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CUSTOMS TARIFF  
AND  
REGULATIONS  
FOR  
PORTS IN CUBA  
IN  
POSSESSION OF THE UNITED STATES.

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[FROM SUMMARY OF COMMERCE AND FINANCE FOR JULY, 1898.]

*O. P. Austin*  
Chief of Bureau.

TREASURY DEPARTMENT,  
*Bureau of Statistics.*

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U.S. War Dept,

# CUSTOMS TARIFF

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CUSTOMS TARIFF AND REGULATIONS FOR PORTS IN CUBA IN POSSESSION OF THE UNITED STATES.

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WAR DEPARTMENT, WASHINGTON, August 8, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, August 8, 1898.

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that, upon the occupation and possession of any ports and places in the Island of Cuba by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in that island.

Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Island of Cuba by the forces of the United States, the foregoing order will be proclaimed and enforced.

R. A. ALGER, Secretary of War.

REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES, AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN CUBA IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unloading of any cargo, there shall be found goods, wares, or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 per cent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of \$1 per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of \$1 per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, which manifest, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in Cuba, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports herein designated, the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel, but no clearance will be granted to any port in Cuba not in possession or under control of the United States. No prohibited or contraband goods shall be exported.

TONNAGE DUES.

5. At all ports or places in Cuba which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charges:

|  | Per net ton. |
|--|--------------|
| <i>a</i> On each entry of a vessel from a port or place, except from another port or place in Cuba in possession of the United States..... | \$0.20       |
| <i>a</i> On each entry of a vessel from another port or place in Cuba in possession of the United States.....                              | .02          |

6. The following shall be exempt from tonnage dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign Government not engaged in trade; a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

LANDING CHARGES.

The tax of \$1 on each ton of merchandise imported or exported, hitherto imposed as a substitute for tonnage taxes, is abolished.

The present exemption of coal from this tax is continued.

The present export tax of 5 cents per gross ton on ore is abolished.

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*a* The rate of tax on a vessel which enters or clears in ballast shall be one-half of those imposed above.



## SPECIAL CHARGES AT SANTIAGO.

The harbor improvement taxes at Santiago de Cuba will continue to be levied as at present, as follows:

|   |        |
|---|--------|
| Each steamer entering .....                         | \$8.50 |
| Each sailing vessel entering .....                  | 4.25   |
| Each ton of cargo landed from a steamer.....        | .25    |
| Each ton of cargo landed from a sailing vessel..... | .125   |
| Each ton of coal landed from a steamer.....         | .125   |
| Each ton of coal landed from a sailing vessel.....  | .10    |

## ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose by the military authority his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry, in duplicate, showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including all costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation, and must be verified by the oath of the shipper. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges, an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days, subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place in Cuba not in the possession of the United States forces may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in Cuba not in possession of the United States.

17. The officer designated for that purpose shall receive all customs duties, fees, and charges, and shall, without delay, pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions, and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

18. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business, and for the storage of imports in the ports aforesaid.

19. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

<sup>a</sup> See Tariff Circular No. 3, on page 362.

## CUSTOMS TARIFF.

DISPOSITION THIRD. *a*

## EXEMPTIONS FROM DUTY.

The undermentioned articles may be imported into Cuba exempt from the duties stipulated in the tariffs on compliance with the prescribed conditions and formalities established for every case in the customs ordinances:

1. Manures, natural.
2. Trees, plants, and moss, in a natural or fresh state.
3. National products returning from foreign exhibitions, on presentation of the bill of lading or certificate proving their exportation from the island and of satisfactory evidence attesting that such products have been presented and have been shipped to their point of departure.
4. Omitted.
5. Carriages, trained animals, portable theaters, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily, provided bond be given.
6. Receptacles exported from Cuba with fruits, sugar, honey, and brandy, and reimported empty, including receptacles of galvanized iron intended for the exportation of alcohol.
7. Omitted.
8. Specimens and collections of mineralogy, botany, and zoology, also small models, for public museums, schools, academies, and scientific and artistic corporations, on proof of their destination.
9. Used furniture of persons coming to settle in the island.
10. Samples of felt, wall paper, and tissues, when they comply with the following conditions:
  - (*a*) When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall, for tissues, be determined by the list, and for felts and wall paper by the narrow border which has not passed through the press.
  - (*b*) Samples not having these indications shall only be admitted free of duty when they do not exceed 40 centimeters in any dimension.
  - (*c*) In order to avoid abuse, the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.
11. Samples of trimmings in small pieces, of no commercial value or possible application.
12. Archaeological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.
13. Works of fine art acquired by the Government, academies, or other official corporations, and intended for museums, galleries, or art schools, when due proof is given as to their destination.
14. Gold in bars, powder, or coined, also national silver or bronze coins.
15. 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 trace of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them, the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the customs, that the effects are intended for private use.

## DISPOSITION FOURTH.

CUSTOMS TREATMENT OF TISSUES. *b*

## GENERAL RULES.

1. *Number of threads.*—By the number of threads in a tissue shall, unless otherwise stipulated, be meant one-half of all the threads comprised in the warp and weft in a square of 6 millimeters. Should this half contain a fraction, the fraction shall be counted as an entire thread.

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*a* Dispositions first and second suspended.

*b* The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same, or whether they have been added in order to form patterns or to give the stuff more body. The weft shall be considered the totality of the threads which cross the warp of the tissue, and combine the same conditions of helping to form patterns or to add to the body of the stuff.



2. *Ascertainment of the number of threads.*—In order to determine, for customs treatment of tissues, the number of threads and the proportion in which the threads subject to the highest duty are found in the tissue, the instrument known as “thread-counter” shall be employed.

Should there be doubt as to the ascertainment of the number of threads in a tissue, owing to the tissue being closer woven in some parts than in others, the closest-woven part and the loosest-woven part shall be taken, and the average threads resulting from the two shall serve as a basis for levying duty.

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

All woolly or melton-like tissues, and generally all tissues in which the hair has been removed 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 tissue must be unraveled.

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

3. Omitted.

#### CUSTOMS TREATMENT OF MIXED TISSUES.

4. *Admixtures of two materials.*—Tissues of all kinds, composed of two materials, shall be dutiable as follows:

(a) Cotton tissues containing threads of hemp, jute, linen, ramie, or other vegetable fibers shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case,<sup>a</sup> 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 tissue.

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

(b) Cotton tissues containing threads of wool, flock wool, hair, or wastes of these materials shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case,<sup>a</sup> 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 tissue.

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

(c) Cotton tissues containing threads of silk or floss silk shall be dutiable according to the corresponding numbers of group 2, Class IV, with the surtaxes established in each case,<sup>a</sup> 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 tissue.

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

(d) Tissues 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 2, Class V, with the surtaxes established in each case,<sup>a</sup> 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 tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of group 2, Class VI, as tissues mixed with wool.

(e) Tissues 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 2, Class V, with the surtaxes established in each case,<sup>b</sup> 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 tissue.

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

(f) Tissues of wool, flock wool, or hair, containing threads of silk or floss silk, shall be dutiable according to the corresponding numbers of group 2, Class VI, with the surtaxes established in each case,<sup>a</sup> provided that the number of silk or floss silk threads does not exceed one-fifth of the total number of threads composing the tissue.

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

5. *Admixtures of more than two materials.*—Tissues composed of more than two materials shall be dutiable as follows:

(a) Tissues containing an admixture of wool and cotton, or of wool and other vegetable fibers, and at the same time threads of silk or floss silk, shall be subject to the corresponding duties of Class VI, as mixed woollen tissues,



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 warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

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

(b) Tissues containing an admixture of cotton and other vegetable fibers, and at the same time threads of silk or floss silk, shall be subject to the corresponding duties of Class V, and assimilated to tissues of jute, hemp, etc., 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 warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

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

(c) Tissues 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 warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

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

6. *Silk tissues*.—All tissues containing silk or floss silk threads, the number of which, counted in warp and weft, exceeds one-fifth without being more than one-half of the total number of threads composing the tissue, shall be considered as tissues mixed with silk.

When the number of silk or floss silk threads, counted in warp and weft, exceeds one-half of the total, the tissues shall be considered and dutiable as of pure silk.

#### EXCEPTIONS.

For knitted stuffs, tulles, lace, blondes, tulles for borders and ribbons, composed of an admixture, exception to the preceding rules shall be made in the following cases:

7. *Knitted and netted stuffs*.—All kinds of knitted stuffs and tulles, lace, blondes, and tulles of all kinds for borders, when mixed, shall be dutiable according to the corresponding numbers of the class comprising the threads of the highest taxed material, whatever be the proportion of such threads in the tissue.

Knitted stuffs, lace, blondes, and tulles for borders, comprised in Class VII, shall be considered as tissues mixed with silk when they contain threads of cotton or other vegetable fibers, or of wool or flock wool, whatever be the proportion of such threads in the mixture.

Tulles less than 15 centimeters in width shall be considered as tulles for borders.

8. *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 highest taxed threads.

Ribbons or galloons containing silk in whatever proportion shall be dutiable as tissues according to the corresponding numbers of Class VII. When not exceeding 15 centimeters in width they shall be considered as mixed silk tissues, provided that they contain in any proportion threads of cotton or other vegetable fibers or of wool or flock wool.

9. *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 highest taxed material. When the predominating component material consists of metallic threads of any kind, the trimmings shall be dutiable according to Class VII plus the surtax leviable on the metal.

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

#### SURTAXES.

10. *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 tissue 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 must, when necessary, be added together.



11. *Brochés*.—Tissus *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. *a*

By *broché* or brocaded tissues are meant all tissues with flowers or other ornaments applied by means of the small shuttle called "*espolin*" in such manner that the threads do not occupy the entire width of the stuff, but only the space comprising the flower or pattern.

12. *Embroidery*.—Tissues embroidered by hand or by machine after weaving or with application of trimmings shall be liable to the duties leviable thereon, plus the surtaxes established in every case *b* by taking into account whether the embroidery contains metallic threads or not.

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

13. *Metallic threads*.—Tissues and trimmings containing metallic threads, in whatever proportion, shall be liable to the duties leviable thereon, plus the surtaxes established in every case. *c*

Tissues exclusively composed of metallic threads shall be dutiable according to Class VII, plus the surtax leviable on the metal.

14. *Made-up articles*.—Tissue manufactured into articles of all kinds shall be liable to the duties leviable thereon, plus the surtaxes established in every case. *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 the duties leviable on the principal component tissue on their most visible exterior part.

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

#### DISPOSITION FIFTH.

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

1. Articles not enumerated in the tariff shall, for the application of duty, be assimilated to those which they most closely resemble.

When an article presented for customs clearance 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 customs authorities to indicate the number according to which such article is to be dutiable.

In such case the clearance shall be effected according to the number so indicated.

2. Articles which, owing to their nature or for their application, are composed of two or more materials or of different parts *c* shall, for the total weight, be taxed according to the material chiefly determining the value of the article.

3. In case of doubt as to which is the material chiefly determining the value of an article, such article shall be dutiable according to the most highly taxed component material.

4. When the mixture of different materials has been made with a view of evading the payment of the duties of any specified number of the tariff, the duties leviable on the article subject to the highest duty shall always be collected.

#### DISPOSITION SIXTH.

##### REGULATIONS TO BE APPLIED IN LEVYING DUTY ON PACKAGES AND RECEPTACLES—TARES.

1. Packages and receptacles capable of again being used to contain goods or for other purposes shall be dutiable according to the corresponding number of the tariff, unless in case of goods dutiable on gross weight, for which it is expressly provided that the weight of packages or receptacles shall, for tariff purposes, be included in the weight of the goods.

2. Packages and receptacles liable to higher duties than those established for their contents shall always be dutiable according to the number of the tariff to which they belong.

*a* Classes IV, V, and VI, group 2, Note II, Letter *A*.

*b* Classes IV, V, and VI, group 2, Note II, Letter *B*, and Class VII, group 2, Note II, Letter *A*.

*c* Classes IV, V, and VI, group 2, Note II, Letter *C*, and Class VII, group 2, Note II, Letter *B*.

*d* Classes IV, V, and VI, group 2, Note II, letter (*d*); and Class VII, group 2, Note II, letter (*c*).

*e* As, for instance, the handle of an implement and the implement itself, the glass and frame of a mirror.



3. The following articles shall pay on gross weight, including packages and receptacles:

*Included in Class I:*

Marble, jasper, and alabaster, in the rough or cut into flat blocks, slabs, or steps.

Other natural or artificial stone, unwrought and in flat blocks, slabs, or steps.

Earthy substances employed in industry or in the arts; cement, lime, and gypsum.

Coal and coke.

Mineral pitch and tar; asphalts, bitumens, and schists.

Mineral oils of all kinds.

Ores.

Clay in coarse articles for building purposes, furnaces, etc.; also articles of fire clay.

Large or small paving tiles of earthenware, cement, or stoneware, ceramic tiles, glazed roofing tiles, and pipes.

*Included in Class II:*

All articles of cast iron, wrought iron, or steel set forth in group 2 and 3 of Class II (excepting those comprised in Nos. 30, 31, 38, 41, 43 (letters *b* and *c*), 44, 45, 46, 47, 48, 49, 50 (letters *b*, *c*, and *d*), 51, 52, and 53).

Copper shavings; copper of first fusion and old copper, brass, etc.

Copper, brass, bronze, and other alloys of common metals in which copper enters, in ingots, bars, plates, pipes, railway chairs, sheets for stoves and boiler-makers' work, partly wrought.

Mercury.

Nickel, aluminum, tin, zinc, lead, or other metals not specially mentioned, also all alloys of such metals, in pigs, ingots, bars, plates, pipes, or wire.

Filings, shavings, scrap iron or steel, and other waste of common metals.

Scoriae.

*Included in Class III:*

Oleaginous seeds, including copra or cocoanut.

Resins (except turpentine) and gums comprised in No. 80.

Extracts of licorice, camphor, aloes, and other like vegetable juices.

Tan bark.

Opium.

Vegetable and animal products enumerated in Nos. 84 and 85.

Natural colors in powder or in lumps.

Natural dyes.

Blacking.

Chemical products enumerated in Nos. 93 (excepting phosphorus), 94, 95, 96, 97, and 98 (letter *a*).

Vegetable oils mentioned in No. 103.

Crude oils and animal fats.

Wax, unmanufactured, and paraffin in the mass.

Fertilizers.

Glue, albumen, and gelatine.

Carbons for electric lighting.

*Included in Classes IV, V, VI, and VII:*

Textile materials of all kinds, woolen, neither spun nor twisted.

*Included in Class VIII:*

Paper pulp.

*Included in Class IX:*

Staves.

Ordinary wood in boards, beams, etc.; wood, planed or dovetailed, for cases and flooring.

Fine wood for cabinetmakers, in boards, deals, trunks, or logs.

Casks or shoos, and wood prepared for the manufacture of hogsheds, tierces, and barrels.

Lattice or fencing wood.

Charcoal, firewood, and other vegetable combustibles.

Cork, in the rough or in sheets.

Dill, vegetable hair, cane, osiers, fine straw, palm, heather, and esparto, raw.

*Included in Class X:*

Furs, untanned hides and skins, hides tanned with the hair, and hides tanned without the hair, comprised in No. 213.

Animal remains.

*Included in Class XI:*

All articles comprised in group 2.

*Included in Class XII:*

Jerked meat ("tasajo").  
 Fish, fresh, salted, smoked, or marinated.  
 Oysters of all kinds and shellfish, fresh or dried.  
 Rice in sacks.  
 Wheat and other cereals.  
 Flour of all kinds in sacks.  
 Pulse, dried.  
 Pot herbs and garden produce, fresh.  
 Carob beans, and seeds not specially mentioned.  
 Forage and bran.

