile products or oils which might be extracted by means of distillation at three hundred degrees Centigrade. Though imported under the name of asphalts, or bitumens, impure paraffin, or other products must be included in number one hundred and two of Class III.

8. Crude oils derived from schists, including crude petroleum and axle grease for cars and carts, G. W., one hundred kilos, ten cents;

Crude mineral oils mixed with crude animal oils, as well as crude mineral oils mixed with crude vegetable oils when these oils are exclusively destined to lubricating machinery, are likewise dutiable according to this number.

9. Petroleum and other mineral oils, rectified or refined, intended for illumination or lubrjcation, N. W., one hundred kilos, one dollar and twenty-five cents.

10. Benzine, and mineral oils not specially mentioned, including vaseline, G. W., one hundred kilos, one dollar and twenty-five cents.

(a) Gasoline, G. W., one hundred kilos, sixty-five cents.

All mineral oils not having the properties described in paragraph (a) of rule six of the rules for this group shall be considered as refined.

Group 4.

GROUP 4.—ORES.

Ores, other than copper, gold, and silver.

11. Ores other than copper, gold, and silver, G. W., one thousand kilos, twenty-five cents.

Group 5.

GROUP 5.—CRYSTAL AND GLASS.

Crystal and glass.

12. Common or ordinary hollow glassware, G. W., one hundred kilos, eighty cents.

(a) Siphons for aerated waters, G. W., one hundred kilos, two dollars and eighty cents.

13. Crystal, and glass imitating crystal:
    (a) Articles cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, twelve dollars;
    (b) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, five dollars and sixty cents;
    (c) Lamp chimneys of all kinds, per one hundred chimneys, twenty-five cents.

    NOTE.—Decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service and lighting, white or colored, and statuettes, flower stands, vases, urns, and similar articles for toilet purposes or house decoration are included in this paragraph.
14. Plate glass or plate crystal:
    (a) Slabs for paving or roofing, G. W., one hundred kilos, one dollar and sixty-five cents;
    (b) For windows or in other articles, provided that they are neither polished, beveled, engraved, nor annealed, G. W., one hundred kilos, two dollars and twenty cents;
    (c) Window glass set in lead; frosted pane glass, plain or in design; and plate glass polished, beveled or not, G. W., one hundred kilos, four dollars and fifty cents;
    (d) Articles engraved or enameled, G. W., one hundred kilos, ten dollars.
15. Mirrors and looking glasses of glass and crystal:
    (a) Common mirrors not exceeding two millimeters in thickness, G. W., kilo, four cents;
    (b) Other mirrors, not beveled, G. W., kilo, seven cents;
    (c) Beveled mirrors, G. W., kilo, twelve cents.
16. Other articles and manufactures of glass:
    (a) All kinds of spectacles, eye-glasses, and goggles, and glasses for same, per dozen, twenty-five cents;
    (b) Other articles, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, four dollars;
    (c) The same, either cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, eight dollars.

    NOTE.—Washbowls, wash basins, soap dishes, toothbrush holders, and washstand pitchers are included in this number.

    Provided, That none of the articles classified under paragraphs thirteen and sixteen shall pay a less rate of duty than thirty per centum ad valorem, and none of the articles classified under paragraphs twelve, fourteen, and fifteen shall pay a less rate of duty than twenty per centum ad valorem.

Proviso. Minimum.

GROUP 6.—POTTERY, EARTHENWARE, AND PORCELAIN.

Group 6.

Pottery, earthenware, and porcelain.

17. Common clay:
    (a) In common bricks, fire bricks, and squares, unglazed, for building and industrial purposes, G. W., one thousand kilos, thirty cents;
    (b) Pressed, vitrified, or glazed bricks or squares, G. W., one thousand kilos, sixty cents;
    (c) In tubes or pipes, not varnished, vitrified or glazed, for building or drainage purposes, G. W., one hundred kilos, ten cents;
    (d) In tubes or pipes, varnished, glazed, or vitrified, for industrial or drainage purposes, G. W., one hundred kilos, twenty cents.

18. Ceramic tiles:
    (a) Varnished, vitrified, or not, plain and undecorated, G. W., one hundred kilos, thirty-two cents;
    (b) The same, glazed, ornamented, or decorated, G. W., one hundred kilos, one dollar and twenty cents.
19. Earthen and stone ware:
    (a) Household or kitchen utensils, except dishes or tableware, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, sixty-four cents;
    (b) Dishes, tableware, or other articles not specially provided for, not gilt, painted, or ornamented in relief, G. W., one hundred kilos, one dollar and sixty cents;
    (c) Flowerpots of common earthenware and common bottles of the same, G. W., one hundred kilos, eighty cents;
    (d) Articles not specially provided for, gilt, painted, or ornamented in relief, G. W., one hundred kilos, four dollars and forty cents.
20. Faïence, not specially provided for:
    (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, two dollars and eighty cents;
    (b) Gilt, painted, or with ornaments in relief, G. W., one hundred kilos, five dollars:

Provisos. Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

21. Porcelain, in dishes or hollow ware and all other articles not specially provided for:
    (a) Neither painted, gilt, nor ornamented in relief, G. W., one hundred kilos, four dollars;
    (b) Painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, six dollars;
    (c) Ordinary clear white, transparent or not, which on fracture appears to be of a bluish gray tint, evidencing that it was manufactured from an inferior raw material only, not painted, gilt, ornamented in relief, or with letters in relief, G. W., one hundred kilos, one dollar and sixty cents:

Minimum.

Provided, That none of the articles classified under letters (a) and (b) of this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

22. Porcelain, plain, in door knobs and similar articles, not decorated, not specially provided for, G. W., one hundred kilos, four dollars;
    (a) The same wares, gilt, painted, or with ornaments in relief, G. W., one hundred kilos, eight dollars.
23. Statuettes, flower stands, vases, high and bas reliefs, articles for toilet purposes and house decoration, all of said articles of clay, faïence, stoneware, porcelain or bisque; bowls for opium pipes and cloisonné vases, N. W., kilo, twenty-five cents:

Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

Group 7.

GROUP 7.—PRECIOUS STONES, PEARLS AND IMITATIONS OF THE SAME, UNSET.

Precious stones, pearls, etc.

24. Precious stones and doublets, unset: Ad valorem, fifteen per cent.
25. Pearls, unset, fifteen per centum ad valorem.
26. Imitations of precious stones and of pearls, unset, fifteen per centum ad valorem.

CLASS II.—METALS AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT. Class II. Metals.

GROUP 1.—GOLD, SILVER, AND PLATINUM, AND ALLOYS OF THESE METALS, AND GOLD AND SILVER PLATE. Group 1.

Gold, silver, platinum, etc.

27. Gold and platinum or alloys thereof:
    (a) In jewelry, plate, and goldsmiths' wares, not otherwise provided for, N. W., hectog, twelve dollars and fifty cents;
    (b) Same set with pearls or precious stones, not otherwise provided for, N. W., hectog, twenty-five dollars;
    (c) Same set with doublets, imitation precious stones, or imitation pearls, N. W., hectog, seventeen dollars and fifty cents;
    (d) Same manufactured into articles other than jewelry or plate, except as otherwise specially provided, N. W., hectog, three dollars.
28. Silver:
    (a) In jewelry, plate, and toilet articles, not set with pearls or precious stones, or imitation pearls or imitation precious stones, N. W., hectog, one dollar;
    (b) In jewelry, plate, toilet articles, and all manufactures of silver, set with pearls or precious stones, N. W., hectog, fifteen dollars and fifty cents;
    (c) In jewelry, plate, toilet articles, and all manufactures of silver, set with imitation pearls or imitation precious stones, N. W., hectog, eight dollars;
    (d) Other articles and manufactures of silver, not specially provided for, including toilet articles and plate composed in part of glass, porcelain, clay, steel, or common metal, of which the material of chief value is silver; also silver manufactured for dentists when not in sheets; solder and silver foil, N. W., hectog, forty cents.
29. Gold and silver plated wares:
    (a) Gold and silver plated jewelry, N. W., kilo, two dollars and forty cents;
    (b) Gold and silver plated wares other than jewelry, N. W., kilo, two dollars:

Provisos. Minimum.

Provided, That none of the articles classified under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay a less rate of duty than twenty-five per centum ad valorem: *And provided further*, That all articles classified for duty under paragraphs twenty-seven, twenty-eight, and twenty-nine shall pay the prescribed rates on the net weight of the articles themselves, and that the immediate packing in which they are contained shall be assessed for duty under the paragraph covering the article of which it is manufactured.

Net weight and packing.

GROUP 2.—CAST IRON. Group 2.

Cast iron.

Articles of malleable cast iron are dutiable as manufactures of wrought iron.

30. Pigs, G. W., one hundred kilos, ten cents;
31. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned:
    (a) Bars, beams, plates, grates for furnaces, columns, and pipes, G. W., one hundred kilos, thirty-five cents;
    (b) Lubricating boxes for railway trucks and carriages, and railway chairs, G. W., one hundred kilos, thirty cents;
    (c) Articles, other, not elsewhere mentioned, G. W., one hundred kilos, seventy-five cents.

32. Articles of all kinds not coated or ornamented with another metal or porcelain, either polished or turned, N. W., one hundred kilos, one dollar and twenty cents.

33. Articles of all kinds, enameled, bronze, gilt, tinned, or coated, or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware, N. W., one hundred kilos, two dollars:

Proviso. Minimum.

Provided, That none of the articles classified under paragraphs thirty-two and thirty-three shall pay a less rate of duty than fifteen per centum ad valorem.

Group 3.

GROUP 3.—WROUGHT IRON AND STEEL.

Wrought iron and steel.

34. Iron, soft or wrought, in ingots or "tochos," steel in ingots, G. W., one hundred kilos, twenty-four cents.

35. Wrought iron or steel, rolled:

(a) Rails, G. W., one hundred kilos, thirty cents;

Bent rails, or rails screwed or bolted together in crossings, and similar simple track sections, shall be dutiable under letter (a) of this paragraph, with a surtax of thirty per centum.

(b) Bars and beams, neither perforated, riveted with screws, nor cut to measure, of all kinds (excepting fine crucible steel), including rods, tires, and hoops, G. W., one hundred kilos, sixty cents;

The rods in question are iron or steel rods exceeding eight millimeters in thickness employed in the manufacture of iron wire.

(c) The same, of crucible steel, G. W., one hundred kilos, one dollar and five cents;

Crucible steel is distinguishable from bar and other pieces of iron or common steel by its sharp edges. The surface is very smooth, of a bluish color darker than that of iron, and its fracture is close grained. (This steel is generally imported in round, triangular, square, octagonal, or flat bars.)

36. Wrought iron and steel in sheets, rolled:

(a) Neither polished nor tinned, and hoop iron, G. W., one hundred kilos, seventy-eight cents;

By hoop iron (fleges) shall be understood unpolished, flat bands or circles less than three millimeters in thickness.

(b) Tinned and tin plate, G. W., one hundred kilos, one dollar;

(c) Polished, corrugated, perforated, cold rolled, galvanized or not, and bands of polished hoop iron, G. W., one hundred kilos, ninety cents:

Proviso. Surtax.

Provided, That any of the foregoing made up in ridgings, eaves, drainpipes, gutters, and similar articles shall be dutiable at the rate provided for the respective materials, with a surtax of one hundred per centum.

37. Wrought iron or steel:

Cast in pieces in the rough, neither polished, turned, nor adjusted, weighing each:

(a) Twenty-five kilos or more, G. W., one hundred kilos, seventy-five cents;

(b) Less than twenty-five kilos, G. W., one hundred kilos, one dollar.

38. Wrought iron or steel cast in pieces, finished:

(a) Wheels weighing more than one hundred kilos, fishplates, chairs, sleepers, axles and springs for railways and tramways, and lubricating boxes, G. W., one hundred kilos, forty-five cents;

(b) Wheels weighing one hundred kilos or less; axles and springs other than for railways and tramways, and cranks, G. W., one hundred kilos, one dollar and five cents.