*Included in Class XIII:*

Sand-covered tarpaulins for vans; felt and tow, tarred or coated with pitch.  
 Tobacco in cakes and snuff.

4. The undermentioned goods, if contained in a single package or receptacle, shall likewise be dutiable on gross weight, including weight of package or receptacle, and with no reduction for tare.

When packed in two or more receptacles, such goods shall be weighed therewith, and the following allowance shall be made for tare:

*Included in Class III:*

|  | Tare—per cent. |
|--|----------------|
| Natural colors, prepared.....  | 17             |
| Colors and dyes, artificial, in powder, lumps, or crystals.....            | 10             |
| The same, prepared.....  | 17             |
| Varnish.....   | 15             |
| Chemical products not specified (No. 100).....                             | 12             |
| Common soap.....   | 6              |
| Starch and feculæ for industrial uses; dextrine and glucose.....           | 10             |
| Gunpowder, explosive compounds, and miners' fuses (No. 114, letter a)..... | 10             |

*Included in Class XII:*

|                             |    |
|-----------------------------|----|
| Meat in brine.....          | 10 |
| Salt cod and stockfish..... | 10 |
| Olive oil.....              | 10 |

5. The following goods shall be dutiable on gross weight, including weight of all packages or receptacles, and shall be allowed the undermentioned tares:

*Included in class I:*

|   | Tare—per cent. |
|---|----------------|
| Marble, jasper, and alabaster, wrought into the articles mentioned in No. 1, letters <i>c</i> and <i>d</i> .....      | 20             |
| All other natural stones, also artificial stones wrought into the articles classed under No. 2, letter <i>c</i> ..... | 12             |
| Articles of gypsum, in cases or barrels.....  | 30             |
| Articles of gypsum, in hampers or otherwise packed.....   | 16             |
| Hollow glass and crystal ware of all kinds (excepting ordinary bottles):  |                |
| In cases or barrels.....  | 30             |
| In crates, baskets, hampers, or otherwise packed.....   | 20             |
| Ordinary bottles:   |                |
| In cases or barrels.....  | 20             |
| In crates or otherwise packed.....  | 15             |
| Flat glass and crystal of all kinds:  |                |
| In single cases.....  | 25             |
| In double wooden cases.....   | 30             |
| In any other package.....   | 20             |
| Glass and crystal in fancy articles, etc.:  |                |
| In a single receptacle.....   | 35             |
| In two or more receptacles.....   | 40             |
| Earthenware or stoneware; faïence and porcelain:  |                |
| In cases or barrels.....  | 30             |
| In hampers or otherwise packed.....   | 16             |

*Included in Class II:*

|  |    |
|--|----|
| Roughly manufactured articles comprised in Nos. 30, 38, 41, 43 (letter <i>c</i> ), 44, 45, 50, 51, 52, 58 (letters <i>a</i> and <i>b</i> ), 59, 60 (letter <i>a</i> ), 62 (letter <i>b</i> ), 64 (letter <i>a</i> ): |    |
| In cases or barrels.....   | 13 |
| In hampers.....  | 7  |
| In other packages or in bales.....   | 5  |
| Finely manufactured articles comprised in Nos. 31, 43 (letter <i>b</i> ), 46, 49, 53, 58 (letter <i>c</i> ), 60 (letter <i>b</i> ), 62 (letter <i>a</i> ), 65, 73, 74, 75, and 76 (letter <i>a</i> ):                |    |
| In cases or barrels.....   | 18 |
| In hampers.....  | 12 |
| In other packages or bales.....  | 6  |



|   | Tare—per cent. |
|---|----------------|
| <i>Included in Class III:</i>   |                |
| Spirits of turpentine.....  | 18             |
| Phosphorus:   |                |
| In tin-plate receptacles.....   | 25             |
| In cases or otherwise packed.....   | 35             |
| Pharmaceutical products comprised in Nos. 98 (letter <i>b</i> ), 101, and 102.....  | 20             |
| Wax and other articles comprised in No. 106.....  | 14             |
| Perfumery and essences.....   | 20             |
| <i>Included in Class VIII:</i>  |                |
| Paper of all kinds:   |                |
| In cases.....   | 10             |
| In other packages or in bales.....  | 3              |
| <i>Included in Class IX:</i>  |                |
| Fine wood, sawn in veneers.....   | 6              |
| Ordinary wood, wrought, curved wood, wrought, and rods, and articles comprised in Nos. 194, 196, and 197 (letter <i>a</i> ):  |                |
| In cases.....   | 20             |
| In crates or otherwise packed.....  | 10             |
| Fine wood, wrought, comprised in Nos. 195 and 197 (letter <i>b</i> ):   |                |
| In cases.....   | 30             |
| In other packages.....  | 10             |
| Cork, manufactured:   |                |
| In cases.....   | 10             |
| In other packages or in bales.....  | 5              |
| Furniture of osiers or other wickerwork comprised in No. 202:   |                |
| In cases.....   | 25             |
| In other packages or in bales.....  | 10             |
| <i>Included in Class X:</i>   |                |
| Hides, curried, comprised in No. 214 ( <i>a, b, d, and e</i> ); saddlers' and harnessmakers' wares; feathers, except for ornament, and feather dusters:                                   |                |
| In cases or barrels.....  | 15             |
| In other packages or in bales.....  | 6              |
| Hides, curried, comprised in No. 214 (letter <i>e</i> ); hides comprised in Nos. 215 and 216; leather cut out for boots and shoes; gloves and manufactured articles comprised in No. 226: |                |
| In cases or barrels.....  | 18             |
| In other packages or in bales.....  | 8              |
| <i>Included in Class XII:</i>   |                |
| Pork, lard, and other goods comprised in No. 261.....   | 12             |
| Other meat.....   | 12             |
| Butter.....   | 12             |
| Salt cod and stockfish:   |                |
| In cases or barrels.....  | 10             |
| In sacks.....   | 2              |
| Rice in barrels.....  | 8              |
| Flour in barrels.....   | 8              |
| Fruits:   |                |
| In cases or barrels.....  | 12             |
| In baskets or other packages.....   | 8              |
| Cocoa:  |                |
| In sacks.....   | 1              |
| In double sacks.....  | 2              |
| In ceroons.....   | 5              |
| Coffee:   |                |
| In sacks.....   | 1              |
| In double sacks.....  | 2              |
| In barrels, casks, etc.....   | 10             |
| Cinnamon:   |                |
| In cases or barrels.....  | 15             |
| In bales.....   | 4              |
| Cinnamon, Chinese ("canelon"), and other spices comprised in No. 291:   |                |
| In cases or barrels.....  | 15             |
| In sacks.....   | 1              |
| In double sacks.....  | 2              |
| Tea.....  | 10             |
| Vanilla.....  | 12             |
| Alimentary preserves and other goods comprised in Nos. 274, 278, 279, 280, and 281.....   | 15             |
| Chocolate and bonbons:  |                |
| In cases or barrels.....  | 15             |
| Otherwise packed.....   | 10             |



|   | Tare—per cent. |
|---|----------------|
| Eggs .....  | 25             |
| Pastes and feculæ for alimentary purposes.....          | 10             |
| Common biscuits.....                                    | 8              |
| Fine biscuits .....                                     | 14             |
| Cheese .....  | 12             |
| <i>Included in Class XIII:</i>                          |                |
| Fans comprised in No. 301 (letter <i>a</i> ) .....      | 15             |
| Cartridges with or without projectiles or bullets ..... | 10             |
| Varnished cloth or oilcloth.....                        | 12             |
| Toys and games.....                                     | 25             |
| Articles of caoutchouc .....                            | 20             |
| Waterproof and caoutchouc tissues .....                 | 10             |

6. All goods, not enumerated in the foregoing lists or not included in the above-mentioned cases, shall be dutiable on net weight or according to the bases stipulated in the respective numbers of the tariff; all packages or receptacles containing such goods shall be separately liable to the duties set forth in the corresponding numbers of the tariff.

7. Goods dutiable on gross weight entitled or not to tare allowance shall always be taxed inclusive of the weight of all interior paper wrappers, ribbons, envelopes, or packing.

8. When an article entitled to tare allowance is imported in bulk or merely fastened by means of rope or hoops, or packed in paper, straw, hay, or the like, no tare shall be deducted.

9. Goods dutiable on net weight shall pay together with the weight of the paper wrappers, ribbons, envelopes, or immediate receptacles other than the boxes or cases. Needles, pins, pens, and other articles comprised in Nos. 47, 48, and 63 shall be excepted from this rule, and will be weighed together with the boxes if of cardboard.

Other boxes and cases, also boxes and cases containing other articles, shall be dutiable according to the number of the tariff to which they belong.

Goods affixed to cardboards, cards, or wood shall be dutiable together with the weight of such package.

Twisted yarn of all kinds shall be dutiable together with the weight of the bobbins.

10. When the same package contains two or more articles dutiable on gross weight and paying different rates of duty, the highest taxed article shall be dutiable together with the weight of all exterior packages, subject to deduction for tare, if any.

The other article or articles shall be dutiable separately, with no allowance for tare.

11. When goods dutiable on gross weight and liable to the same duty, but for which different tares have been established, are inclosed in the same package, the lowest tare shall be deducted. Should part of the goods be dutiable on gross weight without any allowance for tare, no tare shall be deducted.

12. When the same package contains goods dutiable on gross weight as well as other articles dutiable on net weight or otherwise than on weight, all such articles shall pay separately, and those dutiable on gross weight must comply with the foregoing rules, save that no article contained in the package shall be entitled to any tare allowance.

13. Packages containing mineral waters shall be dutiable according to the following rules:

Cases containing bottles shall be dutiable according to No. 189 (letter *b*) on 15 per cent of the gross weight of case and contents.

Bottles shall be dutiable according to No. 10, and for this purpose bottles containing 70 centiliters or more shall be considered as weighing 720 grams each.

For smaller bottles and for flasks, except of glass, and for other receptacles used for importing water, the weight shall be practically ascertained, and such receptacles shall be dutiable according to the numbers of the tariff in which classed.

14. Receptacles containing brandies and liqueurs shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to No. 191 (letter *a*), on 14 per cent of the gross weight if single, and on 20 per cent if double.

When the importation takes place in bottles or flasks and in wooden cases or hampers, all such packages shall be dutiable according to the number of the tariff in which they are included.

The cases shall be dutiable according to No. 189 (letter *b*) on 15 per cent of gross weight.

The hampers shall be classed under No. 201 on 8 per cent of gross weight.

For bottles or flasks, also for any other receptacle serving to import alcohol, brandies, or liqueurs, the weight shall be practically ascertained, and such receptacles shall be liable to the duties established in the numbers of the tariff applicable thereto.

15. Receptacles containing wine shall be treated as follows:

When the importation is effected in barrels or other casks, the receptacles shall be dutiable according to No. 191 (letter *a*), on 12 per cent of gross weight if single, and on 18 per cent if double.



When the importation takes place in bottles or flasks packed in wooden cases or hampers, all such packages shall be dutiable according to the number of the tariff in which they are classed.

The cases shall be dutiable according to No. 189 (letter *b*) on 15 per cent of gross weight.

The hampers shall be classed under No. 201 on 8 per cent of gross weight.

Common bottles containing claret, Burgundy, or like wines shall follow the régime of No. 10, and for this purpose shall be considered as weighing 760 grams each.

Ordinary half bottles shall be considered as weighing 400 grams each.

Ordinary champagne and similar bottles shall be considered as weighing 950 grams each.

Half bottles of the same description shall be considered as weighing 550 grams each.

For bottles and flasks of a shape different from the ordinary kind or of an unknown capacity, also for any other receptacle used for importing wine, the weight shall be practically ascertained and such receptacles shall be dutiable according to the number of the tariff applicable thereto.

16. Receptacles containing beer or cider shall be treated as follows:

When the importation takes place in barrels or other casks, the receptacles shall be dutiable according to No. 191 (letter *a*), on 18 per cent of gross weight if single, and on 25 per cent if double.

When the importation is effected in bottles or flasks, packed in wooden cases or barrels, all such packages shall be dutiable according to the number of the tariff in which comprised.

Exterior cases or barrels shall, respectively, be liable to the duty prescribed in No. 189 (letter *b*) or in No. 191 (letter *a*) on 15 per cent of gross weight.

For bottles or flasks, and likewise for all other receptacles used for importing beer or cider, the weight shall be practically ascertained, and such receptacles shall be dutiable according to the number of the tariff to which they belong.

#### DISPOSITION SEVENTH.

##### ARTICLES PROHIBITED IMPORTATION.

1. Arms of war of all kinds; also projectiles or ammunition for the same.
2. Other firearms of all kinds, and ammunition therefor; also dynamite, gunpowder, and, generally, all explosives, unless the importer is able to produce a special authorization issued to him by the proper military authorities.
3. Butter and animal greases destined to alimentary purposes, manufactured with margarine or oleomargarine.
4. Paintings, figures, and all other objects offensive to morality.
5. Artificial wine (other than medicinal wines of known composition) and adulterated wines.

#### IMPORT RATES OF DUTY.

##### ABBREVIATIONS EMPLOYED IN THE TARIFF.

Disp. = General disposition.

G. W. = Gross weight.

N. W. = Net weight.

G. W.; T. = Gross weight or tare, as the case may be.

T. = Tare.

S. T. = Special tare.

Kil. = Kilograms.

Kilog. = Kilogram.

Hectog. = Hectogram.

Hectol. = Hectoliter.

Cubic M. = Cubic meter.

T. R. = Ton register.

The monetary unit of Cuba is the peso, which is divided into 100 centavos. The current value of the peso is 3s. 10d. (about).

The metrical system of weights and measures is in use in Cuba.

Importations from the United States are dutiable like other commodities.

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

##### GROUP 1.—Stones and carths employed in building, arts, and manufactures.

|  | Pesos.         |
|--|----------------|
| 1. Marble, jasper, and alabaster:  |                |
| <i>a.</i> In the rough or in dressed pieces, squared or prepared for shaping, G. W .....                                       | 100 kil.. 0.50 |
| <i>b.</i> Slabs, plates, or steps of any dimension, polished or not, <sup>a</sup> G. W .....                                   | do.... 1.00    |
| <i>c.</i> Sculptures, high and bas-reliefs, vases, urns, and similar articles for house decoration, T. (Disp. VI, rule 5)..... | do.... 3.10    |
| <i>d.</i> Wrought or chiseled into all other articles, polished or not, T. (Disp. VI, rule 5) .....                            | do.... 2.00    |
| 2. Stones, other, natural or artificial:   |                |
| <i>a.</i> Unwrought, G. W .....  | do.... .20     |
| <i>b.</i> Slabs, plates, or steps, G. W .....  | do.... .50     |
| <i>c.</i> Wrought into all other articles, T. (Disp. VI, rule 5) .....   | do.... 1.00    |

<sup>a</sup> Marble affixed to furniture shall be liable to the same duty as the furniture.



|  | Pesos.         |
|--|----------------|
| 3. Earths employed in manufactures and arts: Cement, lime, and gypsum, G. W..... | 100 kil.. 0.60 |
| 4. Gypsum manufactured into arteles:   |                |
| a. Statuettes, T. (Disp. VI, rule 5).....  | do.... 3.00    |
| b. Arteles, other, T. (Disp. VI, rule 5).....                                    | do.... .75     |

GROUP 2.—*Coal.*

|   |                 |
|---|-----------------|
| 5. Coal and eoke, <sup>a</sup> G. W ..... | 1,000 kil.. .40 |
|---|-----------------|

GROUP 3.—*Schists, bitumens, and their derivatives (I) (II).*

Régime applicable to goods classed in the present group.

Whenever doubt arises as to the classification of the products enumerated in Nos. 6, 7, and 8 the customs must, before collecting duty, refer the matter to the superintendent of finance.