39. Wrought iron or steel pipes:
    (a) Covered with sheet brass, G. W., one hundred kilos, one dollar and forty cents;
    (b) Other, galvanized or not, G. W., one hundred kilos, one dollar and five cents.
40. Wrought iron or steel wire, galvanized or not:
    (a) Two millimeters or more in diameter, N. W., one hundred kilos, seventy-five cents;
    (b) More than half and less than two millimeters in diameter, N. W., one hundred kilos, one dollar;
    (c) One half millimeter or less in diameter and wire covered with a textile, N. W., one hundred kilos, one dollar and forty cents.
41. Wrought iron or steel in large pieces, composed of bars or bars and sheets fastened by means of rivets or screws; the same, unriveted, perforated, or cut to measure, for bridges, frames, buildings, or other similar constructions, G. W., one hundred kilos, one dollar.
42. Anchors, iron or steel plates for vessels, chains for vessels or machines, moorings, switches, and signal disks, G. W., one hundred kilos, fifty cents. Anchors, etc., for vessels, etc.
43. Anvils, G. W., one hundred kilos, one dollar and seventy-five cents.
44. Wire gauze:
    (a) Up to forty threads per square inch, N. W., one hundred kilos, three dollars;
    (b) Of forty threads or more per square inch, N. W., one hundred kilos, five dollars.
45. Cables, fencing (barbed wire), netting; furniture springs, N. W., one hundred kilos, seventy-five cents. Barbed wire fencing, etc.
46. Tools and implements of all kinds, not apparatus, of wrought iron or steel, for arts, trades and professions, including emery wheels and emery cloth, twenty per centum ad valorem. Tools.
47. Screws, nuts, bolts, washers, and rivets, N. W., one hundred kilos, two dollars.
48. Nails, clasp nails, tacks and brads, N. W., one hundred kilos, one dollar.
49. Saddlery hardware: Saddlery hardware.
    (a) Common, made of iron or steel, common bits, halter chains, spurs, buckles, and all finishes of common harness, not nickled or covered with other metals or materials, N. W., one hundred kilos, three dollars;
    (b) The same, ornamented, nickeled or covered with other metals or materials, N. W., one hundred kilos, six dollars.
    NOTE.—This paragraph shall include similar buckles used by carriage makers.
50. Buckles, not gold or silver plated, not specially provided for:
    (a) Bronze gilt or nickeled, N. W., kilo, twenty cents.
    (b) Others not specially provided for, N. W., kilo, fifteen cents.
51. Pens and needles of all kinds, except surgical needles, N. W., kilo, thirty cents.
52. Common and safety pins, and hooks and eyes, N. W., kilo, thirty cents;
53. Crochet hooks and the like, hairpins, N. W., kilo, thirty cents.
54. Cutlery: Cutlery.
    (a) Butchers', shoemakers', saddlers', kitchen, bread, vegetable, cheese, plumbers', and painters' knives; table knives and forks with common wood or iron handles (not nickeled); scissors and shears with glazed or japanned bows, N. W., kilo, fifteen cents;

(b) Pocket cutlery, side arms (not fire), and parts for same; razors, N. W., kilo, sixty cents;
(c) Pruning and budding knives, grass, garden, hedge, pruning, and sheep shears, N. W., kilo, five cents;
(d) Fishhooks; all other cutlery, including scissors and shears, not specially provided for, N. W., kilo, thirty cents;
(e) Surgical and dental instruments of all kinds, cutlery or not, including those of other materials except gold, platinum, or silver; and including, also, medical induction batteries and thermocauteries, N. W., kilo, thirty cents:

Provisos. Minimum.

Provided, That none of the articles classified under paragraphs fifty-one, fifty-two, fifty-three, and fifty-four shall pay a less rate of duty than fifteen per centum ad valorem.

Firearms.

55. Small arms and barrels:
(a) Barrels, unfinished, for portable arms, N. W., kilo, twenty-five cents;
(b) Barrels, finished, for portable arms, N. W., kilo, sixty cents;
(c) Pistols and revolvers, also their detached parts, except barrels, N. W., kilo, three dollars.
56. Other arms, breech and muzzle loading, and detached parts thereof, except barrels, N. W., kilo, two dollars.

Tin plate.

57. Manufactures of tin plate, N. W., one hundred kilos, five dollars.
58. Wrought iron or steel in common articles of all kinds not specially provided for, though coated with lead, tin, or zinc, or painted or varnished, N. W., one hundred kilos, two dollars and fifty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

59. Wrought iron or steel in articles of all kinds not specially mentioned, fine, that is, polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, zinc, gold, or silver), or with ornaments, borders, or parts of other metals (except gold or silver), or combined with glass or earthenware, N. W., one hundred kilos, four dollars:

Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Group 4.

GROUP 4.—COPPER AND ALLOYS OF COMMON METALS WITH COPPER (BRASS, BRONZE, AND SO FORTH).

Copper and alloys, etc.

60. Copper scales (laminæ), copper of first fusion, old copper, brass, and so forth, G. W., one hundred kilos, one dollar and fifty cents.
61. Copper and alloys of copper; in ingots, G. W., one hundred kilos, two dollars.
62. The same rolled in bars of all kinds, G. W., one hundred kilos, two dollars and twenty-five cents.
63. The same rolled in sheets, G. W., one hundred kilos, two dollars and fifty cents.
64. The same in wire, galvanized or not:
(a) One millimeter or more in diameter, N. W., one hundred kilos, four dollars and fifty cents;
(b) Less than one millimeter in diameter, N. W., one hundred kilos, four dollars and fifty cents;
(c) Silvered or nickeled, N. W., kilo, thirty-five cents.
65. The same in wire, covered with textiles other than silk, not specially provided for, or with insulating materials; cables for conducting electricity, N. W., one hundred kilos, five dollars;
(a) The same in wire covered with silk, flexible or not, N. W., kilo, fifteen cents.

66. The same in wire gauze:
(a) Up to two hundred threads per inch, N. W., kilo, four cents;
(b) Of two hundred threads or more per inch, N. W., kilo, ten cents.
67. The same in pipes, bearings, and plates for fireplaces, either wrought or partially wrought, G. W., one hundred kilos, three dollars and twenty-five cents.
68. The same in nails, tacks, crochet hooks, pins, pens, hairpins, screws, nuts, bolts, washers, and rivets:
(a) Nails, tacks, screws, nuts, bolts, washers, and rivets, bronze-gilt or nickeled, N. W., kilo, twenty cents;
(b) Same, not bronze-gilt or nickeled, N. W., kilo, five cents;
(c) Pins, pens, crochet hooks, and hairpins, N. W., kilo, thirty cents.
69. Copper and alloys of copper:
(a) In articles not specially provided for, varnished or not, N. W., kilo, fifteen cents;
(b) In articles of bronze gilt or nickeled, not specially provided for, except when exclusively used for sanitary constructions, N. W., kilo, thirty cents;
(c) In articles of bronze gilt or nickeled, when exclusively used for sanitary constructions, N. W., kilo, twenty cents;

By "sanitary constructions" are meant the fixtures, fittings, and attachments such as pipes, valves, drains, spigots, basins, faucets, and douches, used in modern sanitary house plumbing and for bathrooms:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem. *Proviso.* Minimum.

GROUP 5.—OTHER METALS AND THEIR ALLOYS. Group 5.

70. Mercury, G. W., kilo, ten cents. Other metals and their alloys.
71. Nickel, aluminum, and their alloys: Nickel, etc.
(a) In lumps and ingots, G. W., one hundred kilos, four dollars;
(b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, six dollars;
(c) In all other articles of nickel, N. W., kilo, fifty cents;
(d) In cooking utensils of aluminum, N. W., kilo, twenty-five cents;
(e) In all other articles of aluminum, N. W., kilo, one dollar:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

72. Tin and alloys thereof: Tin.
(a) In lumps or ingots, G. W., one hundred kilos, two dollars;
(b) In bars, sheets, pipes, and wire, N. W., one hundred kilos, three dollars and fifty cents;
(c) Hammered in thin leaves (tin foil) and capsules for bottles, N. W., kilo, five cents;
(d) In other articles of all kinds, N. W., kilo, thirty cents.
73. Zinc, lead, and other metals, not specially mentioned, as well as their alloys: Zinc, lead, etc.
(a) In lumps or ingots, G. W., one hundred kilos, fifty cents.
(b) In bars, sheets, pipes, and wire, including shot, G. W., one hundred kilos, seventy-five cents;
(c) Articles bronze gilt or nickeled, except when exclusively used for sanitary construction, N. W., kilo, fifty cents;
(d) Articles bronze gilt or nickeled, when used exclusively for sanitary construction, N. W., kilo, twenty cents;
(e) Zinc nails and tacks, neither bronze gilt nor nickeled, N. W., kilo, six cents;

(f) In other articles, including type, N. W., kilo, fifteen cents.

Proviso. Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

Group 6.

GROUP 6.—WASTES AND SCORIÆ.

Wastes and scoriæ.

74. Filings, shavings, cuttings of iron or steel, and other wastes of cast iron or from the manufacture of common metals, fit only for resmelting, G. W., one hundred kilos, fifteen cents.

75. Scoriæ resulting from the smelting of ores, G. W., one hundred kilos, three cents.

Class III. Drugs and chemicals.

CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY AND CHEMICAL INDUSTRIES, AND PRODUCTS COMPOSED OF THESE SUBSTANCES.

Group 1.

GROUP 1.—SIMPLE DRUGS.

Simple drugs.

76. Oleaginous seed, copra, or cocoanuts, G. W., one hundred kilos, sixty cents.

77. Resins and gums:

(a) Colophony, Burgundy, and similar pitch and Stockholm tar, G. W., one hundred kilos, twenty-five cents;

(b) Spirits of turpentine, N. W., one hundred kilos, one dollar and seventy-five cents;

(c) Caoutchouc and gutta-percha, raw or melted in lumps, G. W., one hundred kilos, three dollars;

78. Camphor (raw), aloes, extract of licorice, and other similar vegetable juices not specially provided for, N. W., one hundred kilos, five dollars;

(a) Camphor, refined, N. W., kilo, fifteen cents.

79. Tan bark, G. W., one hundred kilos, ten cents.

Opium.

80. Opium:

(a) Crude, N. W., kilo, four dollars;

(b) The same manufactured or prepared for smoking or other purposes, N. W., kilo, five dollars:

Provisos. Prohibition authorized.

Provided, however, That the Philippine Commission or any subsequent Philippine legislature shall have the power to enact legislation to prohibit absolutely the importation or sale of opium, or to limit or restrict its importation and sale, or adopt such other measures as may be required for the suppression of the evils resulting from the sale and use of the drug: *And provided further*, That after March first, nineteen hundred and eight, it shall be unlawful to import into the Philippine Islands opium, in whatever form, except by the Government, and for medicinal purposes only, and at no time shall it be lawful to sell opium to any native of the Philippine Islands except for medicinal purposes.

Importation after March 1, 1908, unlawful.

81. Drugs, such as barks, beans, berries, buds, bulbs, and bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and other similar vegetable products; any of the foregoing which are drugs and not edible and are in a crude state, not specially provided for, and not in the form of a pharmaceutical product or preparation, N. W., one hundred kilos, two dollars and fifty cents;

(a) Ginseng root, N. W., kilo., two dollars.

82. Animal products employed in medicine not specially mentioned, N. W., one hundred kilos, three dollars:

Provided, That none of the articles classified under paragraphs eighty-one and eighty-two shall pay a less rate of duty than twenty per centum ad valorem.

GROUP 2.—COLORS, DYES, AND VARNISHES. Group 2.

Colors, dyes, and varnishes.

3. Natural colors (ochers, and so forth), in powder or lumps, G. W., one hundred kilos, one dollar.

NOTE.—Natural colors prepared in paste, oil, or water shall be dutiable under paragraph eighty-four (d).

4. Artificial colors of metallic bases:
   (a) White and red lead in powder or lumps, N. W., one hundred kilos, one dollar;
   (b) White and red lead prepared in the paste, oil, or water, also putty, N. W., one hundred kilos, three dollars.
   (c) Other artificial colors of metallic bases, in powder or lumps, N. W., one hundred kilos, two dollars;
   (d) Other artificial or natural colors prepared in paste or ready for use in oil, water, varnish, or turpentine, N. W., one hundred kilos, five dollars.

85. Other artificial colors in powder, crystals, lumps, or paste, N. W., kilo, fifteen cents;
   (a) Printing and lithographic inks, including dry colors for the same not specially provided for; also bituminous paints made from mineral pitch or coal tar (not anilin dyes), N. W., one hundred kilos, two dollars;
   (b) Writing and drawing inks, N. W., one hundred kilos, four dollars;
   (c) Lead, colored, and indelible pencils, and charcoal pencils for drawing, N. W., kilo, fifteen cents:

Provisos. Minimum.

Provided, That none of the articles classified under paragraphs eighty-four and eighty-five shall pay a less rate of duty than fifteen per centum ad valorem.

86. Natural dyes:
   (a) Woods, barks, roots, and so forth, for dyeing, G. W., one hundred kilos, twenty cents;
   (b) Madder or rubian, G. W., one hundred kilos, two dollars and twenty-five cents;
   (c) Indigo and cochineal, G. W., kilo, ten cents.

87. Artificial dyes:
   (a) Extracts from logwood, orchilla, and other dyeing extracts, N. W., one hundred kilos, one dollar;
   (b) Colors derived from coal, and all other chemical dye colors not specially provided for, N. W., kilo, fifteen cents.

88. Varnishes, N. W., one hundred kilos, four dollars:

Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

89. Blacking of all kinds; graphite and manufactures of graphite of all kinds; polishing, dressing, cleansing, and preserving preparations for shoes or leather; bone and lamp blacks of all kinds, N. W., one hundred kilos, three dollars.

GROUP 3.—CHEMICAL AND PHARMACEUTICAL PRODUCTS. Group 3.

Chemical and pharmaceutical products.

90. Simple bodies:
   (a) Sulphur, G. W., one hundred kilos, fifteen cents;
   (b) Bromine, boron, iodine, and phosphorus, N. W., kilo, eighteen cents.

91. Inorganic acids:
   (a) Hydrochloric, boric, nitric, and sulphuric acid; also aqua regia, G. W., one hundred kilos, twenty cents;
   (b) Liquid carbonic acid, N. W., one hundred kilos, five dollars;

(c) Other, N. W., one hundred kilos, five dollars.

Provisos. Minimum. *Provided*, That none of the articles classified under letter (c) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

92. Organic acids:
(a) Oxalic, citric, tartaric, and carbolic, G. W., one hundred kilos, one dollar;
(b) Oleic, stearic, palmitic, G. W., one hundred kilos, one dollar and forty cents;
(c) Acetic, G. W., one hundred kilos, six dollars;
(d) Other, N. W., one hundred kilos, five dollars:

Minimum. *Provided*, That none of the articles classified under letter (d) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

93. Oxides and hydroxides of potassium, sodium, and other caustic alkalies and barilla, including aqua ammonia, G. W., one hundred kilos, twenty-five cents.