In case of doubt as to the clearance of crude petroleum, a sample of this oil must be taken and the following rules observed:

1. A sample of 200 cubic centimeters shall be taken from 50 cases or less, or from ten barrels or less, comprised in the declaration and belonging to the same kind of goods.

2. These samples shall be mixed in a large receptacle, and when the discharge is terminated 2 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 definitive 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 superintendent of finance from the decision taken by the customs administrator on 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 decision of the customs be sustained. In contrary cases the expenses shall be borne by the administration.

6. In order that the administration may always be enabled to know the nature of products imported under the denominations comprised in the present group, the customs must enter in their statistics and collection sheets the following different kinds:

No. 6 of the tariff:

- a. Tar and other liquid products, even thick.
- b. Pitch, asphalts, schists, and other solid or pasty products.

No. 7 of the tariff:

- a. Petroleum, crude.
- b. Other crude oils which can be used in the preparation of illuminating oils.
- c. Oleonaphtha and the other products classed in this number.

No. 8 of the tariff:

- a. Petroleum, refined.
- b. Other refined oils designed for illumination.
- c. Benzine, vaseline, and the other products comprised in this number.

|   |                |
|---|----------------|
| 6. Tar and mineral pitch, asphalts, bitumens, and schists, <sup>b</sup> G. W .....  | 100 kil.. 1.10 |
| 7. Oleonaphtha, crude natural petroleum and crude oils derived from schists, <sup>c d</sup> G. W.....   | do.... 8.03    |
| 8. Petroleum and other mineral oils, rectified or refined, destined to illumination; benzine, gasoline, and mineral oils not specially mentioned; vaseline, <sup>e</sup> G. W ..... | 100 kil.. 5.20 |

<sup>a</sup> Before discharging coal, the vessels conveying the same will be visited, and the approximate quantity of cargo will be calculated according to the empty space in the hold and the net tonnage of the vessel, by taking for a basis 800 kilograms of coal or 450 kilograms of coke per cubic meter. Should the result not tally with the quantity entered in the manifest and declared, the clearance will be effected by weighing; particulars must be given at the time of payment of duty as to the method of control adopted, and also the name or names of the controlling officer or officers.

<sup>b</sup> The customs authorities must take special care that, under the denomination of tar or mixtures containing tar, neither crude petroleum, oleonaphtha, nor 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 300° Centigrade. Under the name of asphalts or bitumens, impure paraffin or other products must be included in No. 105 of Class III.

(Tow impregnated with pitch, tarred felts, and tarpaulins coated with sand, which heretofore were dutiable according to this number, shall in future be comprised in No. 309 of Class XIII.)

<sup>c</sup> For the collection of duty, the following shall be considered as—

(a) Crude oil derived from schists, those obtained from first distillation, distinguishable by their density of from 900 to 920 thousandths of a degree, or from 66 to 57½ of the centesimal areometer, equal to from 24 degrees and 69 hundredths to 21 degrees and 48 hundredths Cartier.

(b) Crude and natural petroleum, that imported in the state in which found when extracted from the well, and which has undergone no operation whatever whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of 300° C., this petroleum must leave a residuum exceeding 20 per cent of its primitive weight.

<sup>d</sup> The residue from the distillation of petroleum, known under the name of gas oil, imported direct by and for use in gas works, provided that the importation be effected at the direct demand of the president of a company, and that the latter submit their works to the control of the State, is classed in this number.

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

<sup>e</sup> All petroleum and other mineral oils not having the properties described in the note to No. 7 shall be considered as refined.



## GROUP 4.—Ores.

|                     | Pesos.         |
|---------------------|----------------|
| 9. Ores, G. W ..... | 100 kil.. 0.20 |

## GROUP 5.—Crystal and glass.

|  |                 |
|--|-----------------|
| 10. Common or ordinary hollow glassware; electric insulators, T. (Disp. VI, rule 5).....   | 100 kil.. .30   |
| Common bottles of glass, intended to contain beer, rum, and sparkling wines, manufactured with native fruit, shall enjoy a rebate of 60 per cent of the duties stipulated in this number, when imported and declared in the custom-house by the manufacturers of said beverages. |                 |
| 11. Crystal and glass imitating crystal: <i>a</i>  |                 |
| <i>a.</i> Articles, cut, engraved, or gilt, T. (Disp. VI, rule 5).....   | 100 kil.. 10.00 |
| <i>b.</i> Articles, other, T. (Disp. VI, rule 5).....  | do.... 5.40     |
| 12. Plate glass and crystal: <i>a</i>  |                 |
| <i>a.</i> Slabs, paving or roofing, T. (Disp. VI, rule 5) .....  | 100 kil.. 1.65  |
| <i>b.</i> For windows or in other articles, provided they be neither polished, beveled, engraved, nor annealed, T. (Disp. VI, rule 5) .....  | 100 kil.. 3.40  |
| <i>c.</i> Window glass set in lead and polished, or beveled plate glass, T. (Disp. VI, rule 5) .....   | do.... 4.00     |
| <i>d.</i> Articles, engraved or annealed, T. (Disp. VI, rule 5).....   | do.... 8.00     |
| 13. Glass and crystal, tinned, silvered, or coated with other metals:  |                 |
| <i>a.</i> Common mirrors not exceeding 2 mm. in thickness, coated with red or dark mercurial varnish, T. (Disp. VI, rule 5) 100 kil.....   | 8.00            |
| <i>b.</i> Mirrors, other, not beveled, T. (Disp. VI, rule 5) .....   | 100 kil.. 12.50 |
| <i>c.</i> Mirrors, beveled, T. (Disp. VI, rule 5) .....  | do.... 15.00    |
| 14. Glass and crystal in statuettes, flower stands, and vases and similar articles for toilet purposes and house decoration; spectacle and watch glasses; imitations of precious or fine stones; enamel, <i>b</i> T. (Disp. VI, rule 5).....                                     | kilog.. .55     |
| 15. Incandescent electric lamps, mounted or not .....  | hundred.. 3.00  |

## GROUP 6.—Pottery, earthenware, and porcelain.

|  |                |
|--|----------------|
| 16. Tiles, bricks, and roofing tiles of clay, not glazed, for building purposes, furnaces, etc.; articles of fire clay, G. W....   | 100 kil.. .30  |
| 17. Slabs, tiles, ceramic tiles, glazed roofing tiles, or conduits, of clay, cement, or stoneware, G. W .....  | do.... .50     |
| 18. Hollowware, glazed or not, of clay or stoneware:   |                |
| <i>a.</i> Household and kitchen utensils, T. (Disp. VI, rule 5) .....  | do.... .75     |
| <i>b.</i> Dishes or other articles, provided that they be neither gilt, painted, nor ornamented in relief, T. (Disp. VI, rule 5) 100 kil.....  | 3.00           |
| <i>c.</i> Articles, gilt, painted, or ornamented in relief, T. (Disp. VI, rule 5).....   | 100 kil.. 4.00 |
| 19. Hollowware or dishes of faience:   |                |
| <i>a.</i> Neither painted, gilt, nor in relief, T. (Disp. VI, rule 5).....   | do.... 3.00    |
| <i>b.</i> Gilt, painted, or with ornaments in relief, T. (Disp. VI, rule 5).....   | do.... 4.50    |
| 20. Hollowware or dishes of porcelain:   |                |
| <i>a.</i> Neither painted, gilt, nor in relief, T. (Disp. VI, rule 5).....   | do.... 4.00    |
| <i>b.</i> Painted, gilt, or with ornaments in relief, T. (Disp. VI, rule 5).....   | do.... 5.00    |
| 21. Statuettes, flower stands, and vases, high and bas-reliefs, articles for toilet purposes and house decoration, of fine clay, faience, stoneware, porcelain, or bisque, T. (Disp. VI, rule 5) ..... | kilog.. .12    |

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

## GROUP 1.—Gold, silver, and platinum, and alloys of these metals.

|   |               |
|---|---------------|
| 22. Gold and platinum in jewelry or goldsmiths' wares, with or without precious stones, or pearls; jewelry or wares of silver, with precious stones, pearls, and seed pearls, not set, N. W ..... | hectog.. 7.50 |
| 23. Gold or platinum wrought in articles, other, of all kinds, N. W .....   | do.... 2.80   |
| 24. Silver in ingots, bars, plates, sheets, or powder, N. W.....  | kilog.. 2.60  |
| 25. Jewelry or wares of silver, without precious stones or pearls, N. W .....   | hectog.. 1.50 |
| 26. Silversmiths' wares, other, of all kinds, and platinum in ingots, N. W .....  | kilog.. 8.00  |
| 27. Plate, Meneses or Ruolz, N. W.....  | do.... 1.20   |

## GROUP 2.—Cast iron (I).

(I) Articles of malleable cast iron are dutiable as manufactures of wrought iron.

Cast iron:

|   |               |
|---|---------------|
| 28. Pigs, G. W .....  | 100 kil.. .20 |
| 29. Articles not coated or ornamented with another metal or porcelain, neither polished nor turned— |               |
| <i>a.</i> Bars, beams, plates, grates for furnaces, columns, and pipes, G. W.....                   | do.... .60    |
| <i>b.</i> Lubricating boxes for railway trucks and carriages, and railway chairs, G. W.....         | do.... .75    |
| <i>c.</i> Articles, other, G. W .....   | do.... .75    |

*a* Decanters, glasses, tumblers, candlesticks, pillar lamps, and other articles for table service and lighting, white or colored, are comprised in this number.

*b* Separate and spare parts, forming an integral portion of lamps, chandeliers, or bracket lamps, are dutiable according to this number.



|   | Pesos. |
|---|--------|
| 30. Articles of all kinds not coated or ornamented with another metal or porcelain, polished or turned, T. (Disp. VI, rule 5). 100 kil..  | 1.20   |
| 31. Articles of all kinds, enameled, gilt, tinned or coated or ornamented with other metals or porcelain, T. (Disp. VI, rule 5) .....   | 1.80   |
| GROUP 3.— <i>Wrought iron and steel.</i>  |        |
| 32. Iron, soft, or wrought in ingots or "tochos;" <i>a</i> steel in ingots, G. W .....  | .40    |
| 33. Wrought iron or steel:  |        |
| Rolled—   |        |
| <i>a.</i> Rails, G. W .....   | .85    |
| <i>b.</i> Bars of all kinds, including rods; <i>b</i> tires, hoops, and beams, G. W .....   | .90    |
| <i>c.</i> Bars of all kinds of fine crucible steel, <i>c</i> G. W .....   | 1.50   |
| 34. Sheets, rolled—   |        |
| <i>a.</i> Neither polished nor tinned, of 3 millimeters and more in thickness, G. W .....   | 1.10   |
| <i>b.</i> Neither polished nor tinned, of less than 3 millimeters in thickness, and hoop iron, <i>d</i> G. W .....  | 1.20   |
| <i>c.</i> Tinned and tin plate, G. W .....  | 1.50   |
| <i>d.</i> Polished, corrugated, perforated, cold-rolled, galvanized or not, and bands of polished hoop iron, G. W .....   | 1.30   |
| 35. Wrought iron or steel:  |        |
| Cast in pieces, in the rough, neither polished, turned, nor adjusted, weighing, each—   |        |
| <i>a.</i> 25 kilogs. or more, G. W .....  | 1.00   |
| <i>b.</i> Less than 25 kilogs., G. W .....  | 1.35   |
| 36. Cast in pieces, finished—   |        |
| <i>a.</i> Wheels weighing more than 100 kilograms, fish plates, chairs, sleepers, and straight axles; springs for railways and tramways; lubricating boxes, G. W .....  | 1.20   |
| <i>b.</i> Wheels weighing 100 kilogs. or less; springs other than for railways and tramways; bent axles and cranks, G. W .....  | 1.40   |
| 37. Pipes—  |        |
| <i>a.</i> Covered with sheet brass, G. W .....  | 1.40   |
| <i>b.</i> Other, galvanized or not, G. W .....  | 1.40   |
| 38. Wire, galvanized or not—  |        |
| <i>a.</i> 2 millim. or more in diameter, T. (Disp. VI, rule 5) .....  | 1.00   |
| <i>b.</i> More than $\frac{1}{2}$ and up to 2 millim. in diameter, T. (Disp. VI, rule 5) .....  | 1.30   |
| <i>c.</i> $\frac{1}{2}$ millim. or less in diameter and wire covered with any kind of tissue, T. (Disp. VI, rule 5) .....   | 1.60   |
| 39. In large pieces, composed of bars or of bars and sheets fastened by means of rivets or screws; the same, unriveted, perforated, or cut to measure for bridges, frames, and other buildings, <i>c</i> G. W ..... | 1.80   |
| 40. Anchors, chains for vessels or machines, moorings, switches, and signal disks, G. W .....   | 1.65   |
| 41. Wiro gauze:   |        |
| (Wire gauze affixed to frames or otherwise wrought shall be liable to a surtax of 40 per cent.)   |        |
| <i>a.</i> Up to 20 threads per inch, <i>f</i> T. (Disp. VI, rule 5) .....   | 2.00   |
| <i>b.</i> Of 20 threads or more per inch, T. (Disp. VI, rule 5) .....   | .06    |
| 42. Cables, fencing (barbed wire), and netting; furniture springs, G. W .....   | 1.00   |
| 43. Tools and implements:   |        |
| <i>a.</i> Agricultural; hammers and anvils, G. W .....  | .80    |
| <i>b.</i> Fine, for arts, trades, and professions, of crucible steel, T. (Disp. VI, rule 5) .....   | 8.00   |
| <i>c.</i> Other, T. (Disp. VI, rule 5) .....  | 2.50   |
| 44. Screws, nuts, bolts, washers, and rivets; Parisian and similar tacks, T. (Disp. VI, rule 5) .....   | 1.00   |
| 45. Nails, clasp nails, and brads, T. (Disp. VI, rule 5) .....  | 1.00   |
| 46. Buckles:  |        |
| <i>a.</i> Gilt, silvered, or nickeled, T. (Disp. VI, rule 5) .....  | .20    |
| <i>b.</i> Other, T. (Disp. VI, rule 5) .....  | .15    |
| 47. Needles, sewing or embroidering, pins, and pens; pieces of clock works, N. W. (Disp. VI, rule 9) .....  | .60    |
| 48. Crochet hooks and the like; hooks, hairpins, and surgical instruments, N. W. (Disp. VI, rule 9) .....   | .30    |
| 49. Cutlery of all kinds; tailors' scissors; side arms and pieces for same, T. (Disp. VI, rule 5) .....   | .40    |
| 50. Firearms:   |        |
| <i>a.</i> Barrels, unfinished, for portable arms, G. W .....  | .25    |
| <i>b.</i> Small arms, such as pistols and revolvers, also their detached parts, T. (Disp. VI, rule 5) .....   | 1.00   |
| <i>c.</i> Sporting guns: Muzzle-loading, and detached parts thereof, T. (Disp. VI, rule 5) .....  | .60    |
| <i>d.</i> Breech-loading, and detached parts thereof, T. (Disp. VI, rule 5) .....   | 2.50   |

*a* By "tochos" shall be understood rough wrought iron in a mass or prism, round iron or iron in any other form, containing dross. (Wrought iron containing dross has generally an unequal and rough surface.)

Wrought iron in a mass or prism free from dross shall be comprised in No. 33, letter *b*.

In case of doubt, this iron shall be submitted to assay for determining its kind.

*b* The rods in question are iron or steel rods exceeding 8 millimeters in thickness employed in the manufacture of iron wire.

*c* Crucible steel is distinguished from bars 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, square, octagonal, triangular, or flat bars.)

*d* By hoop iron ("flejes") shall be understood unpolished flat bands or circles of less than 3 millimeters in thickness.

*e* Floating docks, of whatever force, size, or construction, shall, as heretofore, be liable to duty of 8,500 pesos and 15 per cent of such duty.

*f* This basis represents one-half of the warp and woof threads comprised in a square of 1 inch—i. e., of 23 millimeters.



|   | Pesos.          |
|---|-----------------|
| 51. Manufactures of tin plate, T. (Disp. VI, rule 5).....   | 100 kil.. 3.00  |
| Wrought iron or steel:  |                 |
| 52. Articles of all kinds not specially mentioned, common, even coated with lead, tin, or zinc, or painted or varnished:  |                 |
| <i>a.</i> In which sheet predominates, T. (Disp. VI, rule 5) .....  | 100 kil.. 2.00  |
| <i>b.</i> In which sheet does not predominate, T. (Disp. VI, rule 5).....   | do.... 1.80     |
| 53. Articles of all kinds not specially mentioned, fine, i. e., polished, enameled, coated with porcelain, nickel, or other metals (with the exception of lead, tin, or zinc), or with ornaments, borders, or parts of other metals, or combined with glass or earthenware: |                 |
| <i>a.</i> In which sheet predominates, T. (Disp. VI, rule 5) .....  | 100 kil.. 2.50  |
| <i>b.</i> In which sheet does not predominate, T. (Disp. VI, rule 5).....   | do.... 2.50     |
| GROUP 4.—Copper and alloys of common metals with copper (brass, bronze, etc.).  |                 |
| 54. Copper scales, copper of first fusion, old copper, brass, etc., G. W .....  | 100 kil.. 3.00  |
| 55. Copper and alloys of copper: In ingots, G. W .....  | do.... 4.00     |
| 56. Rolled in bars of all kinds, G. W .....   | do.... 4.50     |
| 57. Rolled in sheets, G. W .....  | do.... 5.00     |
| 58. Wire, galvanized or not:  |                 |
| <i>a.</i> 1 millimeter and more in diameter, T. (Disp. VI, rule 5) .....  | do.... 4.00     |
| <i>b.</i> Less than 1 millimeter in diameter, T. (Disp. VI, rule 5) .....   | do.... 4.00     |
| <i>c.</i> Gilt, silvered, or nickeled, T. (Disp. VI, rule 5).....   | kilog.. .50     |
| 59. Wire covered with tissues or insulating materials; conducting cables for electricity over public thoroughfares, <sup>a</sup> T. (Disp. VI, rule 5) .....  | 100 kil.. 15.00 |
| 60. Wire gauze:   |                 |
| (Wire gauze affixed to frames or otherwise wrought shall be liable to a surtax of 60 per cent.)   |                 |
| <i>a.</i> Up to 100 threads per inch, <sup>b</sup> T. (Disp. VI, rule 5).....   | do.... 5.00     |
| <i>b.</i> Of 100 threads or more per inch, T. (Disp. VI, rule 5) .....  | kilog.. .10     |
| 61. Pipes, bearings, plates for fireplaces, and boiler-makers' wares partially wrought, G. W.....   | 100 kil.. 9.55  |
| 62. Nails and tacks:  |                 |
| <i>a.</i> Gilt, silvered, or nickeled, T. (Disp. VI, rule 5).....   | kilog.. .20     |
| <i>b.</i> Other, T. (Disp. VI, rule 5).....   | do.... .12      |
| 63. Pins or pens, N. W. (Disp. VI, rule 9).....   | do.... .60      |
| Copper and alloys of copper:  |                 |
| 64. Articles not specially mentioned, varnished or not, T. (Disp. VI, rule 5).....  | do.... .20      |
| 65. Articles, gilt, silvered, or nickeled, not specially mentioned, T. (Disp. VI, rule 5).....  | do.... .30      |
| GROUP 5.—Other metals and their alloys.   |                 |
| 66. Mercury, G. W.....  | kilog.. .40     |
| Nickel, aluminium, and alloys having for a basis these metals:  |                 |
| 67. In lumps or ingots, G. W.....   | 100 kil.. 5.60  |
| Tin and alloys thereof:   |                 |
| 68. In lumps or ingots, G. W .....  | do.... 4.00     |
| Zinc, lead, and other metals not specially mentioned, as well as their alloys:  |                 |
| 69. In lumps or ingots, G. W.....   | do.... 1.00     |
| Nickel, aluminium, and their alloys:  |                 |
| 70. In bars, sheets, pipes, and wire, G. W.....   | do.... 14.00    |
| Tin and alloys thereof:   |                 |
| 71. In bars, sheets, pipes, and wire, G. W.....   | do.... 7.00     |
| Zinc, lead, and other metals:   |                 |
| 72. In bars, sheets, pipes, and wire, G. W .....  | do.... 1.50     |
| 73. Tin hammered in thin leaves (tin foil) and capsules for bottles, T. (Disp. VI, rule 5).....   | kilog.. .035    |
| Nickel, or aluminium, and their alloys:   |                 |
| 74. Articles of all kinds, T. (Disp. VI, rule 5) .....  | do.... .50      |
| Tin and alloys thereof (Britannia metal, etc.):   |                 |
| 75. Articles of all kinds, T. (Disp. VI, rule 5).....   | do.... .50      |
| Zinc, lead, and other metals, and their alloys:   |                 |
| <i>a.</i> Articles, gilt, silvered, or nickeled, T. (Disp. VI, rule 5) .....  | do.... .30      |
| <i>b.</i> Articles, other, T. (Disp. VI, rule 5) .....  | do.... .15      |
| GROUP 6.—Wastes and scoria.   |                 |
| 77. 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 .....   | 100 kil.. .30   |
| 78. Scoria resulting from the smelting of ores, G. W.....   | do.... .05      |

<sup>a</sup> By conducting cables for electricity shall be meant cables composed of one or more wires of copper or any alloy of copper, whatever be their thickness, provided that they be covered with an insulating wrapper, without taking into consideration whether they are inclosed in pipes of iron or lead or strengthened with cordage or iron or steel wire.

<sup>b</sup> This basis represents one-half of the warp and woof threads comprised in a square of 1 inch—i. e., of 23 millimeters.



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

GROUP 1.—*Simple drugs.*

|   | Pesos.         |
|---|----------------|
| 79. Oleaginous seeds, copra or cocoanuts, G. W.....   | 100 kil.. 2.00 |
| 80. Resins and gums:  |                |
| <i>a.</i> Colophony, pitch, and similar products, G. W.....   | do.... 1.00    |
| <i>b.</i> Spirits of turpentine, T. (Disp. VI, rule 5).....   | do.... 2.50    |
| <i>c.</i> Caoutchouc and gutta-percha, raw or melted in lumps, G. W.....                              | do.... 6.00    |
| 81. Extracts of licorice, camphor, aloes and other similar vegetable juices, G. W.....                | do.... 5.25    |
| 82. Tan bark, G. W.....   | do.... .25     |
| 83. Opium, G. W.....  | kilog.. 2.30   |
| (Opium prepared for smoking shall, in addition, be liable to a surtax of 100 per cent of the duties.) |                |
| 84. Other simple vegetable products, not specially mentioned, G. W.....                               | 100 kil.. 2.75 |
| 85. Animal products employed in medicine, not specially mentioned, G. W.....                          | do.... 1.80    |
| 86. Natural colors, in powder or in lumps (ochers, etc.), G. W.....                                   | do.... .60     |

GROUP 2.—*Colors, dyes, and varnishes.*

|   |                 |
|---|-----------------|
| 87. Artificial colors of metallic bases:  |                 |
| <i>a.</i> In powder or lumps, G. W.; T. (Disp. VI, rule 4).....   | 1.00 kil.. 2.55 |
| <i>b.</i> Prepared in the paste, oil, or water; also lead or colored pencils, G. W.; T. (Disp. VI, rule 4)..... | do.... 5.95     |
| 88. Other artificial colors, in powder, crystals, lumps, or paste, G. W.; T. (Disp. VI, rule 4).....            | kilog.. .25     |
| 89. Natural dyes:   |                 |
| <i>a.</i> Woods, barks, roots, etc., for dyeing, G. W.....  | 100 kil.. .20   |
| <i>b.</i> Madder, G. W.....   | do.... 4.50     |
| <i>c.</i> Indigo and cochineal, G. W.....   | kilog.. .20     |
| 90. Artificial dyes:  |                 |
| <i>a.</i> Extracts from logwood, archil, and other dyeing extracts, G. W.; T. (Disp. VI, rule 4).....           | 100 kil.. 5.00  |
| <i>b.</i> Writing, drawing, or printing inks, G. W.; T. (Disp. VI, rule 4).....                                 | do.. 3.00       |
| <i>c.</i> Colors derived from coal, G. W.; T. (Disp. VI, rule 4).....   | kilog.. .20     |
| 91. Varnish, G. W.; T. (Disp. VI, rule 4).....  | 100 kil.. 7.50  |
| 92. Blacking, G. W.....   | do.... 3.00     |

GROUP 3.—*Chemical and pharmaceutical products.*

|   |               |
|---|---------------|
| 93. Simple bodies:  |               |
| <i>a.</i> Sulphur, G. W.....  | 100 kil.. .15 |
| <i>b.</i> Bromine, boron, iodide, and phosphorus. Phosphorus: T. (Disp. VI, rule 5); other: G. W.....                               | kilog.. .35   |
| 94. Inorganic acids:  |               |
| <i>a.</i> Hydrochloric, boric, nitric, and sulphuric, also aqua regia, G. W.....  | 100 kil.. .30 |
| <i>b.</i> Other, G. W.....  | do.... 10.00  |
| 95. Organic acids:  |               |
| <i>a.</i> Oxalic, citric, tartaric, and phenic, G. W.....   | do.... 1.00   |
| <i>b.</i> Oleic, stearic, and palmitic, G. W.....   | do.... 1.40   |
| <i>c.</i> Acetic, G. W.....   | do.... 12.00  |
| <i>d.</i> Other, G. W.....  | do.... 10.00  |
| 96. Oxides and oxyhydrates: Of ammoniac, soda, potash, and other caustic and barilla alkalis, G. W.....                             | do.... .25    |
| 97. Inorganic salts:  |               |
| <i>a.</i> Chloride of sodium (common salt), G. W.....   | do.... 1.10   |
| <i>b.</i> Chloride of potassium; sulphates of soda, iron, or magnesia; carbonate of magnesia; alum, G. W.....                       | do.... .80    |
| <i>c.</i> Sulphate of ammoniac; phosphates and superphosphates of lime; nitrate of potash and soda, G. W.....                       | do.... .05    |
| <i>d.</i> Other salts of ammoniac, salts of copper, chloride of lime, sulphate of potash, hyposulphide of soda and borax, G. W..... | do.... 1.50   |
| <i>e.</i> Chlorates of soda and potash, G. W.....   | do.... 3.60   |
| 98. Organic salts:  |               |
| <i>a.</i> Acetates and oxalates, G. W.....  | do.... 5.00   |
| <i>b.</i> Citrates and tartrates, V. (Disp. VI, rule 5).....  | do.... 6.00   |
| 99. Alkaloids and their salts; chlorides of gold and silver, N. W.....  | kilog.. 13.50 |
| 100. Chemical products not specially mentioned, <i>a</i> G. W.; T. (Disp. VI, rule 4).....  | do.... .05    |
| 101. Pills, capsules, medicinal dragees, and the like, <i>a</i> T. (Disp. VI, rule 5).....  | do.... .25    |
| 102. Pharmaceutical products not specially mentioned, <i>a</i> T. (Disp. VI, rule 5).....   | do.... .10    |

GROUP 4.—*Oils, fats, wax, and their derivatives.*

|  |                |
|--|----------------|
| 103. Vegetable oils:   |                |
| <i>a.</i> Solid (cocoanut, palm, etc.), G. W.....  | 100 kil.. 2.50 |
| <i>b.</i> Liquid, except olive oil, G. W.....  | do.... 3.00    |
| 104. Crude oils and animal fats:   |                |
| <i>a.</i> Cod-liver oil and other medicinal oils, not refined, G. W.....                     | do.... 2.95    |
| <i>b.</i> Glycerin, olein, stearin, and spermaceti, crude, G. W.....                         | do.... 1.40    |
| <i>c.</i> Other crude oils and fats, G. W.....   | do.... .50     |
| 105. Mineral, vegetable, or animal wax, unwrought, and paraffin in lumps, G. W.....          | do.... 5.15    |
| 106. Articles of stearin and paraffin, wax of all kinds, wrought, T. (Disp. VI, rule 5)..... | do.... 2.40    |

*a*The products or substances comprised in Nos. 100, 101, and 102 shall be examined by chemical experts, who must sign the declarations simultaneously with the customs employes.



|   | Pesos.        |
|---|---------------|
| 107. Common soap, G. W.; T. (Disp. VI, rule 4).....do....   | 0.50          |
| 108. Perfumery and essences, T. (Disp. VI, rule 5) .....  | kilog.. .20   |
| GROUP 5.— <i>Various.</i>   |               |
| 109. Artificial or chemical fertilizers, G. W.....100 kil..   | .05           |
| 110. Mineral waters, natural or artificial, S. T. (Disp. VI, rule 13) .....                                 | heetol.. 1.20 |
| 111. Starch and feculæ for industrial uses; dextrin and glucose, G. W.; T. (Disp. VI, rule 4).....100 kil.. | 1.40          |
| 112. Glues, albumens, and gelatin, G. W.....do....  | 4.20          |
| 113. Carbons prepared for electric lighting, G. W.....do....  | 6.00          |
| 114. Gunpowder and explosives:  |               |
| a. Gunpowder, explosive compounds, and miners' fuses, G. W.; T. (Disp. VI, rule 4).....do....               | 4.00          |
| b. Gunpowder, sporting, and other explosives not destined to mines, <i>a</i> N. W.....                      | kilog.. .20   |

## CLASS IV.—COTTON AND MANUFACTURES THEREOF.

GROUP 1.—*Cotton in the wool and yarns.*

|   |                |
|---|----------------|
| 115. Cotton in the wool and cotton waste, <i>b</i> G. W .....   | 100 kil.. 2.00 |
| 116. Cotton yarn and thread for crocheting, embroidering, and sewing, <i>c</i> including the weight of reels, N. W. (Disp. VI, rule 9)..... | kilog.. .18    |

GROUP 2.—*Tissues.*

NOTE I.—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. IV):

1. Cotton tissues containing threads of hemp, jute, linen, ramie, or pita shall be liable to a surtax of 15 per cent 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 tissue.

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

2. Cotton tissues containing threads of wool, flock wool, hair or wastes of these materials, shall be liable to a surtax of 35 per cent 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 tissue.

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

3. Cotton tissues containing threads of silk or floss silk shall be liable to a surtax of 70 per cent 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 tissue.

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

The provisions of this note shall not apply to knitted stuffs, tulles, lace, blondes, and tulles for borders (see Disp. IV, rule 7), to ribbons (Disp. IV, rule 8), or to trimmings (Disp. IV, rule 9).

NOTE II.—Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (see Disp. IV):

(a) Tissues, brochés, or woven like brocades with silk or floss silk shall be liable to the duties leviable thereon, plus a surtax of 35 per cent.

(b) Tissues 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 30 per cent.

Should the embroidery contain threads, purl, or spangles of common metals or of silver the surtax shall amount to 60 per cent of the duties applicable to the tissue.

When the threads, purl, or spangles are of gold the surtax shall be 100 per cent.

(c) Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to 100 per cent.

(d) Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.

Shawls called "mantones" and "pañolones," traveling rugs, counterpanes, sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent of the duties leviable thereon.