94. Inorganic salts:
(a) Chloride of sodium (common salt), crude, G. W., one hundred kilos, twenty cents;
(b) Chloride of sodium (common salt), ground, powdered, or otherwise manufactured, G. W., one hundred kilos, fifty cents;
(c) Chloride of potassium; sulphates of sodium, iron or magnesium, carbonate of magnesium, alum, G. W., one hundred kilos, forty-five cents;
(d) Sulphate of ammonium; phosphates and superphosphates of lime, nitrates of potassium and sodium, G. W., one hundred kilos, three cents;
(e) Ammonium carbonate, ammonium chloride, copper nitrate, copper sulphate, copper oxide, chloride of lime (bleaching powder), sulphate of potassium, hyposulphite of sodium, borax, and sal soda, also calcium carbide, G. W., one hundred kilos, seventy-five cents;
(f) Chlorates of sodium and potassium, G. W., one hundred kilos, one dollar and eighty cents;
(g) Bicarbonate of sodium, G. W., one hundred kilos, one dollar;
(h) Other, N. W., one hundred kilos, two dollars;

Minimum. *Provided*, That none of the articles classified under letter (h) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

95. Organic salts:
(a) Acetates and oxalates, G. W., one hundred kilos, two dollars and fifty cents;
(b) Citrates and tartrates, N. W., one hundred kilos, three dollars;

NOTE.—No acid or double salts shall be dutiable under this paragraph.

96. Alkaloids and their salts, except those of cinchona bark; chlorides of gold, silver, and platinum, N. W., kilo, six dollars and seventy-five cents.

97. Chemical products not specially mentioned, N. W., kilo, two cents.

98. Pills (except quinine pills), capsules or medicinal drázhā'z and the like, N. W., kilo, twenty-five cents.

99. Pharmaceutical products not specially provided for, including Chinese and other similar medical preparations, and materials used exclusively therefor not specially provided for; aseptic and antiseptic surgical dressings, and catgut, silk, and similar ligatures for surgical use, N. W., kilo, twenty-five cents;

(a) Absorbent cotton, not medicated, N. W., kilo, ten cents:

Provided, That none of the articles classified under paragraphs ninety-seven, ninety-eight, and ninety-nine shall pay a less rate of duty than fifteen per centum ad valorem. Minimum.

GROUP 4.—OILS, FATS, WAX, AND THEIR DERIVATIVES. Group 4.

100. Vegetable oils: Oils, fats, wax, etc.
(a) Solid (cocoanut, palm, and so forth), G. W., one hundred kilos, one dollar;
(b) Liquid, not specially provided for, and not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, one dollar and twenty-five cents.

101. Animal oils and animal fats:
(a) Cod-liver oil and other medicinal oils not refined, G. W., one hundred kilos, two dollars and fifty cents;
(b) Cod-liver oil and other medicinal oils refined, but not in the form of a pharmaceutical product or preparation, G. W., one hundred kilos, five dollars;
(c) Glycerin, olein, stearin, and spermaceti, crude, G. W., one hundred kilos, one dollar and forty cents;
(d) Other crude oils and fats, G. W., one hundred kilos, fifty cents;
(e) Other refined oils and fats not specially provided for, G. W., one hundred kilos, three dollars.

102. Mineral, vegetable, and animal wax, unwrought, and paraffin in lumps, G. W., one hundred kilos, two dollars.

103. Articles of stearin and paraffin; wax of all kinds, wrought, N. W., one hundred kilos, five dollars.

104. Soap and other scouring compositions; all soaps, soap powders and preparations, and similar scouring compositions, fifteen per centum ad valorem.

105. Perfumery: Perfumery.
(a) Essential oils, extracts, and products used in the preparation of perfumery, including musk, N. W., kilo, five dollars;
(b) All other kinds of perfumery not otherwise provided for; powders and oils for toilet purposes, N. W., kilo, fifty cents:

Provided, That none of the articles classified under paragraph one hundred and five shall pay a less rate of duty than twenty-five per centum ad valorem. *Proviso.* Minimum.

GROUP 5.—VARIOUS. Group 5.

106. Artificial or chemical fertilizers, G. W., one hundred kilos, five cents. Miscellaneous.

107. Starch and feculæ for industrial purposes, N. W., one hundred kilos, two dollars.

108. Dextrin, N. W., one hundred kilos, one dollar.

109. Glues, albumens, and gelatin, G. W., one hundred kilos, four dollars.

110. Carbons prepared for electric lighting, G. W., one hundred kilos, five dollars.

111. Gunpowder and explosive compounds: Explosive compounds.
(a) Gunpowder, explosive compounds and miners' fuses, N. W., one hundred kilos, five dollars;
(b) Gunpowder, sporting and other explosives not intended for mines, including fireworks of all kinds, N. W., kilo, twenty cents.

All gunpowder intended for any kind of firearms, capable of passing through a metallic riddle with round holes two and one-half millimeters in diameter, shall be considered as sporting.

Class IV. Cotton and its manufactures.

CLASS IV.—COTTON AND ITS MANUFACTURES.

Group 1.

GROUP 1.—RAW COTTON.

Raw cotton.

112. Raw cotton, with or without seed, and cotton waste N. W., one hundred kilos, fifty cents.

Cotton yarns and threads of less than twenty centimeters in length shall be considered as waste of spun cotton.

Group 2.

GROUP 2.—YARNS.

Yarns. Classification.

Rule applicable to goods classed in the present group:

A meter of number one cotton yarn of a single thread weighs fifty-nine centigrams. To ascertain the number to which a cotton yarn corresponds any number of the meters thereof may be taken. The number of meters so taken must be multiplied by fifty-nine and the product thereof must be divided by the number of centigrams that the tested length of yarn weighs. The quotient so obtained will be the number of the tested yarn, if of not more than one thread. If the yarn is of more than one thread, the quotient must be multiplied by the number of threads, and to give the proper number seven per centum must be added if not dyed, or ten per centum if dyed.

113. Yarn in hanks:
   (a) Bleached or unbleached, N. W., kilo, ten cents;
   (b) Dyed, N. W., kilo, fifteen cents.

114. Yarn in cops, bobbins, or spools, unbleached, including weight of bobbins, spools, and so forth:
   (a) Up to number thirteen, N. W., kilo, nine cents;
   (b) Number fourteen to number twenty-five, N. W., kilo, eleven cents;
   (c) Number twenty-six to number thirty-five, N. W., kilo, thirteen cents;
   (d) Number thirty-six to number forty-five, N. W., kilo, sixteen cents;
   (e) Number forty-six and above, N. W., kilo, twenty cents.

115. The same, bleached or dyed, including weight of bobbins, spools, and so forth:
   (a) Up to number thirteen, N. W., kilo, fourteen cents;
   (b) Number fourteen to number twenty-five, N. W., kilo, sixteen cents;
   (c) Number twenty-six to number thirty-five, N. W., kilo, eighteen cents;
   (d) Number thirty-six to number forty-five, N. W., kilo, twenty-two cents;
   (e) Number forty-six and above, N. W., kilo, twenty-five cents.

116. Yarns or threads for sewing, crocheting, darning, or embroidering, including the weight of the reels or spools, N. W., kilo, twenty cents;
   (a) Thread for sewing sails, wrapping twine and cord, twisted or braided, including the weight of the reels, N. W., kilo, twelve cents;
   (b) Wicks for making candles or matches, including the weight of the reels, N. W., kilo, six cents.

Group 3.

GROUP 3.—TEXTILES.

Textiles. Rules of classification.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

1. Cotton textiles containing threads of hemp, jute, linen, ramie, or pita shall be liable to a surtax of fifteen per centum of the duties applicable thereto: *Provided*, That the number of these threads of hemp, jute, linen, ramie, or pita counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of hemp, jute, linen, ramie, and so forth, exceeds one-fifth of the total the textiles shall be subject to the corresponding duties of Class V.

2. Cotton textiles containing threads of wool, flock wool, hair, or wastes of these materials shall be liable to a surtax of thirty-five per centum of the duties applicable thereto: *Provided*, That the number of threads of wool, flock wool, hair, or their wastes counted in the warp and weft does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes exceed one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VI, as textiles mixed with wool.

3. Cotton textiles containing threads of silk or floss silk, shall be liable to a surtax of seventy per centum of the duties applicable thereto: *Provided*, That the number of silk or floss silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of Class VII.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (rule six), or to trimmings (rule seven).

RULE B. Articles included in this group, which are within the undermentioned conditions, shall be liable to the following surtaxes (see rules two to twelve, inclusive):

(a) Textiles brochés, or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of fifteen per centum.

Embroidery.

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus a surtax of thirty per centum.

Should the embroidery contain threads, purl, or spangles of common metal or of silver, the surtax shall amount to 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.

(c) Textiles and trimmings containing threads, or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to one hundred per centum.

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls, etc.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Made-up articles.

Other made-up articles, wearing apparel and clothing of all kinds, except corsets and the articles provided for in paragraph one hundred and twenty-five, finished, half-finished, cut, or

simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

Plain textiles.

117. Textiles plain and without figures, napped or not, weighing ten kilograms or more per one hundred square meters, unbleached, bleached, or dyed; and

Textiles plain and without figures, stamped or printed, napped or not, measuring not over one hundred centimeters in width, weighing eight kilograms or more per one hundred square meters; and

Textiles plain and without figures, not stamped or printed, whatever be their width, weighing eight kilograms or more per one hundred square meters having:

(a) Up to eighteen threads, N. W., kilo, ten cents;

(b) From nineteen to twenty-five threads, N. W., kilo, fourteen cents;

(c) From twenty-six to thirty-eight threads, N. W., kilo, eighteen cents;

(d) Thirty-nine threads or more, N. W., kilo, twenty-eight cents;

(e) The same textiles, stamped, printed, or manufactured, with dyed yarns: Dutiable as the textile, with a surtax of thirty per centum.

118. Other textiles, plain and without figures, napped or not, weighing less than ten kilos per one hundred square meters, unbleached, bleached, or dyed, having:

(a) Up to twelve threads, N. W., kilo, fifteen cents;

(b) From thirteen to twenty-two threads, N. W., kilo, twenty cents;

(c) From twenty-three to thirty threads, N. W., kilo, twenty-seven cents;

(d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-seven cents.

(e) Thirty-nine threads or more, N. W., kilo, fifty cents;

(f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of forty per centum.

Twilled, etc.

119. Textiles twilled or figured on the loom, napped or not, weighing ten kilograms or more per one hundred square meters, unbleached, bleached, or dyed, having:

(a) Up to twelve threads, N. W., kilo, twelve cents;

(b) From thirteen to twenty-two threads, N. W., kilo, fourteen cents;

(c) From twenty-three to thirty threads, N. W., kilo, sixteen cents;

(d) From thirty-one to thirty-eight threads, N. W., kilo, twenty-five and one-half cents;

(e) Thirty-nine threads or more, N. W., kilo, thirty-three and one-half cents;

(f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of thirty per centum.

120. Textiles twilled or figured on the loom, napped or not, weighing less than ten kilograms per one hundred square meters, unbleached, bleached, or dyed, having:

(a) Up to twelve threads, N. W., kilo, eighteen cents;

(b) From thirteen to twenty-two threads, N. W., kilo, twenty-three cents;

(c) From twenty-three to thirty threads, N. W., kilo, thirty-two cents;

(d) From thirty-one to thirty-eight threads, N. W., kilo, forty-three cents;
(e) Thirty-nine threads or more, N. W., kilo, fifty-five cents.
(f) The same textiles, stamped, printed, or manufactured with dyed yarns: Dutiable as the textile, with a surtax of forty per centum.

Counterpanes

121. Textiles for counterpanes, N. W., kilo, twenty-four cents.
122. Piqués of all kinds, N. W., kilo, forty-five cents.
123. Carded textiles in blankets and other articles:
(a) Unbleached or half bleached, N. W., kilo, eight cents;
(b) Bleached or dyed in the piece, N. W., kilo, fourteen cents;
(c) Stamped, printed, or manufactured with dyed yarns, N. W., kilo, twenty cents.

NOTE.—Blankets in pairs, hemmed or bound, and separate blankets, shall be considered as made-up articles for the application of the corresponding surtax.

Plushes, etc.

124. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, except towels, N. W., kilo, forty-seven cents;
(a) Bath robes and towels manufactured with pile warp, N. W., kilo, twenty-five cents.

Knit goods.

125. Knitted goods, even with needlework: [Knitted goods, mixed with other vegetable fibers, wool, silk, or floss silk, shall respectively be dutiable according to the corresponding numbers of Classes V, VI, and VII. (See rule five.)]
(a) In the piece, N. W., kilo, fifteen cents;
(b) Jerseys, undershirts, and drawers, N. W., kilo, thirty-five cents;
(c) Stockings, socks, gloves, and other small articles, N. W., kilo, forty cents:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

NOTE.—The articles classified under this paragraph shall have no surtax for the making up, but shall be liable to such other surtaxes as may be applicable.

Tulles.

126. Tulles of all widths: [When these articles are mixed in any proportion with linen or silk, they shall respectively be included in the corresponding numbers of Classes V and VI. (See rule five.)]
(a) Plain, N. W., kilo, seventy cents;
(b) Figured or embroidered on the loom, N. W., kilo, ninety-two cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall be dutiable under letter (a) of this paragraph with a surtax of sixty per centum.

Laces, etc.