Other made-up articles, wearing apparel, and clothing of all kinds, finished, half finished, or simply basted shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.

|   |              |
|---|--------------|
| 117. Tissues, plain and without figures, napped or not, weighing 10 kilograms or more per 100 square meters, unbleached, bleached, or dyed, having: |              |
| a. Up to 9 threads, N. W .....  | kilog.. 0.08 |
| b. From 10 to 15 threads, N. W.....   | do.... .12   |
| c. From 16 to 19 threads, N. W.....   | do.... .18   |
| d. 20 threads or more, N. W.....  | do.... .30   |

*a* All gunpowder destined to any kind of firearms, capable of passing through a metallic riddle with round holes of  $2\frac{1}{2}$  millimeters in diameter, shall be considered as sporting.

*b* Cotton yarns and threads of less than 20 centimeters in length shall be considered as waste of spun cotton.

*c* Yarns and threads combined in any proportion with threads of common meta shall follow the régime of No. 164, Class VII.



Pesos.

|  |         |      |
|--|---------|------|
| 117 <sup>bis</sup> . The same tissues, printed or manufactured with dyed yarns:<br>Dutiable as the tissue, with a surtax of 30 per cent, N. W.                     |         |      |
| 118. Tissues, plain and without figures, napped or not, weighing less than 10 kilograms per 100 square meters, unbleached, bleached, or dyed, having:              |         |      |
| <i>a.</i> Up to 6 threads, N. W.....   | kilog.. | 0.10 |
| <i>b.</i> From 7 to 11 threads, N. W.....  | do....  | .14  |
| <i>c.</i> From 12 to 15 threads, N. W.....   | do....  | .20  |
| <i>d.</i> From 16 to 19 threads, N. W.....   | do....  | .30  |
| <i>e.</i> 20 threads or more, N. W.....  | do....  | .40  |
| 118 <sup>bis</sup> . The same tissue, printed or manufactured with dyed yarns:<br>Dutiable as the tissue, with a surtax of 40 per cent, N. W.                      |         |      |
| 119. Tissues, twilled or figured on the loom, napped or not, weighing 10 kilograms or more per 100 square meters, unbleached, bleached, or dyed, having:           |         |      |
| <i>a.</i> Up to 6 threads, N. W.....   | kilog.. | .10  |
| <i>b.</i> From 7 to 11 threads, N. W.....  | do....  | .12  |
| <i>c.</i> From 12 to 15 threads, N. W.....   | do....  | .16  |
| <i>d.</i> From 16 to 19 threads, N. W.....   | do....  | .24  |
| <i>e.</i> 20 threads or more, N. W.....  | do....  | .35  |
| 119 <sup>bis</sup> . The same tissues, printed or manufactured with dyed yarns:<br>Dutiable as the tissue, with a surtax of 30 per cent, N. W.                     |         |      |
| 120. Tissues, twilled or figured on the loom, napped or not, weighing less than 10 kilograms per 100 square meters, unbleached, bleached, or dyed, having:         |         |      |
| <i>a.</i> Up to 6 threads, N. W.....   | kilog.. | .12  |
| <i>b.</i> From 7 to 11 threads, N. W.....  | do....  | .16  |
| <i>c.</i> From 12 to 15 threads, N. W.....   | do....  | .24  |
| <i>d.</i> From 16 to 19 threads, N. W.....   | do....  | .35  |
| <i>e.</i> 20 threads or more, N. W.....  | do....  | .45  |
| 120 <sup>bis</sup> . The same tissues, printed or manufactured with dyed yarns:<br>Dutiable as the tissues, with surtax of 40 per cent, N. W.                      |         |      |
| 121. Tissues for counterpanes, N. W.....   | do....  | .16  |
| 122. Piqués of all kinds, N. W.....  | do....  | .30  |
| 123. Carded tissues:   |         |      |
| <i>a.</i> Unbleached, half-bleached, or dyed in the piece, N. W.....   | do....  | .06  |
| <i>b.</i> Bleached, printed or manufactured with dyed yarns, N. W.....   | do....  | .15  |
| 124. Velvety tissues, such as corduroys and velveteens; three-ply plush tissues, cut or not, N. W.....   | do....  | .30  |
| 125. Knitted goods, even with needlework <i>a</i> .....  | do....  | .60  |
| <i>a.</i> In the piece, jerseys or drawers, N. W.....  | do....  | .60  |
| <i>b.</i> Stockings, socks, gloves, and other small articles, N. W.....  | do....  | .70  |
| 126. Tulles: <i>b</i>  |         |      |
| <i>a.</i> Plain, N. W.....   | do....  | .40  |
| <i>b.</i> Figured or embroidered on the loom, N. W.....  | do....  | .60  |
| 127. Lace, blondes, and tulle for borders, of all kinds, <i>b</i> N. W.....  | do....  | 1.00 |
| 128. Carpets of cotton, N. W.....  | do....  | .10  |
| 129. Tissues called tapestry, for upholstering furniture and for curtains, manufactured with dyed yarns; table covers and counterpanes of the same kind, N. W..... | kilog.. | .25  |
| 130. Wicks for lamps and candles, N. W.....  | do....  | .10  |
| 131. Trimmings of cotton; ribbons and galloons, <i>c d</i> N. W.....   | do....  | .35  |

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

GROUP 1.—*Raw and spun.*

|   |           |      |
|---|-----------|------|
| 132. Hemp, flax, and ramie, raw, hackled, or tow, G. W.....   | 100 kil.. | 2.25 |
| 133. Abaca, heniquen, pita, jute, and other vegetable fibers, raw, hackled, or tow, G. W.....   | do....    | .80  |
| 134. Twisted yarns of two or more ends (including the weight of the reels); <i>e</i> also the above fibers prepared for spinning, N. W. (Disp. VI, rule 9)..... | kilog..   | .10  |
| 135. Rope and cordage:  |           |      |
| <i>a.</i> Twine or rope yarn and cord of hemp, not exceeding 3 millimeters in thickness, G. W.....  | 100 kil.. | 6.00 |
| <i>b.</i> Cordage and rope makers' wares of hemp, exceeding 3 millimeters in thickness, N. W.....   | do....    | 6.00 |
| <i>c.</i> Cordage and rope makers' wares of abaca, heniquen, pita, jute, or other fibers, N. W.....   | do....    | 6.00 |

GROUP 2.—*Tissues.*

NOTE I.—When the tissues included in the numbers of this group contain an admixture, they shall, according to kind, be liable to the following surtaxes (see Disp. IV):

*a* 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 Disp. IV, rule 7.)

*b* 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 VII. (See Disp. IV, rule 7.)

*c* See Disp. IV, rules 9 and 13.

*d* 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 Disp. IV, rule 8.)

*e* Yarns and threads combined in any proportion with threads of common metal shall follow the régime of No. 164, Class VII.



1. Tissues of hemp, jute, linen, ramie, or pita containing threads of wool, flock wool, hair, or their wastes shall be liable to a surtax of 40 per cent 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 tissue.

When the number of threads of wool, flock wool, hair, or their wastes exceeds one-fifth of the total, the tissues shall be subject to the corresponding duties of group 2, Class VI, as tissues mixed with wool.

2. Tissues of hemp, jute, linen, ramie, or pita, containing threads of silk or floss silk, shall be liable to a surtax of 60 per cent 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 tissue.

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

3. Tissues of cotton containing an admixture of hemp, linen, ramie, jute, or other vegetable fibers and at same time threads of silk or floss silk, shall be dutiable according to the corresponding numbers of this group (see Disp. IV, rule 5, letter B), with a surtax of 60 per cent, 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 tissue.

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

The provisions of this note shall not apply to knitted stuffs, tulle, lace, blonde and tulle for borders (see Disp. IV, rule 7), to ribbons (Disp. IV, rule 8) or to trimmings (Disp. IV, rule 9).

NOTE II.—Articles included in this group which are within the under-mentioned conditions shall be liable to the following surtaxes (Disp. IV):

(a) Tissues, brochés, or woven-like brocades with silk or floss silk, shall be liable to the duties leviable thereon, plus a surtax of 30 per cent.

(b) Tissues 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 30 per cent.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to 60 per cent of the duties applicable to the tissue.

When the threads, purl, or spangles are of gold, the surtax shall be 100 per cent.

(c) Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to 100 per cent.

(d) Tissues entirely or partially made up into sacks shall be liable to the duties applicable thereto, plus a surtax of 15 per cent.

Sheets, towels, tablecloths and napkins, mantles, veils, shawls, hemmed fichus and handkerchiefs shall, for the making-up, be liable to a surtax of 30 per cent of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, finished, half-finished, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making-up.

136. Tissues of hemp, linen, ramie, jute, or other vegetable fibers, not specially mentioned, plain, twilled, or damasked, weighing 35 kilograms or more per 100 square meters, unbleached, half-bleached, or dyed in the piece, having:

|                                    |           |      |
|------------------------------------|-----------|------|
| a. Up to 5 threads, N. W .....     | 100 kil.. | 2.00 |
| b. From 6 to 8 threads, N. W ..... | kilog..   | .05  |
| c. 9 threads or more, N. W .....   | do....    | .08  |

136<sup>bis</sup> The same tissues, bleached or printed:

Dutiable as the tissue, with a surtax of 15 per cent, N. W.

136<sup>ter</sup> The same tissues, manufactured with dyed yarns:

Dutiable as the tissue, with a surtax of 25 per cent, N. W.

137. Tissues, plain, twilled, or damasked, weighing from 20 to 35 kilograms per 100 square meters, unbleached, half-bleached, or dyed in the piece, having:

|                                      |         |     |
|--------------------------------------|---------|-----|
| a. Up to 5 threads, N. W .....       | kilog.. | .06 |
| b. From 6 to 8 threads, N. W .....   | do....  | .08 |
| c. From 9 to 12 threads, N. W .....  | do....  | .12 |
| d. From 13 to 16 threads, N. W ..... | do....  | .16 |
| e. 17 threads or more, N. W .....    | do....  | .20 |

137<sup>bis</sup> The same tissues, bleached or printed:

Dutiable as the tissue, with a surtax of 25 per cent, N. W.

137<sup>ter</sup> The same tissues, manufactured with dyed yarns:

Dutiable as the tissue, with a surtax of 40 per cent, N. W.

138. Tissues, plain, twilled, or damasked, weighing from 10 to 20 kilograms per 100 square meters, unbleached, half bleached, or dyed in the piece, having—

|                                      |         |      |
|--------------------------------------|---------|------|
| a. Up to 8 threads, N. W .....       | kilog.. | 0.08 |
| b. From 9 to 12 threads, N. W .....  | do....  | .12  |
| c. From 13 to 16 threads, N. W ..... | do....  | .18  |
| d. From 17 to 20 threads, N. W ..... | do....  | .25  |
| e. 21 threads or more, N. W .....    | do....  | .35  |

138<sup>bis</sup> The same tissues, bleached or printed:

Dutiable as the tissue, with a surtax of 30 per cent, N. W.



|  | Pesos.       |
|--|--------------|
| 138 <sup>ter</sup> . The same tissues, manufactured with dyed yarns:<br>Dntiable as the tissue, with a surtax of 50 per cent, N. W.  |              |
| 139. Tissues, plain, twilled, or damasked, weighing less than 10 kilograms per 100 square meters, unbleached, half bleached, or dyed in the piece, having—   |              |
| <i>a</i> . Up to 8 threads, N. W.....  | kilog.. 0.10 |
| <i>b</i> . From 9 to 12 threads, N. W.....   | do.... .14   |
| <i>c</i> . From 13 to 16 threads, N. W.....  | do.... .20   |
| <i>d</i> . From 17 to 20 threads, N. W.....  | do.... .35   |
| <i>e</i> . 21 threads or more, N. W.....   | do.... .60   |
| 139 <sup>bis</sup> . The same tissues, bleached or printed:<br>Dntiable as the tissue, with a surtax of 30 per cent, N. W.   |              |
| 139 <sup>ter</sup> . The same tissues, manufactured with dyed yarns:<br>Dntiable as the tissue, with a surtax of 50 per cent.  |              |
| 140. Velvets and plushes of linen, jute, etc., N. W.....   | do.... .20   |
| 141. Knitted goods of linen or hemp, mixed or not with cotton or other vegetable fibers, even with needlework: <i>a</i>  |              |
| <i>a</i> . In the piece, jerseys or drawers, N. W.....   | kilog.. .80  |
| <i>b</i> . Stockings, socks, gloves, and other small articles, N. W.....   | do.... 1.00  |
| 142. Tulles: <i>b</i>  |              |
| <i>a</i> . Plain, N. W.....  | do.... .60   |
| <i>b</i> . Figured or embroidered on the loom, N. W.....   | do.... .75   |
| 143. Lace, blonde, and tulles for borders, <i>b</i> N. W.....  | do.... 2.00  |
| 144. Carpets of jute, hemp, or other vegetable fibers without admixture of wool, N. W.....   | do.... .10   |
| 145. Tissues called tapestry for upholstering furniture and for curtains, mixed or not with cotton, figured or damasked, provided they be manufactured with yarns dyed prior to being woven; table covers and counterpanes of the same kind, N. W..... | kilog.. .28  |
| 146. Trimmings of hemp, jute, linen, ramie, etc.; ribbons and galloons, <i>c d</i> N. W.....   | do.... .40   |

## CLASS VI.—WOOL, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw and spun.*

|   |                |
|---|----------------|
| 147. Bristles, hair, and horsehair, G. W.....   | 100 kil.. 4.50 |
| 148. Wool, raw, G. W.....   | kilog.. .20    |
| 149. Woolen yarn, unbleached, bleached or dyed, single or twisted, N. W.....                | do.... .40     |
| Woolen yarns mixed with silk shall be liable to the following surtaxes:                     |                |
| When containing up to one-fifth of silk.....  | per cent.. 45  |
| When containing up to two-fifths of silk.....   | do.... 100     |
| When containing three-fifths or more of silk the yarns shall be dntiable as untwisted silk. |                |

GROUP 2.—*Tissues and fulled stuffs.*

NOTE I.—When the tissues comprised in this group are mixed, they shall, according to kind, be liable to the following surtaxes (see Disp. IV):

1. Tissues of wool or hair containing threads of silk or floss silk shall be liable to a surtax of 45 per cent 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 tissue.

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

2. Tissues containing an admixture of wool and cotton, or of wool and 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 (Disp. IV, rule 5, Letter *A*), with a surtax of 45 per cent, provided that the number of silk or floss silk threads, counted in warp and weft, does not exceed one-fifth of the total number of threads composing the tissue.

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

The provisions of this note shall not apply to knitted stuffs, tulles, lace, blonde, and tulles for borders (see Disp. IV, rule 7), to ribbons (Disp. IV, rule 8) or to trimmings (Disp. IV, rule 9).

NOTE II.—Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (Disp. IV):

*A*. Tissues, brochés, or woven like brocades with silk or floss silk, shall be liable to the duties leviable thereon, plus a surtax of 20 per cent.

*B*. Tissues 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 40 per cent.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to 60 per cent of the duties applicable to the tissue.

When the threads, purl, or spangles are of gold, the surtax shall be 100 per cent.

*a* Knitted goods containing an admixture of wool, silk, or floss silk shall, respectively, be dutiable according to the corresponding numbers of Classes VI and VII. (See Disp. IV, rule 7.)

*b* When such goods are mixed with silk, they shall be subject to the corresponding number of Class VII. (See Disp. IV, rule 7.)

*c* See Disp. IV, rules 9 and 13.

*d* Ribbons and galloons containing in any proportion threads of wool or silk shall, respectively, be liable to the corresponding numbers of Class VII. (See Disp. IV, rule 8.)



Pesos.

C. Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold, the surtax shall amount to 100 per cent.

D. Shawls, including those called "mantones" and "pañolones," fichus, horse cloths or blankets, traveling rugs, bed covers, counterpanes or bordered blankets (even when the border consists of a silk ribbon, provided the latter be not more than 2 centimeters in width) shall, for the making up, be liable to a surtax of 30 per cent of the duties leviable thereon.