127. Laces and blondes of all kinds:
(a) Lace curtains, bedspreads, pillow shams, unhemmed, hemmed, or bound, and other laces exceeding thirty-eight centimeters in width, N. W., kilo, ninety cents;
(b) Laces not exceeding thirty-eight centimeters in width, N. W., kilo, one dollar and twenty-five cents:
(c) Laces less than twenty-five centimeters in width, N. W., kilo, one dollar and forty cents:

Provided, That none of the articles classified under paragraphs one hundred and twenty-six and one hundred and twenty-seven shall pay a less rate of duty than thirty per centum ad valorem.

Carpets, etc.

128. Carpets of cotton, N. W., kilo, fifteen cents.
129. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W., kilo, thirty-two cents.

130. Wicks for lamps, N. W., kilo, fifteen cents.
131. Trimmings of cotton, ribbons, and galloons [(See rules seven and eleven.)
Ribbons and galloons containing in any proportion threads of other vegetable fibers, wool, or silk, shall, respectively, be subject to the corresponding numbers of Classes V, VI, and VII. (See rule six)], N. W., kilo, fifty-two cents;
(a) Cotton tape, N. W., kilo, twenty-six cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
132. Shoe and corset laces, N. W., kilo, thirty-five cents.
133. Rope and cordage, G. W., one hundred kilos, six dollars.
134. Cinches and saddle girths, N. W., kilo, twenty-five cents;
(a) Ribbons or bands for the manufacture of the same, N. W., kilo, twelve cents.
135. Caoutchouc and cotton textiles:
(a) Waterproof or caoutchouc stuffs on cotton textiles, N. W., kilo, fifteen cents;
(b) Cotton elastic textiles manufactured with threads of gum elastic, N. W., kilo, forty-five cents.

Class V. Hemp, flax, jute, etc.

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

Group I.

GROUP 1.—RAW AND SPUN.

Raw and spun.

136. Hemp, raw or hackled, N. W., one hundred kilos, one dollar and ten cents.
137. Flax, raw or hackled, N. W., one hundred kilos, one dollar and twenty-five cents.
138. Jute, aloe, and other vegetable fibers, N. W., one hundred kilos, forty cents.
139. Yarn of hemp or flax, from eight lea and finer, N. W., kilo, seven cents.
140. Yarn of jute, not finer than five lea, N. W., kilo, one and one-half cents.
141. Yarn of hemp and flax, not finer than eight lea, and yarn of jute, finer than five lea, inclusive, N. W., kilo, five cents.
142. Yarn of aloe and other vegetable fibers, not elsewhere mentioned, up to number twelve, inclusive, N. W., one hundred kilos, one dollar and fifty cents.
143. The same, from number thirteen upward, N. W., one hundred kilos, two dollars and seventy-five cents.
144. Threads, twines, cords, and yarns, twisted, of two or more ends, netted hammocks and fishing nets, and other similar manufactured articles, N. W., kilo, twenty-two and one-half cents.
145. Gunny bags, each, two cents.
146. Rope and cordage:
(a) Twine or rope yarn and cord; also cordage and ropemakers' wares of hemp, flax, jute, or other fibers, not exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars;
(b) Cordage and ropemakers' wares, of hemp, flax, jute, or other fibers, exceeding three millimeters in thickness, G. W., one hundred kilos, six dollars.
By the cordage dutiable under this number shall be understood yarn twisted in two or more strands, ten meters of which shall weigh more than five grams.

GROUP 2.—TEXTILES.

Group 2.

RULE A. When the textiles included in the numbers of this group contain an admixture they shall, according to kind, be liable to the following surtaxes (see rules two to twelve, inclusive):

Textiles of hemp, etc. Rules of classification.

Textiles of hemp, jute, linen, ramie, or pita containing threads of wool, flock wool, hair, or their wastes, shall be liable to a surtax of forty per centum of the duties applicable thereto, provided that the number of these threads of wool, flock wool, hair, or their wastes, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of wool, flock wool, hair, or their wastes, exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of group three, class six, as textiles mixed with wool.

2. Textiles of hemp, jute, linen, ramie, or pita containing threads of silk or floss silk shall be liable to a surtax of sixty per centum of the duties applicable thereto, provided that the number of these threads of silk or floss silk, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of silk or floss-silk threads exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

3. Textiles of cotton containing an admixture of hemp, linen, ramie, jute, or other vegetable fibers, and at the same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (see rule four, letter b), with a surtax of sixty per centum, provided that the number of silk or floss-silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile.

When the number of threads of silk or floss silk exceeds one-fifth of the total, the textiles shall be subject to the corresponding duties of class seven.

The provisions of this rule shall not apply to knitted stuffs, tulles, laces, and blondes (see rule five), to ribbons (see rule six), or to trimmings (see rule seven).

RULE B. Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (rules two to twelve, inclusive):

(a) Textiles brochés or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of thirty per centum;

(b) Textiles embroidered by hand or by machine after weaving or with application of trimmings, shall be liable to the duties leviable thereon, plus a surtax of thirty per centum. Embroidery, etc.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to 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.

(c) Textiles and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of fifty per centum of the duties leviable thereon.

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

(d) Textiles entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of fifteen per centum.

Shawls, etc.

Shawls called "mantones" and "panalones," traveling rugs, sarongs, and "patadeones," counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus, and handkerchiefs shall, for the making up, be liable to a surtax of thirty per centum of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, except the articles provided for in paragraph one hundred and fifty-two, finished or half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of one hundred per centum.

Linen, etc., coarse.

147. Textiles of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing thirty-five kilograms or more per one hundred square meters (see rules seven and eleven), unbleached or dyed in the piece, having:

(a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, two cents;

(b) Up to ten threads, for other purposes, N. W., kilo, four cents;

(c) From eleven to eighteen threads, N. W., kilo, fourteen cents;

(d) Nineteen threads or more, N. W., kilo, seventeen cents;

(e) The same textiles, bleached, half-bleached, or printed: Dutiable as the textile, with a surtax of fifteen per centum;

(f) The same textiles, manufactured with dyed yarns: Dutiable as the textile, with a surtax of twenty-five per centum.

148. Textiles, plain, twilled, or damasked, weighing from twenty to thirty-five kilograms per one hundred square meters, unbleached or dyed in the piece, having:

(a) Up to ten threads, unbleached, used for bagging and baling, N. W., kilo, four cents;

(b) Up to ten threads, for other purposes, N. W., kilo, nine cents;

(c) From eleven to eighteen threads, N. W., kilo, thirteen cents;

(d) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;

(e) From twenty-five to thirty threads, N. W., kilo, twenty-four cents;

(f) From thirty-one to thirty-eight threads, N. W., kilo, thirty cents;

(g) Thirty-nine threads or more, N. W., kilo, thirty-five cents;

(h) The same textiles, bleached, half bleached, or printed: Dutiable as the textile, with a surtax of twenty-five per centum.

Finer.

149. Textiles, plain, twilled, or damasked, weighing from ten to twenty kilograms per one hundred square meters, (see Rules 7 and 11) unbleached or dyed in the piece, having:

(a) Up to eighteen threads, N. W., kilo, fourteen cents;

(b) From nineteen to twenty-four threads, N. W., kilo, eighteen cents;

(c) From twenty-five to thirty threads, N. W., kilo, twenty-five cents;

(d) From thirty-one to thirty-eight threads, N. W., kilo, thirty-five cents;

(e) Thirty-nine threads or more, N. W., kilo, fifty cents.

(f) The same tissue bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.

(g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum.

150. Textiles, plain, twilled, or damasked, weighing less than ten kilograms per hundred square meters, unbleached or dyed in the piece, having:
(a) Up to twelve threads, N. W., kilo, eighteen cents;
(b) From thirteen to twenty-two threads, N. W., kilo, twenty-six cents;
(c) From twenty-three to thirty threads, N. W., kilo, thirty-six cents;
(d) From thirty-one to thirty-eight threads, N. W., kilo, fifty cents;
(e) Thirty-nine threads or more, N. W., kilo, ninety cents;
(f) The same textiles bleached, half bleached, or printed: Dutiable as the textile, with a surtax of thirty per centum.
(g) The same textiles manufactured with dyed yarns: Dutiable as the textile, with a surtax of fifty per centum:

Proviso. Minimum.

Provided, That none of the articles classified under paragraphs one hundred and forty-nine and one hundred and fifty shall pay a less rate of duty than twenty per centum ad valorem.

Plushes, etc.

151. Plushes, velvets, velveteens, and all pile fabrics, cut or uncut, composed of linen, jute, and so forth, N. W., kilo, thirty cents.

Knit goods.

152. Knitted goods, even with needlework:
(a) In the piece, N. W., kilo, one dollar;
(b) Jerseys, undershirts, and drawers, N. W., kilo, one dollar and twenty cents;
(c) Stockings, socks, gloves, and other small articles, N. W., kilo, one dollar and forty cents.

NOTE.—The articles classified under this paragraph shall have no surtax for the making-up, but shall be liable to such other surtaxes as may be applicable.

Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Tulles.

153. Tulles of all widths:
(a) Plain, N. W., kilo, ninety cents;
(b) Figured or embroidered on the loom, N. W., kilo, one dollar and ten cents.

NOTE.—Tulles embroidered or figured after weaving, out of the loom, shall have a surtax of thirty per centum of the duties.

Laces, etc.

154. Laces and blondes of all kinds:
(a) Lace curtains, bed-spreads and pillow shams, and lace for borders exceeding thirty-eight centimeters in width, unhemmed, hemmed, or bound, N. W., kilo, one dollar and fifty cents;
(b) Laces less than thirty-eight centimeters and not less than twenty-five centimeters in width, N. W., kilo, two dollars and twenty-five cents;
(c) Laces less than twenty-five centimeters in width, N. W., kilo, three dollars:

Minimum.

Provided, That none of the articles classified under paragraphs one hundred and fifty-three and one hundred and fifty-four shall pay a less rate of duty than thirty per centum ad valorem.

Carpets, etc.

155. Carpets of jute, hemp, and other vegetable fibers, N. W., kilo, seven and one-half cents.

156. Textiles called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarn; table covers and counterpanes of the same kind, N. W., kilo, forty-two cents.

157. Trimmings, tape, ribbons, and galloons [see Rules 7 and 11. Ribbons and galloons containing any proportion of threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII (see Rule 6)], N. W., kilo, sixty cents:

Proviso. Minimum. *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

158. Shoe and corset laces, N. W., kilo, thirty-five cents.

159. Cinches or saddle girths, N. W., kilo, thirty-five cents;

(a) Ribbons or bands for the manufacture of the same, N. W., kilo, fifteen cents.

160. Waterproof or caoutchouc stuffs on textiles of linen or other vegetable fibers, except cotton, or elastic textiles manufactured with threads of gum elastic, N. W., kilo, twenty-five cents.

Class VI. Wools, bristles, hair, etc.

CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

Group 1.

GROUP 1.—RAW.

Raw material.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

161. Bristles, horsehair, and other hair, including the hair of the camel, vicuna, and of the Angora and Cashmere goats, G. W., one hundred kilos, three dollars and sixty cents.

162. Wool:

(a) Unwashed, G. W., one hundred kilos, two dollars and fifty-five cents;

(b) Washed, G. W., one hundred kilos, four dollars and thirty-five cents;

(c) Combed and prepared for yarns, and wool waste carded, G. W., one hundred kilos, five dollars;

(d) Combed, carded, and dyed, G. W., one hundred kilos, five dollars and fifty cents.

Group 2.

GROUP 2.—YARNS.

Yarns.

163. Woolen and worsted yarns:

(a) Spun and twisted, unbleached or in the grease, N. W., kilo, twenty-five cents;

(b) Bleached or washed, N. W., kilo, forty cents;

(c) Dyed, N. W., kilo, fifty-five cents.

Group 3.

GROUP 3.—MANUFACTURES OF BRISTLES OR HAIR, TEXTILES AND FULLED STUFFS.

Manufactures of bristles or hair, etc.

164. Manufactures of bristles or hair, other than human hair, not specially provided for, thirty-five per centum ad valorem.

165. Knitted goods, even with needlework, with or without an admixture of cotton or other vegetable fibers, dyed in the piece or manufactured with dyed yarns, thirty per centum ad valorem;

(a) Jerseys, undershirts, and drawers, thirty-five per centum ad valorem;

(b) Stockings, socks, gloves, and other small articles, forty per centum ad valorem.

166. Textiles and other manufactures of wool, thirty-five per centum ad valorem.

CLASS VII.—SILK AND ITS MANUFACTURES. Class VII. Silk.

GROUP 1.—RAW AND SPUN. Group 1.

Raw and spun.

NOTE.—Articles dutiable in this class shall not be liable to surtaxes.

167. Eggs of the silkworm, N. W., kilo, twenty-five cents.
168. Silk waste and cocoons, N. W., kilo, one dollar and twenty-five cents.
169. Spun silks, not twisted, N. W., kilo, one dollar and fifty cents.
170. Twisted silks, N. W., kilo, one dollar and seventy-five cents;
(a) The same, dyed, N. W., kilo, one dollar and ninety cents.
171. Floss silks:
(a) Neither twisted nor combed nor carded, N. W., kilo, one dollar and twenty-five cents;
(b) Combed or carded, not twisted, N. W., kilo, one dollar and thirty-five cents;
(c) Twisted, of two or more ends, N. W., kilo, one dollar and forty cents.
172. Floss silks, dyed, N. W., kilo, one dollar and fifty cents.

GROUP 2.—TEXTILES. Group 2.

Textiles.

173. Knitted goods, even with needlework, dyed in the piece or manufactured with dyed yarns, thirty-five per centum ad valorem;
(a) Jerseys, undershirts, and drawers, forty per centum ad valorem;
(b) Stockings, socks, gloves, and other small articles, forty-five per centum ad valorem.
174. Textiles of all kinds of silk, and all other manufactures in which silk is the component material of chief value, not specially provided for, forty-five per centum ad valorem.
175. Waterproof or caoutchouc stuffs on silk textiles, or elastic textiles manufactured with threads of gum elastic, forty per centum ad valorem.

CLASS VIII.—PAPER AND ITS APPLICATION. Class VIII. Paper.

GROUP 1.—PAPER PULP. Group 1.

Paper pulp.

176. Paper pulp, G. W., one hundred kilos, twenty-five cents.

GROUP 2.—PRINTING AND WRITING PAPER. Group 2.

Printing and writing paper.

177. Printing paper, white or colored, unprinted, suitable for books or newspapers, N. W., one hundred kilos, one dollar.
178. Common paper, including straw and manila paper, continuous or in sheets, white or colored, used for wrapping packages, bundles, and so forth, and toilet paper, not elsewhere provided for, N. W., one hundred kilos, one dollar.
NOTE.—The foregoing paper manufactured into bags of any kind shall be dutiable under this section when without printing with a surtax of thirty per centum. If printed, whether in sheets or bags, it shall be dutiable with a surtax of fifty per centum.
179. Writing, letter, note, ledger, bond, and record paper, ruled or unruled, unprinted, white or colored, N. W., one hundred kilos, three dollars.
Envelopes of all kinds shall pay duty under this paragraph with a surtax of thirty per centum.

Paper with printed headings, billheads, forms for invoices, labels, printed cards, printed envelopes, and the like, and printed blank books shall pay duty under this number with a surtax of fifty per centum:

Provided, That none of the articles classified in this paragraph shall pay a less duty than twenty per centum ad valorem.

Group 3.

GROUP 3.—PAPER PRINTED, ENGRAVED, OR PHOTOGRAPHED.

Printed, engraved, or photographed.

180. Books, bound or unbound, and other printed matter not specially provided for, N. W., one hundred kilos, three dollars;

(a) Printed music, with or without words, N. W., kilo, ten cents.

181. Blank books, unprinted, N. W., one hundred kilos, four dollars;

(a) Blank books, printed, N. W., one hundred kilos, five dollars:

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

182. Engravings, etchings, photographs, maps, and charts, not elsewhere provided for, hand-painted designs or drawings in oil, water color, pastels, and pen and ink drawings for use in manufacturing and in industrial arts and sciences, N. W., kilo, thirty cents.

183. Lithographs, chromolithographs, oleographs, and so forth, printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:

(a) Of one to three printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, five cents;

(b) Of four to seven printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, twenty cents;

(c) Of eight to thirteen printings, inclusive (bronze printing to be counted as three printings), but not including any article printed in whole or in part in metal leaf, N. W., kilo, forty cents;

(d) Of more than thirteen printings (bronze printing to be counted as three printings), including all articles printed in whole or in part in metal leaf, N. W., kilo, eighty cents.

Group 4.

GROUP 4.—WALL PAPER.

Wall paper.

184. Wall paper, printed:

(a) On natural ground, N. W., one hundred kilos, two dollars;

(b) On dull or glazed ground, N. W., one hundred kilos, four dollars;

(c) With gold, silver, wool or glass, N. W., one hundred kilos, ten dollars.

Group 5.

GROUP 5.—PASTEBOARD AND VARIOUS PAPERS.

Pasteboard, etc.

185. Sand, emery, and glass paper, N. W., one hundred kilos, one dollar and seventy-five cents.

186. Blotting paper, N. W., one hundred kilos, two dollars.

187. Copying and stereotype paper, paper known as bibulous paper, tissue paper, pottery paper, letterpress copying books, surface-coated papers of all kinds, plain basic photographic papers for albuminizing, sensitizing or baryta coating and drawing and tracing paper; crepe, filter, and gum paper, Chinese mulberry and lucky papers and all paper not specially provided for in this tariff, N. W., kilo, four cents;

(a) Albumen paper, N. W., kilo, ten cents;
(b) Sensitized paper, N. W., kilo, thirty cents;
(c) Carbon paper, N. W., kilo, twenty cents.

188. Cigarette paper, printed or unprinted:
(a) Cigarette paper, printed or unprinted, in books, N. W., kilo, twenty cents;
(b) In rolls, reams, or other forms, N. W., one hundred kilos, nine dollars.

189. Pasteboard in sheets:
(a) Cardboard paper and fine glazed or pressed cardboard, N. W., one hundred kilos, three dollars;
(b) Other pasteboard, N. W., one hundred kilos, one dollar.

190. Manufactures of pasteboard and cardboard, and manufactures of paper not otherwise provided for; Manufactures.
(a) Pasteboard and cardboard, cut out, punched, or perforated, but not further elaborated, such as photograph mounts, neither embossed nor printed; visiting cards, neither engraved nor printed; button cards, punched, but not further elaborated; cards for card indexes; and similar manufactures of pasteboard and cardboard, N. W., kilo, four cents;
(b) Boxes, not fancy, of common pasteboard or cardboard, covered or lined, with surface-coated or glazed paper, and photograph mounts, embossed or printed, N. W., kilo, ten cents;
(c) Boxes of common pasteboard or cardboard, unlined or covered or lined with common paper, N. W., kilo, five cents;
(d) All other manufactures of pasteboard, cardboard, and paper not specially provided for in which pasteboard, cardboard, or paper is the material of chief value, such as fancy boxes, letter files, Chinese joss money, and Chinese and Japanese lanterns, N. W., kilo, twenty cents:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem. *Proviso.* Minimum.

191. Paste and carton pierre:
(a) Unwrought, N. W., one hundred kilos, two dollars;
(b) Wrought, finished or not, including moldings, N. W., kilo, fifteen cents.

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREFROM. Class IX. Wood, etc., used in industry, etc.

GROUP 1.—WOOD. Group 1.

192. Ordinary wood:
(a) In boards, deals, rafters, beams, round wood, and timber for shipbuilding, cubic meter, fifty cents; Boards, etc.
(b) Planed or dovetailed for boxes and flooring, cubic meter, sixty-five cents;
(c) Cases wherein imported goods are regularly and usually packed, G. W., one hundred kilos, fifteen cents.

193. Fine wood for cabinetmakers:
(a) In boards, deals, trunks, or logs, G. W., one hundred kilos, fifty cents;
(b) Sawn in veneers, G. W., one hundred kilos, one dollar.

194. Coopers' wares:
(a) Fitted together, G. W., one hundred kilos, sixty cents;
(b) In shooks or staves, also hoops and headings, G. W., one hundred kilos, thirty cents;
(c) Wood cut for making hogsheads or casks for sugar or molasses, G. W., one hundred kilos, ten cents;

(d) Latticework and fencing, G. W., one hundred kilos, twenty cents;
(e) Handles for tools and implements, G. W., one hundred kilos, one dollar.

Group 2.

GROUP 2.—FURNITURE, AND MANUFACTURES OF WOOD.

Furniture, etc.

195. Common wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, or not, but not inlaid, veneered, carved, or upholstered, covered or lined with stuffs or leather, N. W., one hundred kilos, two dollars and fifty cents.
196. Fine wood manufactured into furniture and other articles of all kinds not specially provided for, whether turned, painted, varnished, polished, or not, or upholstered, carved, or lined with stuffs, except silk (pure or mixed) or leather, and common wood manufactured into furniture, and other articles not specially provided for, veneered with fine wood, or upholstered, covered, or lined with stuffs, except silk (pure or mixed) or leather, N. W., one hundred kilos, seven dollars and fifty cents.
197. Common or fine wood, manufactured into furniture, and other articles of all kinds not specially provided for, gilt, carved, inlaid, veneered with metal, ornamented with metal, or upholstered, covered or lined with silk (pure or mixed), or leather, N. W., one hundred kilos, twelve dollars and fifty cents.
198. Furniture of bent wood, N. W., one hundred kilos, six dollars.
199. Barbers' and dentists' chairs and bar fixtures, N. W., one hundred kilos, eleven dollars.
200. Billiard tables and all parts thereof and appurtenances, except cloth, chalk, and balls, N. W., one hundred kilos, ten dollars:
Provided, That none of the articles classified under paragraphs one hundred and ninety-five, one hundred and ninety-six, one hundred and ninety-seven, one hundred and ninety-eight, one hundred and ninety-nine, and two hundred shall pay a less rate of duty than twenty-five per centum ad valorem.

Group 3.

GROUP 3.—VARIOUS.

Charcoal, etc.

201. Charcoal, firewood, and other vegetable fuels, G. W., one hundred kilos, fifteen cents.

Cork, etc.

202. Cork:
(a) In the rough or in boards, G. W., one hundred kilos, one dollar and forty cents;
(b) Manufactured, N. W., one hundred kilos, ten dollars.
203. Rushes, vegetable hair, cane, osiers, fine straw, palm, genista, esparto, and other analogous materials, unmanufactured, N. W., one hundred kilos, one dollar and twenty cents.
204. The same, in wickerwork or furniture, N. W., one hundred kilos, eight dollars;
(a) In other articles not specially provided for, N. W., one hundred kilos, ten dollars.

Class X. Animals and animal wastes, etc.

CLASS X.—ANIMALS AND ANIMAL WASTES EMPLOYED IN INDUSTRY.

Group 1.

GROUP 1.—ANIMALS.

Animals.

205. Horses and mares:
(a) Horses, gelded, each, ten dollars;
(b) Other horses and mares, each, five dollars.
206. Mules, each, five dollars.
207. Asses, each, five dollars.

208. Bovine animals:
(a) Oxen, each, two dollars;
(b) Bulls and cows, each, one dollar and fifty cents;
(c) Calves and heifers, each, one dollar:
Provided, That articles classified under letter (b) of paragraph two hundred and five and under paragraphs two hundred and seven and two hundred and eight shall be admitted free of duty until January first, nineteen hundred and nine. *Proviso.* Minimum.
209. Pigs, each, one dollar.
210. Sucking pigs, each, twenty-five cents.
211. Sheep, goats, and animals not specially mentioned, each, fifty cents.
212. Live birds, excluding poultry, each, fifteen cents.

GROUP 2.—HIDES, SKINS, AND LEATHER WARES. Group 2.

213. Pelts, in their natural state or dressed for trimmings, G. W., kilo, one dollar. Hides, skins, and leather wares.
214. Hides and skins, green, or not tanned, G. W., one hundred kilos, one dollar and fifty cents;
(a) The same, wet salted, G. W., one hundred kilos, seventy-five cents;
(b) The same, dry salted, G. W., one hundred kilos, one dollar.
215. Hides tanned with the hair on, G. W., kilo, ten cents.
216. Hides tanned without the hair:
(a) Cow, and other large hides, whole, G. W., kilo, ten cents;
(b) Other, and backs of large hides, G. W., kilo, twenty-five cents.
217. Hides and skins curried, dyed or not:
(a) Sheepskins (basils), N. W., kilo, fifteen cents;
(b) Calf or goat skins, N. W., kilo, fifteen cents;
(c) Kid, lamb, or young calf skins, N. W., kilo, twenty-five cents;
(d) Cow, and other large hides, whole, N. W., kilo fifteen cents;
(e) Backs of large hides, and skins not specially mentioned, N. W., kilo, twenty cents.
218. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, N. W., kilo, twenty-five cents.
Leather cut out for boots and shoes or other articles shall pay twenty per centum additional to the duty on the material.
219. Chamois leather or parchment, of all kinds, and gilt or bronzed hides and skins, N. W., kilo, forty cents. Chamois leather.
220. Gloves of all kinds in which leather is the component material of chief value, per pair, ten cents: Gloves.
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem. *Proviso.* Minimum.
221. Shoes of cowhide and similar leather and canvas: Shoes. Cowhide.
(a) For men, size numbered five and one-half or larger, per pair, ten cents;
(b) For boys, smaller than size numbered five and one-half, per pair, five cents;
(c) For women, size numbered two and one-half or larger, per pair, eight cents;
(d) For girls, smaller than size numbered two and one-half, per pair, five cents;
(e) For babies, per pair, five cents.
222. Shoes of patent and similar leather and of imitation patent leather: Patent leather, etc.
(a) For men, size numbered five and one-half or larger, per pair, forty cents;

(b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
(c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
(d) For girls, smaller than size numbered two and one-half, per pair, thirty cents;
(e) For babies, per pair, ten cents.

Calfskin.

223. Shoes or gaiters of calfskin, with elastic or buttons or for lacing:
(a) For men, size numbered five and one-half or larger, per pair, thirty cents;
(b) For boys, smaller than size numbered five and one-half, per pair, twenty cents;
(c) For women, size numbered two and one-half or larger, per pair, twenty-five cents;
(d) For girls, smaller than size numbered two and one-half, per pair, twenty cents;
(e) For babies, per pair, five cents.

Gaiters.

224. Gaiters of patent or similar leather and of imitation patent leather:
(a) For men, size numbered five and one-half or larger per pair, forty cents;
(b) For boys, smaller than size numbered five and one-half, per pair, thirty cents;
(c) For women, size numbered two and one-half or larger, per pair, thirty-five cents;
(d) For girls, smaller than size numbered two and one-half, per pair, thirty cents;
(e) For babies, per pair, ten cents.

NOTE.—The sizes of shoes and gaiters referred to in the above paragraphs are of the American standard.

225. Other boots and shoes, fancy, per pair, fifty cents;
(a) Other boots and shoes not specially provided for, per pair, thirty cents.