On other made-up articles, wearing apparel and clothing of all kinds, finished, half finished, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part plus a surtax of 100 per cent.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.

|   |         |      |
|---|---------|------|
| 150. Swanskin of pure or mixed wool, N. W.....  | kilog.. | 0.06 |
| 151. Baizes:  |         |      |
| a. Of pure wool, N. W.....  | do....  | .10  |
| b. Of mixed wool, N. W.....   | do....  | .08  |
| 152. Flannels, white or colored, for underclothing:   |         |      |
| a. Of pure wool, N. W.....  | do....  | .30  |
| b. Of mixed wool, N. W.....   | do....  | .15  |
| 153. Blankets or counterpanes of wool, pure or mixed with other materials:  |         |      |
| a. Gray blankets ("pardas"), N. W.....  | do....  | .06  |
| b. Other, N. W.....   | do....  | .10  |
| 154. Astrakhans, plushes, and velvets of wool, pure or mixed, N. W.....   | do....  | .30  |
| 155. Cloths and other tissues not specially mentioned, of wool, hair, or flock wool, comprised or not in drapery, weighing per square meter:  |         |      |
| 300 grams or more:  |         |      |
| a. Of wool, hair, or flock wool, pure, N. W.....  | kilog.. | .40  |
| b. Of wool or hair, mixed, N. W.....  | do....  | .25  |
| 156. From 175 to 300 grams:   |         |      |
| a. Of wool, hair, or flock wool, pure, N. W.....  | do....  | .50  |
| b. Of wool or hair, mixed, N. W.....  | do....  | .35  |
| 157. Less than 175 grams:   |         |      |
| a. Of wool, hair, or flock wool, pure, N. W.....  | do....  | .60  |
| b. Of wool or hair mixed, N. W.....   | do....  | .45  |
| 158. Tissues of bristle or horsehair, with or without an admixture of cotton or other vegetable fibers, N. W.....   | do....  | .40  |
| 159. Knitted stuffs, with or without an admixture of cotton or other vegetable fibers, even with needlework: <i>a</i>   |         |      |
| a. In the piece, jerseys or drawers, N. W.....  | do....  | .90  |
| b. In stockings, socks, gloves, and other small articles, N. W.....   | do....  | 1.10 |
| 160. Carpets of wool, pure or mixed with other materials:   |         |      |
| a. With uncut pile, N. W.....   | do....  | .16  |
| b. Plushy or with cut pile, N. W.....   | do....  | .20  |
| 161. Tissues called tapestry, for curtains and upholstering furniture, of wool, pure or mixed with cotton or other vegetable fibers, even figured or damasked, weighing more than 350 grams per square meter; table covers and counterpanes of the same kind, N. W..... | kilog.. | .60  |
| 162. Felts of wool, pure or mixed, N. W.....  | do....  | .12  |
| 163. Trimmings of wool; ribbons and galloons, <i>b c</i> N. W.....  | do....  | .45  |

#### CLASS VII.—SILK AND MANUFACTURES OF SILK.

##### GROUP 1.—Yarns.

|  |         |      |
|--|---------|------|
| 164. Silk and floss silk, spun or twisted, in skeins, <i>d</i> N. W.....         | kilog.. | 2.25 |
| 165. Silk on reels, including weight of the reels, N. W. (Disp. VI, rule 9)..... | do....  | .80  |

##### GROUP 2.—Tissues.

NOTE I.—The tissues comprised in this group shall be considered as pure silk tissues when the number of silk or floss silk threads counted in the warp and weft exceeds one-half of the total number of threads composing the tissue. (Disp. IV, rule 6.)

This rule shall not apply to knitted stuffs, tulles, lace, blondes and tulles for borders, or to ribbons or galloons not exceeding 15 centimeters in width. Such goods shall be considered as mixed silk tissues and dutiable according to the corresponding numbers of the tariff when containing threads of cotton or other vegetable fibers, wool or flock wool, whatever be the proportion of such threads in the mixture. (Disp. IV, rules 7 and 8.)

*a* Knitted goods containing an admixture of silk shall be dutiable according to the corresponding numbers of Class VII. (See Disp. IV, rule 7.)

*b* See Disp. IV, rules 9 and 13.

*c* Ribbons and galloons containing in any proportion threads of silk shall be dutiable according to the corresponding numbers of Class VII. (Disp. IV, rule 8.)

*d* Yarns and threads of all kinds of vegetable fibers combined in any proportion with threads of common metal shall be dutiable according to this number. Those combined with gold or silver shall be subject to the corresponding numbers of group 1, Class II.



Pesos.

NOTE II.—Articles included in this group which are within the undermentioned conditions shall be liable to the following surtaxes (see Disp. IV):

a. Tissues 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 50 per cent.

Should the embroidery contain threads, purl, or spangles of common metals or of silver, the surtax shall amount to 60 per cent of the duties applicable to the tissue.

When the threads, purl, or spangles are of gold the surtax shall be 100 per cent.

b. Tissues and trimmings containing threads or purl of common metals or silver shall be liable to a surtax of 50 per cent of the duties leviable thereon.

When the threads or purl are of gold the surtax shall amount to 100 per cent.

c. Shawls called "mantones," handkerchiefs of manila hemp, blankets, counterpanes, shawls, veils, mantles, hemmed fichus, and handkerchiefs shall, for the making up, be liable to a surtax of 30 per cent of the duties leviable thereon.

Other made-up articles, wearing apparel and clothing of all kinds, finished, half-finished, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component tissue on their most visible exterior part, plus a surtax of 100 per cent.

Articles of hosiery specially mentioned shall not be liable to the payment of the surtax for making up.

|      |  |         |      |
|------|--|---------|------|
| 166. | Tissues of unbleached silk, N. W. ....   | kilog.. | 1.04 |
| 167. | Tissues of silk or floss silk:   |         |      |
|      | Not mixed with any other material—   |         |      |
|      | Plain, not figured, twilled, or serged—  |         |      |
|      | a. Black, N. W. ....   | do....  | 3.80 |
|      | b. Colored, a N. W. ....   | do....  | 4.85 |
| 168. | Figured, plushy, or velvety, N. W. ....  | do....  | 4.40 |
| 169. | Mixed with another material—   |         |      |
|      | Plain, not figured, twilled, or serged—  |         |      |
|      | a. Mixed with cotton or other vegetable fibers, N. W. ....   | do....  | 2.20 |
|      | b. Mixed with wool or hair, N. W. ....   | do....  | 2.40 |
| 170. | Figured, plushy, or velvety, N. W. ....  | do....  | 3.00 |
| 171. | Knitted stuffs of boiled silk, of unbleached silk, or of floss silk, made up in any kind of article: |         |      |
|      | a. Of pure silk, N. W. ....  | do....  | 3.50 |
|      | b. Mixed with other textile materials, N. W. ....  | do....  | 3.00 |
| 172. | Tulles of silk or floss silk, pure or mixed:   |         |      |
|      | a. Plain, N. W. ....   | do....  | 2.40 |
|      | b. Figured or embroidered on the loom, N. W. ....  | do....  | 3.00 |
| 173. | Lace tulles for borders and blends, of silk or floss silk, plain or figured:                         |         |      |
|      | a. Not mixed, N. W. ....   | do....  | 6.00 |
|      | b. Mixed with cotton or other vegetable fibers, N. W. ....   | do....  | 4.00 |
| 174. | Trimmings of silk, b N. W. ....  | do....  | .60  |

CLASS VIII.—PAPER AND ITS APPLICATIONS.

GROUP 1.

|      |                          |           |     |
|------|--------------------------|-----------|-----|
| 175. | Paper pulp, c G. W. .... | 100 kil.. | .25 |
|------|--------------------------|-----------|-----|

GROUP 2.—Printing and writing paper.

|      |  |           |      |
|------|--|-----------|------|
| 176. | Paper, endless, white or colored, uncut, weighing per square meter:  |           |      |
|      | a. 35 grams or less, T. (Disp. VI, rule 5) ....  | 100 kil.. | 2.00 |
|      | b. From 35 to 50 grams, T. (Disp. VI, rule 5) ....   | do....    | 1.00 |
|      | c. 50 grams or more, T. (Disp. VI, rule 5) ....  | do....    | 1.50 |
| 177. | Paper, endless, of whatever weight, white or colored, cut; handmade paper, pencil or ink ruled paper, and envelopes, T. (Disp. VI, rule 5).... | 100 kil.. | 3.50 |

Envelopes of all kinds shall be liable to a surtax of 50 per cent of the duties applicable thereto, and dutiable together with the weight of the immediate packages.

Letter paper contained in fancy and other boxes shall likewise be subject to a surtax of 50 per cent, and dutiable together with the weight of such boxes.

GROUP 3.—Paper, printed, engraved, or photographed.

|      |  |           |      |
|------|--|-----------|------|
| 178. | Books, bound or unbound, and other printed matter: d |           |      |
|      | a. In Spanish, T. (Disp. VI, rule 5) ....            | 100 kil.. | 2.50 |
|      | b. In foreign languages, T. (Disp. VI, rule 5)....   | do....    | 2.50 |

a Tissues consisting of black yarns combined with colored yarns shall be considered as colored tissues.

b See Disp. IV, rules 9 and 13.

c This number only includes paper pulp perforated in such manner as to be fit only for the manufacture of paper or pasteboard. Should the pulp not be perforated, the customs will cut it at the expense of the importer, in order to render it unserviceable for any other purpose. Pulp not perforated is dutiable as common pasteboard.

d Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in beads, they shall be dutiable as printed matter on gross weight.

|  |         | Pesos. |
|--|---------|--------|
| 179. Headed paper, forms for invoices, labels, cards, and the like, T. (Disp. VI, rule 5).....   | kilog.. | .05    |
| 180. Prints, maps, charts, etc., drawings, photographs, and engravings; pictures, lithographs, chromolithographs, oleographs, etc., used as labels and wrappers for tobacco or other purposes: |         |        |
| <i>a.</i> Of a single color, T. (Disp. VI, rule 5) .....   | kilog.. | .05    |
| <i>b.</i> Of two or three colors, T. (Disp. VI, rule 5) .....  | do....  | .20    |
| <i>c.</i> Of more than three colors, T. (Disp. VI, rule 5).....  | do....  | .40    |

GROUP 4.—*Wall paper.*

|  |           |      |
|--|-----------|------|
| 181. Wall paper, printed:  |           |      |
| <i>a.</i> On natural ground, T. (Disp. VI, rule 5) .....                 | 100 kil.. | 2.50 |
| <i>b.</i> On dull or glazed ground, T. (Disp. VI, rule 5) .....          | do....    | 3.00 |
| <i>c.</i> With gold, silver, wool, or glass, T. (Disp. VI, rule 5) ..... | do....    | .10  |

GROUP 5.—*Pasteboard and various papers.*

|   |           |      |
|---|-----------|------|
| 182. Blotting paper, common packing paper, and sand or glass paper, T. (Disp. VI, rule 5) ..... | 100 kil.. | .80  |
| 183. Thin paper, of common pulp, for packing fruit, T. (Disp. VI, rule 5) .....                 | do....    | 1.00 |
| 184. Other paper not specially mentioned, T. (Disp. VI, rule 5).....                            | do....    | 2.00 |
| 185. Pasteboard in sheets:  |           |      |
| <i>a.</i> Cardboard paper and fine, glazed, or pressed cardboard, T. (Disp. VI, rule 5) .....   | do....    | 1.50 |
| <i>b.</i> Other pasteboard, T. (Disp. VI, rule 5) .....   | do....    | .35  |
| 186. Manufactures of pasteboard:  |           |      |
| <i>a.</i> Boxes lined with ordinary paper, T. (Disp. VI, rule 5) .....                          | do....    | .35  |
| <i>b.</i> Boxes with ornaments or lined with fine paper, T. (Disp. VI, rule 5).....             | kilog..   | .10  |
| <i>c.</i> Articles not specially mentioned, T. (Disp. VI, rule 5).....                          | do....    | .10  |
| 187. Paste and carton-pierre:   |           |      |
| <i>a.</i> In moldings or unfinished articles, T. (Disp. VI, rule 5).....                        | 100 kil.. | .50  |
| <i>b.</i> In finished articles, T. (Disp. VI, rule 5).....                                      | kilog..   | .10  |

## CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN INDUSTRY, AND ARTICLES MANUFACTURED THEREWITH.

GROUP 1.—*Wood.*

|   |               |      |
|---|---------------|------|
| 188. Staves.....  | thousand..    | 2.00 |
| 189. Ordinary wood:   |               |      |
| <i>a.</i> In boards, deals, rafters, beams, round wood and timber for shipbuilding, G. W.....                               | cubic meter.. | 1.00 |
| <i>b.</i> Planed or dovetailed, for boxes and flooring; broomsticks and cases wherein imported goods were packed, G. W..... | 100 kil..     | .40  |
| 190. Fine wood for cabinetmakers:   |               |      |
| <i>a.</i> In boards, deals, trunks, or logs, G. W.....  | do....        | 3.00 |
| <i>b.</i> Sawn in veneers, T. (Disp. VI, rule 5) .....  | do....        | 4.35 |
| 191. Coopers' wares:  |               |      |
| <i>a.</i> Fitted together, G. W.....  | do....        | 1.35 |
| <i>b.</i> In shoo, also hoops and headings, G. W.....   | do....        | .90  |
| 192. Wood, cut, for making hogsheads or casks for sugar or molasses, G. W.....  | do....        | .15  |
| 193. Latticework and fencing, G. W.....   | do....        | 1.50 |

GROUP 2.—*Furniture and manufactures of wood.*

|  |           |       |
|--|-----------|-------|
| 194. Common wood manufactured into joiners' wares, and articles of all kinds, turned or not, painted or not, varnished or not, but neither chiseled, inlaid, nor carved, T. (Disp. VI, rule 5) .....   | 100 kil.. | 2.00  |
| 195. Fine wood manufactured into furniture or other wares, turned or not, polished or not, varnished or not, and furniture and common wooden wares veneered with fine wood; furniture upholstered with tissue (other than with silk or stuffs containing an admixture thereof, or with leather), provided that the articles specified in this number be neither chiseled, carved, inlaid, nor ornamented with metal, T. (Disp. VI, rule 5) ..... | 100 kil.. | 12.00 |
| Brushes of horsehair or bristles with wooden handles or mountings shall be dutiable according to this number, with a surtax of 50 per cent.  |           |       |
| 196. Furniture of bent wood, T. (Disp. VI, rule 5).....  | 100 kil.. | 10.00 |
| 197. Battens:  |           |       |
| <i>a.</i> Molded, varnished or prepared for gilding, T. (Disp. VI, rule 5) .....   | do....    | 3.00  |
| <i>b.</i> Gilt or carved, T. (Disp. VI, rule 5) .....  | kilog..   | .15   |
| 198. Wood of any kind manufactured into furniture or other wares, gilt, chiseled, carved, inlaid, or veneered with mother-of-pearl or other fine materials, or ornamented with metal, and furniture upholstered with stuffs of pure or mixed silk, or leather, N. W.....   | kilog..   | .60   |

GROUP 3.—*Various.*

|  |             |      |
|--|-------------|------|
| 199. Charcoal, firewood, and other vegetable fuel, G. W..... | 1,000 kil.. | 3.00 |
| 200. Cork:   |             |      |
| <i>a.</i> In the rough or in boards, G. W.....               | 100 kil..   | 1.40 |
| <i>b.</i> Manufactured, T. (Disp. VI, rule 5).....           | do....      | 3.00 |



|  | Pesos.          |
|--|-----------------|
| 201. Rushes, vegetable hair, cane, osiers, fine straw, palm and genista, raw, raw esparto, and baskets and other common wares of esparto, G. W .....   | 100 kil.. 1.05  |
| Baskets wherein imported goods were packed shall be dutiable according to this number, with a rebate of 60 per cent.   |                 |
| 202. Esparto manufactured into fine articles; rushes, vegetable hair, cane, osiers, fine straw, palm and genista, manufactured into articles of all kinds not specially mentioned, T. (Disp. VI, rule 5) ..... | 100 kil.. 10.00 |