226. Riding boots, per pair, one dollar.

227. Sandals:
(a) Of leather, per pair, fifteen cents;
(b) Of other materials, and common shoes worn by the Chinese, per pair, ten cents;
(c) Spanish alpargatas, with hemp or corded soles, per pair, five cents.

Saddlery and harness.

228. Saddlery and harness:
(a) Draft harness, and parts, other than for carriages, N. W., kilo, fifteen cents;
(b) Carriage harness and parts, N. W., kilo, thirty cents;
(c) Other saddlery and harness makers' wares, including saddles, valises, hat boxes, and traveling bags, wholly or in part of leather, N. W., kilo, thirty cents.

229. Other manufactures of leather or covered with leather, not specially provided for, N. W., kilo, forty cents;
(a) Leather belting, N. W., kilo, twenty-five cents:

Proviso. Minimum.

Provided, That none of the articles classified under paragraphs two hundred and twenty-eight or two hundred and twenty-nine shall pay a less rate of duty than twenty per centum ad valorem.

Group 3.

GROUP 3.—VARIOUS.

Miscellaneous.

230. Feathers for ornaments, in their natural state or manufactured, N. W., kilos, two dollars and fifty cents:

Proviso. Minimum.

Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than sixty per centum ad valorem.

231. Feather dusters, N. W., kilo, thirty cents;
(a) Other feathers and manufactures of feathers not specially provided for, N. W., kilo, sixty cents.
232. Stuffed or mounted birds or animals not specially provided for in paragraph three hundred and eighty-nine, N. W., kilo, one dollar.
233. Intestines, dried, N. W., kilo, two dollars.
234. Animal wastes, unmanufactured, not specially mentioned, G. W., one hundred kilos, fifty cents.

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN MUSIC, AGRICULTURE, INDUSTRY, AND LOCOMOTION. Class XI. Instruments, etc.

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

Musical instruments, clocks, and watches.

235. Pianos:
(a) Concert grand, each, one hundred dollars;
(b) Ordinary grand, each, seventy-five dollars;
(c) Concert upright, square, each, fifty dollars;
(d) Ordinary upright, square, each, thirty dollars.
236. Harmoniums and cabinet organs, each, ten dollars.
237. Mechanical music boxes:
(a) Playing three airs or less, each, seventy-five cents;
(b) Playing more than three airs, each, two dollars and fifty cents.

Other musical instruments shall be dutiable according to the principal component part thereof, and, in addition thereto, a surtax of one hundred per centum.

238. Watches, watch cases of all kinds, watch movements, and parts of watches, twenty per centum ad valorem;
(a) Parts of watches and clocks commonly known as watch and clock materials and suitable for repairs only, including watch crystals, twenty per centum ad valorem.
239. Clocks of all kinds (except tower clocks), complete; parts of the same, including those parts commonly known as clock materials and suitable for repair only; cases, stands, glasses, shades, and other accessories of the same, twenty-five per centum ad valorem.
240. Tower clocks, complete; machinery and parts for the same, whether set up or not, twenty-five per centum ad valorem.
241. Chronometers in cases or boxes for marine or professional use, and cases, movements, crystals, and other parts for the same, twenty-five per centum ad valorem.

GROUP 2.—APPARATUS AND MACHINERY. Group 2.

Apparatus and machinery.

242. Machinery and apparatus for weighing of all kinds, not specially provided for, and detached parts therefor, twenty per centum ad valorem.
243. Marine engines, stationary engines, hydraulic, steam, petroleum, gasoline, and hot or compressed air motors, fifteen per centum ad valorem.
244. Steam boilers of all kinds, whether attached to engines or not, fifteen per centum ad valorem.

Agricultural machinery, etc.

245. Agricultural machinery and apparatus, machinery and apparatus for pile driving, dredging, hoisting, and making or repairing roads, for refrigerating and ice making, sawmill machinery, machinery and apparatus for extracting vegetable oils, and for converting the same into other products, for making sugar, for preparing rice, hemp, and other vegetable products of the

islands for the markets, and detached parts therefor, also traction and portable engines and their boilers adapted to and imported for and with rice-threshing machines, and steam plows, five per centum ad valorem.

NOTE.—The expression "Preparing vegetable products for the markets," shall be taken to mean putting said products in their first marketable condition.

Locomotives.

246. Locomotives, including tenders, and traction and portable engines complete, and detached parts therefor, fifteen per centum ad valorem.

247. Turntables and power and hand cranes, fifteen per centum ad valorem.

Electrical apparatus.

248. Apparatus and appliances for the generation, distribution, testing, measuring, and installation of electricity, dry and wet batteries, carbon brushes, arc lamps and their fittings, insulating materials, tapes, and compounds used exclusively for electrical purposes; bells, annunciators, telephones, and apparatus pertaining to the same; galvanometers, amperemeters, voltmeters, and wattmeters; and all or any parts of apparatus specified, including insulators of glass or porcelain or other material, five per centum ad valorem.

249. Storage batteries, five per centum ad valorem.

250. Dynamos, generators, exciters, and all other machinery for the generation of electricity for lighting or for power; transformers and electric motors and electric fans, five per centum ad valorem:

(a) Incandescent lamps, mounted or not mounted, fifteen per centum ad valorem.

Sewing machines.

251. All sewing machines and detached parts therefor, except needles, fifteen per centum ad valorem.

Bicycles, etc.

252. Bicycles and velocipedes and detached parts and accessories thereto, including lamps, twenty-five per centum ad valorem.

253. Typewriters and detached parts therefor; including ribbons, fifteen per centum ad valorem.

254. Phonographs, cinematographs, biographs, and similar machines, including detached parts and records and films therefor, thirty per centum ad valorem.

255. Cash registers and adding machines, and detached parts therefor, twenty-five per centum ad valorem.

256. Automatic slot machines for weighing and other purposes, not prohibited, and detached parts therefor, thirty per centum ad valorem.

257. Other machinery and detached parts of machines not specially provided for:

(a) Of copper and its alloys, twenty per centum ad valorem.

(b) Of other materials, ten per centum ad valorem.

Group 3.

GROUP 3.—CARRIAGES.

Carriages.

258. Coaches and berlins, new, used, or repaired, twenty per centum ad valorem.

259. Omnibuses, diligences, Concord, and similar coaches, new, used, or repaired, twenty per centum ad valorem.

260. Other common four-wheeled carriages, with four or more seats, new or repaired, twenty per centum ad valorem.

261. All other carriages not specially provided for, new, used, or repaired, including automobiles for persons or merchandise, baby carriages, trimmed or untrimmed, and jinrikishas, twenty per centum ad valorem.

Passenger coaches.

262. Railway carriages of all kinds for passengers, each, one hundred dollars;
(a) Finished wooden parts of the same, N. W., one hundred kilos, one dollar and fifty cents;
(b) Railway box cars, each, fifty dollars;
(c) Railway flat cars, each, thirty dollars;
(d) Cars for industrial railways, fifteen per centum ad valorem.

Tram cars.

263. Tramway carriages of all kinds:
(a) Bodies, either set up or knocked down, each, thirty-five dollars;
(b) Trucks per set, for same, each, ten dollars.
264. Wagons, each, seven dollars and fifty cents.
265. Carts for transporting merchandise, each, five dollars;
(a) All others not specially provided for, twenty per centum ad valorem;
266. Hand carts, each; three dollars;
(a) Wheelbarrows, of wood, each, fifty cents;
(b) Wheelbarrows, wholly of iron or steel, each, one dollar and fifty cents:

Proviso. Duty on wooden parts.

Provided, That wooden parts for any of the vehicles classified under paragraphs two hundred and fifty-eight, two hundred and fifty-nine, two hundred and sixty, two hundred and sixty-one, two hundred and sixty-four, two hundred and sixty-five, and two hundred and sixty-six shall be dutiable at the rate of twenty per centum ad valorem.

Group 4.

GROUP 4.—SMALL BOATS AND OTHER WATER CRAFT.

Water craft.

267. Small boats, launches, lighters, and all other water craft imported into the Philippine Islands, either set up or knocked down, thirty per centum ad valorem.

NOTE.—The expression "imported into the Philippine Islands" shall be held to mean "brought into the jurisdictional waters of the islands in or on another vessel, or towed therein by another vessel, as distinguished from coming into these islands under the craft's own steam, sail, or other motive power."

Class XII. Edibles.

CLASS XII.—ALIMENTARY SUBSTANCES.

Group 1.

GROUP 1.—MEATS AND FISH.

Meats and fish.

268. Poultry and game, dressed or undressed, N. W., kilo, three cents.
269. Meat, salted or in brine, and jerked beef, G. W., one hundred kilos, seventy-five cents.
270. Hams, bacon, and other meats, smoked or cured, also sausages not preserved in cans, N. W., one hundred kilos, three dollars:

Provided, however, That the salt ordinarily used for the packing of any of the articles enumerated in this paragraph shall be classified under paragraph ninety-four (a).

271. Lard (however contained), G. W., one hundred kilos, two dollars.
272. Vegetable lard and all imitations of lard, G. W., one hundred kilos, one dollar and sixty cents.
273. Salted cod and stockfish, G. W., one hundred kilos, seventy-five cents.
274. Fish, other, except as included in paragraphs three hundred and seventeen and three hundred and eighteen:
(a) Fresh, with only the salt indispensable for its preservation, G. W., one hundred kilos, fifty cents;

(b) Salted, smoked, or pickled, but packed in bulk, and not of the class of "canned or potted fish" covered by paragraphs three hundred and seventeen and three hundred and eighteen, G. W., one hundred kilos, one dollar and fifty cents.

275. Oysters, clams, and shellfish, not in glass or canned, G. W., one hundred kilos, two dollars and fifty cents.

Group 2. Rice, grain, dried fruit, vegetables, etc.

GROUP 2.—GRAIN, DRIED FRUIT, AND VEGETABLES, AND PREPARATIONS OF THE SAME.

Rice.

276. Rice: Until May first, nineteen hundred and five:
(a) Unhusked, G. W., one hundred kilos, forty cents;
(b) Husked, G. W., one hundred kilos, fifty cents;
(c) Flour, G. W., one hundred kilos, one dollar and fifty cents.

On May first, nineteen hundred and five, and until January first, nineteen hundred and seven:
(a) Unhusked, G. W., one hundred kilos, sixty cents;
(b) Husked, G. W., one hundred kilos, seventy-five cents;
(c) Flour, G. W., one hundred kilos, one dollar and seventy-five cents.

On and after January first, nineteen hundred and seven:
(a) Unhusked, G. W., one hundred kilos, eighty cents;
(b) Husked, G. W., one hundred kilos, one dollar;
(c) Flour, G. W., one hundred kilos, two dollars:

Proviso. Commission may continue present rate.

Provided, however, That the Philippine Commission may, in its discretion, continue in force the rate of duty first above stated, until in its opinion the conditions in the Philippine Islands may warrant the higher rates herein provided.

277. Wheat, rye, and barley:
(a) In grain, G. W., one hundred kilos, twenty-five cents;
(b) In flour, G. W., one hundred kilos, forty cents.

278. Corn (maize), oats, and other cereals not mentioned elsewhere:
(a) In grain, G. W., one hundred kilos, ten cents;
(b) In meal or flour, G. W., one hundred kilos, forty cents.

279. Millet:
(a) In grain, G. W., one hundred kilos, forty cents;
(b) In flour, G. W., one hundred kilos, fifty cents.

280. Malt, G. W., one hundred kilos, two dollars and fifty cents.

281. Hops, G. W., one hundred kilos, three dollars.

Prepared cereals.

282. Cereals prepared for table use, such as oatmeal, cracked wheat, cornstarch, avena, and all other preparations of cereals for table use not elsewhere specially provided for, N. W., one hundred kilos, two dollars.

283. Bread, biscuit, crackers, and wafers made of flour from cereals or pulse:
(a) Unsweetened, N. W., one hundred kilos, three dollars;
(b) Sweetened, N. W., one hundred kilos, five dollars;

284. Vermicelli, macaroni, and pastes for soups, N. W., one hundred kilos, three dollars.

285. Dried raisins, dates, figs, and citron, put up in small packages, N. W., one hundred kilos, two dollars and fifty cents.

286. The same fruits in bulk and all other dried and desiccated fruits, N. W., one hundred kilos, seventy-five cents.

287. Dried beans, peas, and pulse:
(a) In bulk, G. W., one hundred kilos, seventy-five cents;
(b) Put up in small packages, N. W., one hundred kilos, one dollar;
(c) Flour of, G. W., one hundred kilos, one dollar and fifty cents.

288. Dried or desiccated vegetables, not elsewhere specially provided for, G. W., one hundred kilos, one dollar.

GROUP 3.—TROPICAL AND SEMITROPICAL PRODUCTS.

Group 3. Tropical, etc., products.

Sugar.

289. Sugar:
(a) Raw and glucose, G. W., one hundred kilos, one dollar and sixty-two cents;
(b) Refined, N. W., one hundred kilos, three dollars.

290. Cocoa:
(a) Of all kinds in the bean, G. W., one hundred kilos, five dollars and seventy-five cents;
(b) Ground, in paste, powder, and cocoa butter, N. W., one hundred kilos, ten dollars.

Coffee, etc.

291. Coffee:
(a) In grains, G. W., one hundred kilos, seven dollars and fifty cents;
(b) Ground, N. W., one hundred kilos, eight dollars and seventy cents.

292. Succory root and chicory in any form, N. W., one hundred kilos, seven dollars and fifty cents.

Spices, etc.

293. Cinnamon, first grade:
(a) Unground, N. W., one hundred kilos, eight dollars;
(b) Ground, N. W., one hundred kilos, ten dollars.