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

GROUP 1.—*Animals.*

|  |              |
|--|--------------|
| 203. Horses and mares:                                       |              |
| <i>a.</i> Above the standard height .....                    | each.. 50.00 |
| <i>b.</i> Other .....  | do... 27.00  |
| 204. Mules .....   | do... 20.00  |
| 205. Asses .....   | do... 1.00   |
| 206. Bovine animals:   |              |
| <i>a.</i> Oxen .....   | do... 8.00   |
| <i>b.</i> Cows .....   | do... 7.00   |
| <i>c.</i> Bullocks, calves, and heifers .....                | do... 6.00   |
| 207. Pigs .....  | do... 5.00   |
| 208. Sheep, goats, and animals not specially mentioned ..... | do... 1.50   |
| 209. Singing birds, parrots, etc. ....                       | do... .20    |

GROUP 2.—*Hides, skins, and leather wares.*

|  |              |
|--|--------------|
| 210. Pelts in their natural state or dressed, G. W .....   | kilog.. 1.50 |
| 211. Hides and skins, green or not tanned, G. W .....  | do... .03    |
| Wet-salted hides and skins shall enjoy a reduction of 60 per cent in respect of salt and moisture.   |              |
| Dry-salted hides and skins shall be allowed a rebate of 30 per cent.   |              |
| 212. Hides tanned with the hair, G. W .....  | do... .25    |
| 213. Hides tanned without the hair:  |              |
| <i>a.</i> Cow and other large hides, whole, G. W .....   | do... .15    |
| <i>b.</i> Other and backs of large hides, G. W .....   | do... .20    |
| 214. Hides and skins, curried, dyed or not:  |              |
| <i>a.</i> Sheepskins (basils), T. (Disp. VI, rule 5) .....   | do... .20    |
| <i>b.</i> Calf or goat skins, T. (Disp. VI, rule 5) .....  | do... .25    |
| <i>c.</i> Kid, lamb, or young calf skins, T. (Disp. VI, rule 5) .....  | do... .40    |
| <i>d.</i> Cow and other large hides, whole, T. (Disp. VI, rule 5) .....  | do... .15    |
| <i>e.</i> Backs of large hides and hides and skins not specially mentioned, T. (Disp. VI, rule 5) .....  | do... .20    |
| Leather cut out for boots and shoes or other articles shall be liable to a surtax of 30 per cent of the respective duties leviable thereon.      |              |
| 215. Hides and skins, varnished, satiny, grained, dulled, and hides and skins with figures, engravings, or embossed, T. (Disp. VI, rule 5) ..... | kilog.. .50  |
| Leather cut out for boots and shoes or other articles shall be liable to a surtax of 30 per cent of the respective duties leviable thereon.      |              |
| 216. Shammy leather or parchment of all kinds and gilt or bronzed hides and skins, T. (Disp. VI, rule 5) .....                                   | kilog.. .60  |
| Leather cut out for boots and shoes or other articles shall be liable to a surtax of 30 per cent of the respective duties leviable thereon.      |              |
| 217. Gloves of skin, T. (Disp. VI, rule 5) .....   | kilog.. 3.50 |
| 218. Shoes of cowhide and similar leather: <i>a</i>  |              |
| <i>a.</i> For men .....  | dozen.. 2.20 |
| <i>b.</i> For women .....  | do... 1.90   |
| 219. Shoes of patent and similar leather: <i>a</i>   |              |
| <i>a.</i> For men .....  | do... 2.30   |
| <i>b.</i> For women .....  | do... 2.10   |
| 220. Boots of calfskin, with elastics or for lacing: <i>a</i>  |              |
| <i>a.</i> For men .....  | do... 3.80   |
| <i>b.</i> For women .....  | do... 2.40   |
| 221. Boots of patent and similar leather: <i>a</i>   |              |
| <i>a.</i> For men .....  | do... 4.50   |
| <i>b.</i> For women, and top boots ("polaeas") .....   | do... 5.00   |
| 222. Other boots and shoes, fancy <i>a</i> .....   | do... 6.00   |
| 223. Riding boots .....  | pair.. 2.00  |
| 224. Sandals <i>a</i> .....  | dozen.. .20  |
| 225. Saddlery and harness makers' wares; valises, hat boxes, and traveling bags of cardboard or leather, T. (Disp. VI, rule 5) ..                | kilog.. .20  |
| 226. Other manufactures of leather or covered with leather, T. (Disp. VI, rule 5) .....  | do... .40    |

GROUP 3.—*Various.*

|  |              |
|--|--------------|
| 227. Feathers for ornament, in their natural state or manufactured, N. W ..... | kilog.. 4.00 |
| 228. Other feathers and feather dusters, T. (Disp. VI, rule 5) .....           | do... .40    |

*a* Boots and shoes the inside soles of which do not measure more than 18 centimeters shall enjoy a rebate of 40 per cent.

|  |           | Pesos. |
|--|-----------|--------|
| 229. Intestines, dried, N. W.....                                      | kilog..   | 2.00   |
| 230. Animal wastes, unmanufactured, not specially mentioned, G. W..... | 100 kil.. | 1.00   |

CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.

GROUP 1.—*Instruments.*

|  |           |       |
|--|-----------|-------|
| 231. Pianos: <i>a</i>  |           |       |
| <i>a.</i> Grand.....   | each..    | 40.00 |
| <i>b.</i> Other.....   | do....    | 30.00 |
| 232. Harmoniums and organs, N. W.....  | 100 kil.. | 20.00 |
| 233. Harps, violins, violoncellos; guitars and mandolins with incrustations; flutes and fifes of the ring system; metal instruments of 6 pistons or more; detached parts for wind instruments of wood or copper, N. W..... | kilog..   | .80   |
| 234. Musical instruments, other, N. W.....   | do....    | .35   |
| 235. Watches:  |           |       |
| <i>a.</i> Of gold; also chronometers.....  | each..    | 3.00  |
| <i>b.</i> Of silver or other metals.....   | do....    | 1.00  |
| 236. Clocks with weights, and alarm clocks.....  | each..    | .40   |
| 237. Works for wall or table clocks, finished, with or without cases <i>b</i> .....  | do....    | .80   |

GROUP 2.—*Apparatus and machines.*

|  |           |      |
|--|-----------|------|
| 238. Weighing machines, G. W.....  | 100 kil.. | 1.60 |
| 239. Machinery and apparatus for making sugar and brandy, G. W. <i>c</i> ..... | do....    | .50  |
| 240. Agricultural machinery and apparatus, G. W. <i>d e</i> .....              | do....    | .80  |
| 241. Steam motors, stationary, G. W. <i>d</i> .....                            | do....    | 3.75 |

*a* Strung frames for pianos shall be liable to the corresponding duty leviable on pianos, though they be not imported with all the pieces constituting that instrument.

*b* Finished or spare parts of steel are comprised in No. 47. The same parts of other metals or alloys shall be dutiable according to the component material.

Cases, stands, bell jars, and other accessories shall be dutiable as manufactured articles according to their class.

Clock works for wall or table clocks, unfinished, shall be taxed according to No. 64.

Unfinished pieces are those which are only roughly filed, with no escapements, the wheels of which are not adjusted and the last wheel not crenated.

When clock works are imported within cases, on stands, etc., and the importer does not wish to separate them for examination, the works and the dial will be reckoned as weighing 1 kilogram, and the rest shall be dutiable conformably to the preceding paragraph.

*c* This number includes:

1. The following articles, whoever be the importer:

Weighing machines (platforms) for weighing sugar cane.

Complete machines of all kinds for crushing sugar cane.

Steam crushers.

Complete apparatus for diffusion.

Purifying apparatus.

Clarifying apparatus.

Reservoirs for sirup or molasses.

Filters and filtering apparatus.

Apparatus called "trenes jamaquinos," complete.

Furnaces for making animal black.

Steam desiccators.

Centrifugal machines.

Vessels called "bombonas," "cachimbas" (kind of kettle to transfer cane sirup from one vessel into another), skimmers, distributors, and sugar molds.

Copper apparatus or vessels ("tachos") acting in vacuum, also their machines, pipes, and coeks, of copper or iron.

Polarimeters.

2. The following articles, when imported directly by planters, on proof of the installation thereof in their establishments:

Steam plows.

Stills.

Donkey engines, with or without pumps.

Gasometers for lighting the works.

Material for portable railways.

Carts for the conveyance of cane and the output of the works.

*d* For the application of duty it should be observed:

1. That the machines must be complete. Complete machines include tubes (fluses), belting, etc., which form an integral part of such machines, but no spare parts.

2. That spare parts are dutiable according to No. 246 when of copper, and to No. 250 in all other cases.

3. That to be considered as complete machines must be imported in one sole shipment. Machines imported in two or more shipments shall be liable to the duties stipulated in Nos. 246 and 250, except in the case when a previous and special authorization has been granted by the superintendent of finance.

*e* The machines and apparatus mentioned in this number are those employed by farmers and agriculturists for preparing the ground and gathering the crops, also those employed in order to clean the crops and improve them without essentially changing their nature.



|  | Pesos.         |
|--|----------------|
| 242. Marine engines; steam pumps; hydraulic, petroleum, gas, and hot or compressed air motors, G. W.....   | 100 kil.. 5.00 |
| 243. Boilers:  |                |
| <i>a.</i> Of sheet iron, G. W.....   | do.... 3.00    |
| <i>b.</i> Tubular, G. W.....   | do.... 3.75    |
| 244. Locomotives and traction engines, G. W.....   | do.... 4.50    |
| 245. Turntables, trucks and carts for transshipment, hydraulic cranes and columns, G. W.....   | do.... 1.50    |
| 246. Machines of copper and its alloys; detached parts of the same metals, <i>a</i> G. W.....  | do.... 13.50   |
| 247. Dynamo-electric machines:   |                |
| <i>a.</i> Exceeding 50 kilogs. in weight, G. W.....  | do.... 8.80    |
| <i>b.</i> Weighing 50 kilogs. or less; inductors and detached parts, G. W.....   | do.... 15.00   |
| 248. Sewing machines and detached parts thereof, G. W.....   | do.... 4.00    |
| 249. Velocipedes .....   | each.. 4.00    |
| 250. Machines and apparatus, other, or of materials not specially mentioned, also detached parts of all kinds other than of copper or its alloys, <i>b</i> G. W..... | 100 kil.. 2.30 |

GROUP 3.—*Carriages.*

NOTE I.—Carriages and other vehicles (except those for the conveyance of goods) imported in the rough or prepared for upholstering or painting, shall pay the duties corresponding to their class, with a rebate of 40 per cent, provided that the stipulated conditions be complied with.

|   |                |
|---|----------------|
| 251. Coaches and berlins, new, used, or repaired:   |                |
| <i>a.</i> With four seats, and calashes with two "tableros".....  | each.. 100.00  |
| <i>b.</i> With two seats, with or without folding seat; omnibuses with more than 15 seats; diligences.....  | do.... 80.00   |
| <i>c.</i> Four or two wheeled, without "tableros," with or without hood, irrespective of the number of seats; omnibuses up to 15 seats; carriages not specially mentioned ..... | each.. 50.00   |
| 252. Railway carriages of all kinds for passengers, and finished wooden parts for same, N. W.....   | 100 kil.. 4.80 |
| 253. Vans, trucks, and cars of all kinds; miners' trolleys, and finished wooden parts for same, N. W.....   | do.... 2.10    |
| 254. Tramway carriages of all kinds, and finished wooden parts for same, N. W.....  | do.... 7.60    |
| 255. Carts and hand carts, N. W .....   | do.... 3.80    |

GROUP 4.—*Vessels.*

NOTE I.—The duties on ships include likewise those levied on anchors, kedges, cables and chains, barometers, chronometers, binnacles, compasses (loose and fixed), speaking trumpets, telescopes, casks, cordage, sails and masts, necessary for the maneuvers and safety of vessels, with due regard to their class. All other articles shall be liable to the duties leviable thereon.

NOTE II.—Duties on steam vessels shall be levied on the total number of tons which may result from the official measurement, and no separate duty shall be levied on machinery which shall be considered an integral part of the vessel.

The certificate of tonnage shall temporarily serve as a basis for levying duty on vessels entering from abroad. The interested parties must present to the customs authorities a certificate of the commander of marine attesting that the certificate of measurement has been approved by the inspector; but it is understood that the customs authorities will not consider the clearance and payment of the duties as finally settled until this formality has been complied with and noted.

National ships lengthened in foreign dockyards must, on their return, pay duty on the additional tonnage.

Vessels refitted with engines abroad shall pay a fiscal duty of 6 pesos per horsepower, when it is impossible to ascertain the weight of the new machinery.

Boilers and accessories thereof, funnels, tubes, etc., changed abroad shall be liable to a fiscal duty of 3 pesos per square meter of heating surface.

Vessels undergoing other repairs in foreign ports shall, on their return, pay duty on the material employed for the purpose.

|  |                            |
|--|----------------------------|
| 256. Vessels of all kinds, exclusively sailing.....        | per ton measurement.. 3.00 |
| 257. Steam vessels:  |                            |
| <i>a.</i> Of wood.....                                     | do.... 4.00                |
| <i>b.</i> Of iron or other metals or composite ships ..... | do.... 5.00                |
| 258. Salvage from wrecked vessels.....                     | per cent ad valorem.. 8.00 |

*a* Machines and separate pieces of the same, of copper and its alloys, with part of other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

*b* It will be necessary to prove to what manufacture or to what industry spare woolen hose and filters are destined in order to be assessed according to this number.

For the definition of parts of machinery the following rules must be observed:

1. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined to a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

2. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff must pay duty accordingly, though they be destined to machinery.

3. Tools, instruments, and utensils employed in the arts, agriculture, and industry can not be considered as parts of machinery for the application of duty, and must pay according to the materials of which composed.



## CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish, butter, and greases.*

|   | Pesos.         |
|---|----------------|
| 259. Poultry, live or dead, and small game, N. W .....  | kilog.. 0.10   |
| 260. Meat in brine, G. W.; T. (Disp. VI, rule 4) .....  | 100 kil.. 3.00 |
| 261. Pork and lard, including bacon, T. (Disp. VI, rule 5) .....                                  | do.... 6.30    |
| 262. Jerked beef ("tasajo"), G. W .....   | do.... 3.96    |
| 263. Meat of all other kinds, T. (Disp. VI, rule 5) .....   | do.... 3.60    |
| 264. Butter, T. (Disp. VI, rule 5) .....  | do.... 4.40    |
| 265. Salt cod and stockfish, G. W.; T. (Disp. VI, rule 4) .....                                   | do.... 2.50    |
| 266. Fish, fresh, salted, smoked, or marinated, including weight of the salt or brine, G. W ..... | do.... 1.80    |
| 267. Oysters of all kinds, and shellfish, dried or fresh, G. W .....                              | do.... 2.00    |

GROUP 2.—*Cereals.*

|   |                |
|---|----------------|
| 268. Rice, husked or not, T. (Disp. VI, rule 5) .....   | 100 kil.. 1.20 |
| 269. Wheat, G. W .....  | do.... 1.20    |
| 270. Cercals, other, G. W .....   | do.... 1.20    |
| Germinated or sterilized barley employed in the manufacture of beer shall be exempt from the provisional fiscal duty. |                |
| 271. Flour:   |                |
| a. Of wheat, a T. (Disp. VI, rule 5) .....  | 100 kil.. 1.50 |
| b. Of rice, T. (Disp. VI, rule 5) .....   | do.... 2.00    |
| c. Of other cereals, T. (Disp. VI, rule 5) .....  | do.... 1.50    |

GROUP 3.—*Pulse, garden produce, and fruits.*

|  |                |
|--|----------------|
| 272. Pulse, dried, G. W .....                    | 100 kil.. 1.30 |
| 273. Garden produce and pulse, fresh, G. W ..... | do.... .75     |
| 274. Flour of pulse, T. (Disp. VI, rule 5) ..... | do.... 2.60    |
| 275. Fruits:                                     |                |
| a. Fresh, T. (Disp. VI, rule 5) .....            | do.... 1.00    |
| b. Dried or drained, T. (Disp. VI, rule 5) ..... | do.... 1.75    |

GROUP 4.—*Seeds and fodder.*

|   |               |
|---|---------------|
| 276. Carob beans; seeds not specially mentioned, G. W ..... | 100 kil.. .20 |
| 277. Fodder and bran, G. W .....                            | do.... .25    |

GROUP 5.—*Preserves.*

NOTE I.—All preserves are dutiable with the weight of immediate receptacles. (See Disp. VI, rule 5.)

|   |                |
|---|----------------|
| 278. Fish or shellfish, preserved in oil or otherwise, in tins, T. (Disp. VI, rule 5) .....   | 100 kil.. 1.50 |
| 279. Vegetables and pulse, pickled or preserved in any manner, T. (Disp. VI, rule 5) .....  | do.... 1.40    |
| 280. Fruits, preserved:   |                |
| a. In brandy, T. (Disp. VI, rule 5) .....   | kilog.. .06    |
| b. Other, T. (Disp. VI, rule 5) .....   | do.... .05     |
| 281. Alimentary preserves not specially mentioned; pork butchers' wares, truffles, saucers, and mustard, T. (Disp. VI, rule 5) do.... | .10            |

GROUP 6.—*Oils and beverages.*

|  |                |
|--|----------------|
| 282. Olive oil:  |                |
| a. In receptacles of earthenware or tin, G. W.; T. (Disp. VI, rule 4) .....        | 100 kil.. 2.35 |
| b. In bottles, including the weight of bottles, G. W.; T. (Disp. VI, rule 4) ..... | do.... 3.00    |
| 283. Alcohol and brandy, S. T. (Disp. VI, rule 14) .....                           | hectol.. 8.00  |
| 284. Liqueurs, cognac, and other compound spirits:                                 |                |
| a. In casks, S. T. (Disp. VI, rule 14) .....                                       | do.... 12.00   |
| b. In bottles or flasks, S. T. (Disp. VI, rule 14) .....                           | do.... 20.00   |
| 285. Wines, sparkling, S. T. (Disp. VI, rule 15) .....                             | liter.. .10    |
| 286. Liqueur wines:  |                |
| a. In casks or similar receptacles, S. T. (Disp. VI, rule 15) .....                | do.... .03     |
| b. In bottles, S. T. (Disp. VI, rule 15) .....                                     | do.... .06     |
| 287. Wines, other:   |                |
| a. In casks or similar receptacles, S. T. (Disp. VI, rule 15) .....                | hectol.. 1.50  |
| b. In bottles, S. T. (Disp. VI, rule 15) .....                                     | do.... 3.00    |

a To ascertain whether products presented for clearance should be considered as flour or semolina, a sample must be passed through a sieve No. 80, composed of silk tissue, presenting 80 holes to the square inch or square of 27 millimeters. Should the product pass through this sieve, it shall be dutiable as flour; in contrary cases as semolina.



|   |          |        |
|---|----------|--------|
| 288. Beer and cider:                                  |          | Pesos. |
| <i>a.</i> In casks, S. T. (Disp. VI, rule 16) .....   | hectol.. | 1.00   |
| <i>b.</i> In bottles, S. T. (Disp. VI, rule 16) ..... | do....   | 1.40   |

GROUP 7.—*Various.*

|  |              |        |
|--|--------------|--------|
| 289. Saffron, safflower, and flowers of "tobar," N. W.....   | kilog..      | 3.50   |
| 290. Cinnamon of all kinds, T. (Disp. VI, rule 5).....   | do....       | .25    |
| 291. Cinnamon, Chinese ("canelón"), cloves, pepper, and nutmegs, T. (Disp. VI, rule 5).....              | do....       | .07    |
| 292. Vanilla, T. (Disp. VI, rule 5).....   | do....       | .50    |
| 293. Tea, T. (Disp. VI, rule 5).....   | do....       | .80    |
| 294. Coffee in the bean or ground; chicory roots and chicory, T. (Disp. VI, rule 5).....                 | 100 kil..    | 3.40   |
| 295. Cocoa of all kinds, in the bean, ground, or in paste; cocoa butter, T. (Disp. VI, rule 5).....      | do....       | 5.00   |
| 296. Chocolate and sweetmeats of all kinds, including the immediate packages, T. (Disp. VI, rule 5)..... | kilog..      | .07    |
| 297. Eggs, T. (Disp. VI, rule 5).....  | 100 kil..    | 6.00   |
| 298. Pastes and feculæ for soups and other alimentary purposes, T. (Disp. VI, rule 5).....               | do....       | 2.00   |
| 299. Biscuits:   |              |        |
| <i>a.</i> Ordinary, T. (Disp. VI, rule 5).....   | do....       | .70    |
| <i>b.</i> Fine, of all kinds, including the immediate package, T. (Disp. VI, rule 5).....                | do....       | 3.80   |
| 300. Cheese, including the immediate package, T. (Disp. VI, rule 5) .....                                | kilog..      | ....   |
| 300 <i>a.</i> The following articles, heretofore prohibited, will be admitted as follows:                |              |        |
| Honey.....   | per gallon.. | \$0.20 |
| Molasses .....   | do....       | .06    |
| Sugar, raw .....   | per pound..  | .01½   |
| Sugar, refined .....   | do....       | .02    |
| Saccharine .....   | do....       | 1.50   |

## CLASS XIII.—MISCELLANEOUS GOODS.

|   |                   |       |
|---|-------------------|-------|
| 301. Fans:  |                   |       |
| <i>a.</i> With mountings of bamboo, reeds, or other wood, T. (Disp. VI, rule 5).....  | kilog..           | .15   |
| <i>b.</i> With mountings of horn, bone, composition, or metal (other than gold or silver), N. W.....  | do....            | .60   |
| <i>c.</i> With mountings of tortoise shell, ivory, or mother-of-pearl; also fans of kid skin, silk tissue, or feathers, N. W.....                   | do....            | .80   |
| 302. Trinkets and ornaments of all kinds, except those of gold and silver, N. W.....  | do....            | .75   |
| 303. Amber, jet, tortoise shell, coral, ivory, and mother-of-pearl:   |                   |       |
| <i>a.</i> Unwrought, N. W.....  | do....            | 1.00  |
| <i>b.</i> Wrought, N. W.....  | do....            | 1.80  |
| 304. Horn, whalebone, celluloid, meerschaum, and bone; also compositions imitating these materials or those of the preceding number:                |                   |       |
| <i>a.</i> Unwrought, N. W.....  | kilog..           | .60   |
| <i>b.</i> Wrought, N. W.....  | do....            | 1.20  |
| 305. Walking-sticks and sticks for umbrellas and parasols <i>a</i> .....  | hundred..         | 4.00  |
| 306. Buttons of all kinds other than gold or silver, N. W.....  | kilog..           | .20   |
| 307. Hair, human, manufactured into articles of all kinds or any shape, N. W.....   | do....            | 5.00  |
| 308. Cartridges, with or without projectiles or bullets, for unprohibited firearms; also primers and caps for such arms, T. (Disp. VI, rule 5)..... | 100 kil..         | 30.00 |
| 309. Tarpaulins coated with sand, for vans; felts and tow, tarred or coated with pitch, G. W.....   | do....            | .28   |
| 310. Oilcloth:  |                   |       |
| <i>a.</i> For floors and packing purposes, T. (Disp. VI, rule 5).....   | do....            | 3.00  |
| <i>b.</i> Other, T. (Disp. VI, rule 5).....   | kilog..           | .06   |
| Pads and brief cases of oilcloth shall be liable to a surtax of 40 per cent.  |                   |       |
| 311. Cases:   |                   |       |
| <i>a.</i> Of fine wood or leather; lined with silk; other similar cases, N. W.....  | do....            | .75   |
| <i>b.</i> Of common wood, earboard, osier, and the like, N. W.....  | do....            | .20   |
| 312. Artificial flowers of tissue, also pistils, buds, leaves, and seeds, of any kind of material, for the manufacture of flowers, N. W.....        | kilog..           | 1.00  |
| 313. Matches of wax, wood, or cardboard, including the immediate packages, N. W.....  | do....            | .20   |
| 314. Caoutchouc and gutta-percha manufactured in any shape or into any kind of article not specially mentioned, T. (Disp. VI, rule 5) .....         | kilog..           | .05   |
| 315. Games and toys, other than those of tortoise shell, ivory, mother-of-pearl, gold, or silver, T. (Disp. VI, rule 5) .....                       | do....            | .10   |
| 316. Umbrellas and parasols:  |                   |       |
| <i>a.</i> Covered with silk <i>b</i> .....  | each..            | .10   |
| <i>b.</i> Other.....  | do....            | .05   |
| 317. Oil paintings.....   | per cent ad val.. | 20    |
| 318. Hats of straw or "guano" bast, straw of Curaçoa, and the like.....   | dozen..           | .10   |
| 319. Hats of "yarey," leghorn or Indian straw, rice straw or esparto, and their imitations:   |                   |       |
| <i>a.</i> Shaped or not, but without lining, ribbons, borders, or trimmings .....   | dozen..           | 1.40  |
| <i>b.</i> Finished, or with either of these accessories .....   | do....            | .80   |

*a* Sword-sticks shall, for the swords, be liable to the duties leviable on foil blades, and in addition the duty on walking-sticks shall be collected.

*b* Umbrellas and parasols shall always be dutiable according to the tissue with which covered and not the tissue with which lined.



|  |             |          |
|--|-------------|----------|
| 320. Hats known as "jipijapa," having:   |             | Pesos.   |
| a. Up to 4 straws inclusive.....   | do....      | 4.50     |
| b. Of from 4 to 6 straws inclusive.....  | do....      | 8.00     |
| c. More than 6 straws.....   | do....      | 30.00    |
| 321. Hats of woolen felt:  |             |          |
| a. Shaped or not, but without ribbons, borders, or lining, and shapes for the manufacture of these hats..... | do....      | .40      |
| b. Finished, with ribbons, borders, or lining, or with either of these accessories.....                      | do....      | .80      |
| 322. Hats of felt of hair, carded or not, and those of silk, velvet, cloth, cashmere, satin, or plush:       |             |          |
| a. Shaped or not, but without ribbons, borders, or lining, and shapes for the manufacture of these hats..... | do....      | .75      |
| b. Finished, with ribbons, borders, or lining, or with either of these accessories.....                      | do....      | 1.00     |
| 323. Hats for ladies or children, with whatever kind of trimmings or accessories.....                        | each..      | .40      |
| 324. Caps of all kinds.....  | dozen..     | .40      |
| 325. Waterproof and caoutchouc stuffs: a   |             |          |
| a. On cotton tissue, T. (Disp. VI, rule 5).....  | kilog..     | .25      |
| b. On woolen or silk tissue, T. (Disp. VI, rule 5).....  | do....      | .50      |
|  |             | Dollars. |
| 326. Tobacco:  |             |          |
| a. In cakes, so-called "breva," or in carrots.....   | 100 kilos.. | 10.50    |
| b. In powder or snuff, or otherwise manufactured.....  | per lb..    | .12      |
| c. Leaf tobacco, stemmed.....  | do....      | 1.50     |
| d. Leaf tobacco, unstemmed.....  | do....      | 1.00     |
| e. Cigars and cigarettes:  |             |          |
| On cigars weighing more than 3 pounds per thousand.....  | per M..     | 3.60     |
| Weighing not more than 3 pounds per thousand.....  | do....      | 1.00     |
| On cigarettes weighing more than 3 pounds per thousand.....  | do....      | 3.60     |
| Weighing not more than 3 pounds per thousand.....  | do....      | 1.50     |

## EXPORT RATES OF DUTY.

|   |                   |        |       |
|---|-------------------|--------|-------|
| 1. Wood.....  | per cent ad val.. | Pesos. | 6.00  |
| Tobacco:  |                   |        |       |
| 2. Manufactured—  |                   |        |       |
| a. Cigarettes in boxes.....   | thousand..        |        | .90   |
| b. Tobacco, cut.....  | 100 kil..         |        | 3.75  |
| c. Cigars.....  | thousand..        |        | 1.35  |
| 3. In the leaf or filler tobacco: b   |                   |        |       |
| a. Harvested in the Province of Santiago de Cuba and exported through the custom-houses of Santiago, Gibara, or Manzanillo..... | 100 kil..         |        | 2.20  |
| b. Other.....   | do....            |        | 20.00 |

Tobacco in the leaf for cigar wrappers shall be liable to the duty leviable on tobacco in the leaf, with a surtax of 100 per cent.

a All articles coated with caoutchouc on one or both surfaces, as well as those with an interior lining of caoutchouc, are included in this number.

b Should wrapper and filler leaves be exported in the same package, bale, or bundle, the export duty leviable on wrapper tobacco shall be collected when the weight of the latter exceeds 10 per cent of the total weight.

NOTE.—The following circulars were received after the Summary was sent to press:

TARIFF CIRCULAR, No. 2.]

WAR DEPARTMENT, Washington, D. C., September 3, 1898.

Where duty has been paid upon merchandise entered at any port in Cuba or Porto Rico in the possession and under the control of the military forces of the United States, and the importer desires to transport said merchandise or any part thereof to any other port or place in Cuba or Porto Rico in the possession and under the control of the military forces of the United States, such merchandise shall be admitted at such port or place without further entry upon identification of the merchandise and presentation of a certificate of the proper officer of the United States showing the payment of the duties thereon at the port of original entry.

G. D. MEIKLEJOHN, Acting Secretary of War.

TARIFF CIRCULAR, No. 3.]

WAR DEPARTMENT, Washington, September 6, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, September 6, 1898.

Article 14 of Customs Tariff and Regulations for Ports in Cuba in Possession of the United States, is hereby amended so as to read as follows:

"Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation, shall be sold at auction by order of the officer in command of United States forces, after five days' public notice conspicuously posted at the port; provided, that the period of ninety days may be extended by said officer not exceeding a period of six months from the date of importation when good and sufficient reasons therefor are presented to him, if in his judgment the interests of the Government will permit of such extension. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale."

WILLIAM MCKINLEY.

The commanding officer has been authorized to lease a building for the storage of imported merchandise not entered at the custom-house as contemplated by Article 14 of Customs Regulations for Cuba. The storage will be at the sole risk of importers, and every expense connected therewith will be charged to the respective goods.

G. D. MEIKLEJOHN, Assistant Secretary of War.

TARIFF CIRCULAR No. 4.]

WAR DEPARTMENT, Washington, September 6, 1898.

The following order of the President is published for the information and guidance of all concerned:

EXECUTIVE MANSION, September 6, 1898.

By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that upon the occupation and possession of any ports and places in the Island of Cuba by the forces of the United States beef cattle and other food supplies, intended for the relief of the starving inhabitants of the island, may be admitted free of duty, subject to the discretion of the commanding officer of the United States forces at the port of entry, who is hereby charged with responsibility for the gratuitous distribution of said food supplies to the starving inhabitants of the island.

WILLIAM MCKINLEY.

Upon the occupation of any ports or places in the Island of Cuba by the forces of the United States the foregoing order will be proclaimed and enforced until further orders.

G. D. MEIKLEJOHN, Assistant Secretary of War.



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