294. Cinnamon, second grade:
(a) Unground, N. W., one hundred kilos, six dollars;
(b) Ground, N. W., one hundred kilos, eight dollars.

295. Vanilla beans, N. W., kilo, five dollars.

296. Cloves and other spices not specially mentioned:
(a) Unground, N. W., kilo, eight cents;
(b) Ground, N. W., kilo, ten cents;
(c) Saffron of all kinds, N. W., kilo, four dollars.

297. Allspice and mace:
(a) Unground, N. W., kilo, seven cents;
(b) Ground, N. W., kilo, nine cents.

298. Nutmegs:
(a) Unhusked, G. W., kilo, four cents;
(b) Husked, G. W., kilo, six cents.

299. Pepper:
(a) Whole, N. W., kilo, four cents;
(b) Ground, N. W., kilo, six cents.

300. Mustard:
(a) Seed, N. W., kilo, four cents;
(b) Ground, N. W., kilo, six cents;
(c) In paste, N. W., kilo, fifteen cents.

Tea.

301. Tea, N. W., kilo, twenty cents.

GROUP 4.—SEEDS AND FORAGE.

Group 4.

Seeds and forage.

302. Seeds not elsewhere provided for and carob beans, G. W., one hundred kilos, fifty cents.

303. Hay, forage, and bran, G. W., one hundred kilos, five cents.

GROUP 5.—OILS AND BEVERAGES.

Group 5. Oils and beverages.

304. Olive oil:
(a) In receptacles of earthenware, wood, or tin, N. W., one hundred kilos, four dollars;
(b) In bottles, N. W., kilo, seven and one-half cents.

305. Other refined oils in bottles for table use, N. W., kilo, five cents.

306. Alcohol, liter, seventy cents.

307. Methyl alcohol, N. W., liter, thirty-five cents.

308. (a) Whisky, rum, gin, and brandy, per proof liter, thirty-five cents;

(b) Cocktails, blackberry and ginger brandy, per gauge liter, thirty-five cents;

(c) Liqueurs, cordials, and all compound spirits not specially mentioned, per gauge liter, sixty-five cents:

Proviso. Surtax. *Provided, however*, That if the proof in the liquors classified under (b) and (c) of this paragraph should be above one hundred and five degrees the same shall pay a surtax of twenty-five cents per liter.

Wines. 309. Wines, sparkling, liter, eighty-five cents.

310. Wines, still (fine):

(a) All white and red fine wines, including the products known as generous wines (vinos generosos), and all white and red wines known as dessert or liqueur wines, similar to fine moscatels and madeiras, except those mentioned in the next number, in wood, liter, twenty-five cents;

(b) The same in bottles, flasks, demijohns and other similar receptacles, liter, forty cents.

311. Wines, still (common):

(a) Common red and white wines, such as vin ordinaire, vino comun and others of like quality, in wood, liter, five cents;

(b) The same in bottles, flasks, demijohns, or other similar receptacles, liter, ten cents.

Malt liquors. 312. Malt liquors, malt extract, ciders, mineral waters, and other non-alcoholic beverages:

(a) Malt liquors, malt extract, and cider, in wood, hectol, three dollars and forty cents;

(b) Malt liquors, malt extract, and cider, in bottles or other receptacles, hectol, four dollars and sixty cents;

(c) Sweetened, flavored, or aerated waters; natural mineral waters, aerated, carbonated, or not; ginger ale, root beer, and other nonalchoholic beverages not specially provided for, hectol, one dollar and fifty cents.

313. Fruit juice, pure or with sufficient sugar to preserve it; fruit sirups for beverages, and fruit pulp, liter, five cents.

314. Vinegar, liter, two cents.

Group 6.

GROUP 6.—VARIOUS.

Canned goods, etc. Potted meats. 315. Canned or potted meats, such as beef, mutton, sausage, chicken, turkey, ham, bacon, and generally all meats preserved in cans or jars, when not exceeding in value one dollar per dozen cans of the weight of one-tenth of a kilogram for each can, and not exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, five cents.

316. Canned or potted meats of the delicatessen class, including mince-meat, pate de fois gras, deviled ham, and generally all meats preserved in cans or jars, when exceeding in value one dollar per one dozen cans of the weight of one-tenth of a kilogram for each can, and exceeding in value one dollar and seventy-five cents per dozen cans of the weight of one-fifth of a kilogram for each can, N. W., kilo, twenty cents.

Fish, etc. 317. Cod, herring, and sardines, in tins, cans, or jars, N. W., kilo, three and one-half cents;

(a) Salmon, in cans, N. W., kilo, one and one-half cents;

(b) Other canned or potted fish, and sea food, such as oysters, clams, and generally all sea products preserved in cans or jars, N. W., kilo, six cents.

318. Canned and potted fish and sea food of the delicatessen class, such as anchovies, caviar, fish roe, and generally all fish or sea food

preserved in cans or jars, not in use as ordinary food, N. W., kilo, twenty cents.

319. Canned or potted soups of all kinds, including clam broth, N. W., kilo, five cents.

Condensed milk, etc.

320. Condensed or concentrated milk and canned vegetables of all kinds, such as tomatoes, corn, pease, beans, pumpkins, and generally vegetables preserved in cans or jars, N. W., kilo, two and one-half cents;

(a) Evaporated cream unsweetened, N. W., kilo, one and one-half cents.

321. Pickled vegetables and fruits of all kinds:

(a) In stone or glass, N. W., kilo, four cents;

(b) In wood, G. W., kilo, one and one-half cents.

Canned, etc., fruits.

322. Canned or preserved fruits:

(a) In wood; and those belonging to the class known as "Pie fruits," packed in water, in tin or glass, N. W., kilo, two cents;

(b) Others, in tin or glass, including those packed in sirups, known as "Table fruits," N. W., kilo, two cents.

323. Preserved or brandied fruits in cordials or spirits of any kind containing more than eighteen per centum of alcohol, such as brandied peaches, cherries preserved in maraschine and the like, whether put up in tin or glass, N. W., kilo, fifteen cents.

324. Canned breads of all kinds, N. W., kilo, two and one-half cents.

325. Canned cakes, puddings, and sweetmeats not candied, such as plum pudding and the like, N. W., kilo, ten cents.

326. Saccharine, N. W., kilo, three dollars.

327. Flavoring extracts not containing more than twelve per centum of alcohol, N. W., kilo, twenty-five cents.

328. Sauces and condiments for table use, such as caper, tabasco, Worcestershire, and the like preparations, N. W., kilo, twelve and one-half cents.

(a) Tomato sauces, including catsup, N. W., kilo, five cents.

Nuts.

329. Nuts, dried, of all kinds in natural state, not otherwise provided for, N. W., one hundred kilos, two dollars and fifty cents.

Chocolate.

330. Chocolate:

(a) In forms or lumps for manufacturing purposes, N. W., kilo, fifteen cents;

(b) In cakes or powders, for table use, but not made up into bonbons or sweetmeats of any description, N. W., kilo, twenty cents.

331. Conserved or crystallized fruit or nuts, used as confectionery and sweetmeats, whether put up in paper, metal, or glass, N. W., kilo, twenty-five cents.

Confectionery.

332. Confectionery, candies, and sweetmeats of all kinds, N. W., kilo, twelve and one-half cents:

Provided, That none of the articles classified under paragraphs three hundred and thirty, three hundred and thirty-one, and three hundred and thirty-two shall pay a less rate of duty than twenty per centum ad valorem.

Proviso. Minimum.

333. Eggs, salted or preserved, G. W., one hundred kilos, two dollars and fifty cents.

Cheese.

334. Cheese:

(a) Fine, in glass, stone, or metal, not in use as common food, N. W., kilo, fifteen cents;

(b) Other (common), G. W., kilo, two and one-half cents.

Butter, etc.

335. Butter, N. W., kilo, five cents.

336. Oleomargarine, butterine and all imitations of butter, N. W., kilo, six cents.

337. Honey, maple sirup, molasses, and sirup of cane, G. W., one hundred kilos, one dollar.

Class XIII. Miscellaneous.

CLASS XIII.—MISCELLANEOUS.

Fans.

338. Fans of all kinds, thirty-five per centum ad valorem.

339. Combs:
(a) Of horn or india rubber, N. W., kilo, two dollars;
(b) Of tortoise shell or ivory, N. W., kilo, five dollars;
(c) Others; shall be classified for duty according to their component material.

340. Trinkets and ornaments of all kinds, except those of gold or silver, or of gold and silver plate, or in which the predominant substance is amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl, horn, bone, whalebone, celluloid or compositions imitating any of the materials herein mentioned, N. W., kilo, one dollar and twenty-five cents.

341. Amber, jet, tortoise shell, coral, ivory, meerschaum, mother-of-pearl:
(a) Unwrought, N. W., kilo, one dollar;
(b) Wrought, N. W., kilo, three dollars and fifty cents.

342. Horn, bone, whalebone, or celluloid, also compositions imitating these or those of the preceding number:
(a) Unwrought, N. W., kilo, sixty cents;
(b) Wrought, N. W., kilo, one dollar and fifty cents.

343. Walking sticks and sticks for umbrellas and parasols, and sword sticks, including the sword, per one hundred, four dollars:
Provided, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

344. Hair, human, manufactured into articles of all kinds, or any shape, N. W., hectog, fifty cents.

Buttons.

345. Buttons:
(a) Bone, porcelain, composition, wood, steel, iron, and similar materials, N. W., kilo, twenty cents;
(b) Rubber, copper and its alloys, N. W., kilo, fifty cents;
(c) Mother-of-pearl and others not specially provided for, except of gold or silver, or gold or silver plated, N. W., kilo, one dollar.

346. Cartridges with or without projectiles or bullets, also primers and caps for such arms, N. W., kilo, fifteen cents.

347. Tarpaulins, coated with sand for vans, N. W., one hundred kilos, twenty cents.

348. Paper, felt, or other textile, prepared or coated with tar, pitch, or other substances, for roofs and structural purposes, G. W., one hundred kilos, thirty cents.

Oilcloths.

349. Oilcloths:
(a) For floors and packing purposes, N. W., one hundred kilos, three dollars;
(b) For wearing apparel, unmanufactured, N. W., one hundred kilos, three dollars;
(c) Manufactured into wearing apparel, N. W., one hundred kilos, six dollars;
(d) Other, including linoleum, N. W., one hundred kilos, five dollars.

350. Artificial flowers of all kinds, also artificial fruits, seeds, pistils, or buds of any material for the manufacture of flowers, N. W., kilo, two dollars and fifty cents.

351. Matches of wax, wood, or cardboard, N. W., kilo, twenty cents.

352. Caoutchouc and gutta-percha manufactured into any kind of articles not specially provided for:
(a) Rubber, pure or with cloth or wire insertions for machinery packing, including gaskets and washers, N. W., kilo, three cents;

(b) Hard rubber articles, not specially provided for, N. W., kilo, fifty cents;
(c) Boots and shoes of rubber, N. W., kilo, twenty-five cents;
(d) All other articles, including rubber in sheets other than packing, N. W., kilo, twenty cents;
(e) Hose and belting of all descriptions into which rubber enters as a component material, N. W., kilo, ten cents.

Toys, etc.

353. Games and toys, except those of gold or silver, or of gold or silver plate, or of the materials mentioned in paragraphs two hundred and forty-one and two hundred and forty-two, N. W., kilo, ten cents: *Provided*, That none of the articles classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

Proviso. Minimum.

Umbrellas.

354. Umbrellas and parasols:
(a) Covered with paper, eight cents each;
(b) Covered with silk, fifty cents each;
(c) Covered with other stuffs, twenty cents each.

Hats.

355. Hats and bonnets and crowns for same, of straw:
(a) Complete, not trimmed, thirteen cents each;
(b) Same, trimmed, twenty-two cents each;
(c) Crowns for (untrimmed), eleven cents each.

356. The same articles of other materials:
(a) Complete, not trimmed, six cents each;
(b) Same, trimmed, twenty cents each;
(c) Crowns for (untrimmed), five cents each.

Caps.

357. Caps of all kinds:
(a) For adults, of any material, plain, fifteen cents each;
(b) For adults, embroidered or decorated, fifty cents each;
(c) For children, plain, ten cents each;
(d) For children, embroidered or ornamented, thirty-five cents each:

Proviso. Minimum.

Provided, That none of the articles classified under paragraphs three hundred and fifty-four, three hundred and fifty-five, three hundred and fifty-six, and three hundred and fifty-seven shall pay a less rate of duty than twenty per centum ad valorem.

Cameras, etc.

358. Cameras of which the lenses are not removable or adjustable; made of wood or of metal, polished or covered with leather or imitation of leather; fitted for either plates or films, or for both, twenty per centum ad valorem.

359. The same articles made of wood or metal, painted, varnished, shellacked, or plain, and otherwise, twenty per centum ad valorem.

360. Cameras with removable or adjustable lenses, not including the lenses, twenty per centum ad valorem.

361. Single lenses for photographic apparatus, twenty per centum ad valorem.

362. Combination lenses, tripods, plateholders, dry and other plates, and kodak films, twenty per centum ad valorem.

Tuns, pipes, casks, etc.

363. Tuns, pipes, casks, and other similar wooden receptacles of liquids, or of articles in liquid or in brine, imported separately, or in use as immediate containers of imported merchandise which is not dutiable on the gross weight:
(a) Such as are used as containers for olives and pickles, having a capacity not to exceed three liters, each, fifteen cents;
(b) Having a capacity not to exceed ten liters, each, thirty-five cents;
(c) Having a capacity not to exceed fifty liters, each, fifty cents;
(d) Having a capacity not to exceed one hundred and ten liters, each, eighty-five cents;

(e) Having a capacity not to exceed two hundred and twenty liters, each, one dollar;
(f) Having a capacity not to exceed four hundred and forty liters, each, one dollar and seventy-five cents;
(g) Having a capacity greater than four hundred and forty liters, each, three dollars and fifty cents.

Tobacco, etc.

364. Tobacco:
(a) In the leaf, unmanufactured, N. W., kilo, fifty cents;
(b) Manufactured, N. W., kilo, one dollar.

365. On all other goods, wares, merchandise, and effects not otherwise enumerated or provided for, except crude materials, twenty-five per centum ad valorem.

366. On crude materials not otherwise enumerated, ten per centum ad valorem.

Free list.

ARTICLES FREE OF DUTY.

367. Trees, shoots, and plants.

368. Moss in a natural or fresh state.

369. Copper, gold, and silver ores.

Commercial samples.

370. Ordinary and usual commercial samples, imported by bona fide commercial travelers, after examination by the customs authorities and upon the filing of a bond with security satisfactory to the collector of customs for the exportation of said samples within three months after their date of importation: *Provided*, That said samples shall be positively identified by the customs authorities before exportation, and that their appraised value shall not exceed two thousand dollars in any one case: *And provided further*, That the period of three months allowed for their exportation may be extended in the discretion of the collector of customs for a further period not to exceed three months, upon application being made to him in writing before the expiration of the original period. In the case of any consignment of bona fide commercial samples the appraised value of which exceeds two thousand dollars, the owner may select any portion thereof up to two thousand dollars in appraised value for entry under the above provisions of this paragraph, and the remainder of the consignment shall be entered in bond or for duty, as in the case of regular importations.

Provisos.
Identification.
Time limit.
Consignment.

(a) All samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value.

Return of exported articles.

371. Articles of the growth, produce, and manufacture of the Philippine Islands exported to a 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.

372. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scraps.

373. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.

374. Fresh fruits.

375. Fresh garden produce.

376. Fresh meat, except poultry and game; also ice.

377. Fresh eggs.

378. Fresh milk.

379. Diamonds and other precious stones in the rough, unmounted.

380. Hand paintings in oil, water color, or pastel, and pen and ink drawings intended for use as works of art, and not as a part of decoration of any other merchandise, nor for use in the

manufactures and industrial arts and sciences; also family photographs, paintings, crayons, and other pictures of the members of a person's family.

381. Lithographs, posters, calendars, and folders for advertising purposes only, having no commercial value and designed for free public distribution.

382. (a) Spanish scientific, literary, and artistic works, not subversive of public order, imported under provisions of article thirteen of the treaty between Spain and the United States signed at Paris on the tenth day of December, eighteen hundred and ninety-eight;

(b) Public magazines, reviews, newspapers, and like published periodicals, Bibles, and schoolbooks; but complete books published in parts and not otherwise entitled to free entry shall not be classified under this paragraph.

383. Manures, natural.

384. Quinine, sulphate and bisulphate of, and all alkaloids or salts of cinchona bark, in pills or otherwise.

ARTICLES FREE OF DUTY, SUBJECT TO CONDITIONS.

Free-list articles subject to conditions.

385. Supplies imported by the United States Government for its use or that of its subordinate branches, or by the insular government for its use or that of its subordinate branches.

Travelers' luggage.

386. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their profession and position.

(a) Wearing apparel, and toilet objects for personal use, brought by citizens or inhabitants of the Philippine Islands in their personal luggage in quantities proportionate to their profession and position; also bed and table linen, books, portable tools and instruments, jewels, and table service, brought in the luggage of citizens or inhabitants of the Philippine Islands, which are their personal property and not for barter or sale and which have been used by such persons in the Philippine Islands and exported therefrom under conditions to be prescribed by the collector of customs.

The customs authorities may exact a bond for the exportation of these articles when deemed necessary by them.

387. Works of fine art destined for public museums, galleries, or art schools; when due proof is given as to their destination.

388. Archæological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.

389. Specimens and collections of mineralogy, botany, zoology, and ethnology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

390. (a) Philosophical, historical, economic, and scientific books, apparatus, utensils, instruments, and preparations, including packing, packages, and receptacles thereof, specially imported in good faith and for the use and by the order of any society or institution incorporated or established solely for philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for sale or hire, subject to such regulations as may be prescribed by the collector of customs of the

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

(b) Books and music in raised print, used exclusively by the blind.

Noncompliance with regulations.

If the regulations in each case are not complied with, or if the examnation is not entirely satisfactory, the exemption shall be annulled, and the duties stipulated in the tariff shall be collected.

Temporary importations.

ARTICLES FREE OF DUTY SUBJECT TO THE FORMALITIES PRESCRIBED IN EACH CASE BY THE CUSTOMS AUTHORITIES.

Casks, etc.

391. Casks, sacks, and large metal receptacles in use as immediate containers of dutiable imported commodities, when such receptacles are to be reexported.

Circus and other equipments.

392. Carriages, trained animals, portable theaters, circus equipments, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

Household furniture.

393. Used household furniture of persons coming to settle in the Philippine Islands, including such articles, effects, and furnishings as pictures, books, pianos, organs, chinaware, and kitchen utensils, in quantities and of the class suitable to the rank and position of the persons bringing the same and intended for their own use and benefit and not for barter or sale: *Provided*, That they have all been used by said persons for more than one year; that they are brought within a reasonable time after the arrival of the owners, in the discretion of the collector of customs: *And provided further*, That satisfactory evidence be produced that such persons are actually coming to settle in the Philippine Islands; that the change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them: *And provided further*, That if such persons are coming to the Philippine Islands from the United States and are citizens thereof, the period of one year specified in the first proviso of this paragraph shall not be effective. Officers of the United States Army, Navy, and Marine Corps and religious missionaries taking stations in the islands shall be given the same privileges granted to other persons in this article: *And provided further*, That all articles of professional equipment, wearing apparel, and household goods belonging to officers of the United States Army, Navy, and Marine Corps, officers of the Philippine government, and religious missionaries who are citizens of the United States, imported from the United States for their personal use and benefit and not for barter or sale, may be entered free of duty on the personal certificate of such person that they fulfill the above conditions: *Provided, however*, 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 or 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.

Provisos.
In use for more than a year.

Restrictions.

Exceptions.

Personal effects of United States army officers, etc.

United States Government vessels Inspection.

(b) Vessels for communion or other sacred purposes, vestments, relics, jewels, candelabra, and other articles belonging to any church and used solely for religious ceremonial purposes in and about an altar of a church, or worn by priests or ministers of religion, for such purposes, if such articles were in the Philippine Islands, and were removed therefrom before July first, nineteen hundred and two, to avoid the danger of robbery or depredation; but such articles are to be admitted without duty only after the governor-general shall be satisfied by evidence produced that the articles presented for admission free are within the foregoing description and shall certify the fact to the collector of customs for the Philippine Islands. Articles for sacred purposes.

394. Foreign articles destined to exhibitions held in the Philippine Islands, under such rules, regulations, and conditions as may be prescribed by the Philippine Commission. Exhibits, etc.

395. Submarine telegraph cables.

396. Pumps, intended for the salvage of vessels, imported temporarily.

397. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

EXPORT DUTIES.

SEC. 13. That on the following products of the Philippine Islands, when exported therefrom, there shall be levied and collected on the gross weight thereof export duties as follows: Rates of export duties on Philippine products.

398. Abaca, raw or wrought hemp, one hundred kilos, seventy-five cents.

399. Indigo, one hundred kilos, twenty-five cents.

400. Indigo employed for dyeing ("tintarron"), one hundred kilos, two and one-half cents.

401. Sugar, one hundred kilos, five cents.

402. Cocoanuts, fresh and dried (copra), one hundred kilos, ten cents.

403. Tobacco, manufactured, of all kinds and whatever origin, one hundred kilos, one dollar and fifty cents.

404. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Vizcaya (Luzon Island), one hundred kilos, one dollar and fifty cents.

405. Tobacco, raw, grown in the Visayas and Mindanao Island, one hundred kilos, one dollar.

406. Tobacco, raw, grown in other provinces of the archipelago, one hundred kilos, seventy-five cents.

Certificates of origin of raw tobacco may be required by the customs authorities when proof of the place of production is necessary:

Provided, That the rates of duty levied, collected, and paid upon products of the Philippine Islands coming into the United States shall be less any export duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Islands, under such rules and regulations as the Secretary of the Treasury may prescribe; but all articles the growth and product of the Philippine Islands admitted into the ports of the United States free of duty, and coming directly from said islands to the United States, for use and consumption therein, shall be exempt from any export duties imposed in the Philippine Islands. *Proviso.* Deduction of export duties when imported into United States.

TONNAGE DUES.

SEC. 14. That at all ports or places in the Philippine Islands there shall be levied the following navigation and port charges: On the entry Tonnage dues.

of a vessel from a port or place not in the Philippine Islands a duty of six cents per ton, not to exceed thirty cents per net ton per annum, as expressed in her national certificate of registry.

On the entry of a vessel from a port or place not in the Philippine Islands lading or discharging cargo which is less than the net tonnage of the vessel, dues of twenty cents per thousand kilograms may be imposed, at the option of the master or consignor or consignee of the cargo, in lieu of the tonnage tax above prescribed.

On the entry of a vessel only to discharge or take on board passengers and their baggage, the tonnage tax above prescribed shall not be imposed.

Exemptions.

SEC. 15. That the following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States.

A vessel of a foreign government not engaged in trade.

A vessel in distress.

A yacht belonging to an organized yacht club of the United States or of a foreign nation which imposes no tonnage or equivalent taxes on American yachts.

Wharf charges, etc., on exports.

WHARF CHARGES.

SEC. 16. That there shall be levied and collected upon goods of all kinds exported through the ports of entry of the Philippine Islands a duty of seventy-five cents per gross ton of one thousand kilos, as a charge for wharfage and for harbor dues, whatever be the port of destination or nationality of the exporting vessel.

Exemptions.

SEC. 17. That merchandise imported, exported, or shipped in transit for the use of the Government of the United States or of that of the Philippine Islands, including coal, shall be exempt from wharf charges.

REIMPORTATION OF INSULAR PRODUCTS.

Reimportation of Philippine products exempt from duty.

SEC. 18. That goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty: *Provided, always*, That they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or, if there be none, of the local authority, stating that the goods, produce, or effects of the country are reimported for the above-stated reason.

Proviso. Certificates required.

Abaca exempt.

Abaca, raw, is exempt from the production of the aforesaid certificate.

Additional articles.

SEC. 19. That the following articles may likewise be imported free of duty:

(a) Paintings which are works of art, and have been exported with a custom-house certificate, provided that their identity is established to the satisfaction of the customs authorities.

(b) Books, when, on their exportation, the number of the copies, the title of the work, and the name of the publisher have been stated in the export certificate.

(c) Copper coins returned from foreign countries, if, on examination, it appears that they have been coined legitimately.

(d) Articles returned from foreign exhibitions.

(e) Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited at the place of destination.

Repeal of existing decrees, etc.

SEC. 20. That all existing decrees, laws, regulations, or orders, so far as the same are inconsistent with the provisions of this Act, and the tariff and duties, rules and regulations hereby enacted, are to that extent repealed, such repeal to take effect at the time when said tariff and duties shall go into force and effect: *Provided*, That nothing in this Act shall be construed to repeal or modify any of the provisions

Proviso. *Ante*, p. 689.

of an Act relating to the Philippine Islands approved February sixth, nineteen hundred and five.

Prior acts not affected.

Nothing in this section contained shall in any way affect any legal proceeding that has been or may be lawfully commenced at any time by reason of any act or omission done or committed before the date upon which this Act goes into force and effect.

SEC. 21. That the index and repertory hereto attached are not an integral part of the tariff law and shall not be construed to alter or change the same in any way.

Consular invoices.

SEC. 22. That the entry of all importations at the ports of the Philippine Islands made subsequent to a period of sixty days from the date this revised tariff goes into force and effect, of goods, wares, and merchandise from countries other than the United States, when the value of such importation exceeds one hundred dollars, shall be accompanied by a consular invoice similar to that required for goods imported into the United States from foreign countries and executed as required for importations into the United States; and when brought into the Philippine Islands from the United States, such importations shall be accompanied by an invoice similar in form to the consular invoices required for importations into the United States, but in lieu of execution by a consul of the United States, such invoices shall be sworn to before a United States commissioner, collector of customs, or deputy collector of customs.

Drawbacks on imported materials if exported.

SEC. 23. That where imported materials on which duties have been paid are used in the manufacture or production of articles manufactured or produced in the Philippine Islands, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the Philippine Islands and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the governor-general shall prescribe.

Provisos.
Articles made in part of domestic materials.

Existing drawbacks to continue.

Payment of drawbacks.

Title of act.

SEC. 24. That this Act shall be known and referred to as the Philippine tariff revision law of nineteen hundred and five.

Effect.

SEC. 25. That this Act shall take effect sixty days after its passage.

Approved, March 3, 1905.

March 3, 1905.
[S. 1635.]
[Public, No. 142.]

CHAP. 1409.—An Act For the extension of M street east of Bladensburg road, and for other purposes.

District of Columbia.
Extension of M street east of Bladensburg road.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That within twenty days after the dedication to the District of Columbia of at least two-thirds of the land necessary for the extension of M street as hereinafter described the Commissioners of the District of Columbia be, and they are hereby, authorized and directed to institute in the supreme court