

THE DINGELBIL

An Outline of the New Revenue Measure Before Congress.

Its Aim Is to Increase Revenues and Encourage Industries.

Agricultural Items in Detail—Cotton Schedule Not Much Changed—

The Free List.

Washington, March 16.—The new tariff measure presented to the lower branch of congress by Chairman Dingelby, of the ways and means committee, is entitled: "An act to provide revenue for the government and to encourage the industries of the United States." The date when the new tariff is to go into effect is named in the preliminary draft submitted to the house as May 1, 1897. The bill, as a whole, is a protective measure. The average rates are little, if any, below those of the McKinley bill, and in some of the schedules they are slightly higher. Specific duties have been substituted, as far as possible, for ad valorem rates. It is intended to raise from \$50,000,000 to \$60,000,000 more revenue under the bill than is provided by existing laws under similar business conditions. When the task of preparing a new bill was first undertaken the committee was disposed to be very conservative and frame a measure which would be in the nature of a compromise between the McKinley law and the present law. The following outline of the various schedules indicates the general character of the measure and the more important changes from the present law which have been made:

Schedule A, dealing with chemicals, oils and paints, is far more nearly like the present law than the McKinley bill, but some important changes have been made. Bitumens taken from the free list and made dutiable at 2 cents per pound. Crude borax is increased to 3 cents per pound, borate of lime to 2 cents and refined borax to 3 cents per pound. Ad valorem duties from the free list and made dutiable at the rate of three-fourths of a cent per pound. The McKinley rate is restored on magnesia and fluxed oil. The duties on all lead products are increased to correspond with an increase in the rate on lead and lead ore. Acetate of lead is made 3 cents per pound; litharge, 2 cents per pound; lead, 1 1/2 cents; lead and white paint containing lead, 3 cents per pound. Sulphate of soda is taken from the free list and restored to the McKinley rate. Sulphur ore is taken from the free list and made dutiable at 40 cents per ton. Cream tartar is made dutiable at 3 cents per pound.

Earthenware and Earthenware. No schedule in the bill has given the committee so much trouble as that relating to earthenware and glassware. Efforts were made to devise a satisfactory classification to serve as a basis for specific instead of ad valorem duties on pottery, but a compromise was effected as follows:

Fire brick, \$1.25 per ton; glazed, enameled, ornamented or decorated, 30 per cent.; other brick, 20 per cent.; tiles, enameled, ornamented or decorated, 30 per cent.; encaustic, ceramic-mosaic and all other earthenware tiles for floors and walls, valued at not exceeding 40 cents per square foot, 8 cents per square foot; exceeding 40 cents per square foot, 10 cents per square foot and 25 per cent.

Cement, Lime and Plaster. Roman, Portland and other hydraulic cements in barrels, sacks or other packages, 8 cents per 100 pounds, including weight of barrel or package; in bulk, 7 cents per 100 pounds; other cement, 20 per cent. Lime, 5 cents per 100 pounds, including weight of barrel or package. Plaster of paris or gypsum, ground or calcined, \$1.50 per barrel or partially manufactured, one-half cent per pound. Clays or earths, unwrought or unmanufactured, \$1 per ton; wrought or manufactured, not specially provided for in this act, \$2 per ton; china clay or kaoline, \$2 per ton.

Earthenware and China. Common yellow and brown earthenware, common stoneware and crucibles, 20 per cent. China, porcelain, parian, bisque, earthen stone and crockery ware, including clock cases with or without movements, plaques, ornaments, toys, toy tea sets, charms, vases and other articles, painted, tinted, stained, enameled, printed, gilded or otherwise decorated or ornamented in any manner, 40 per cent.; if plain white and without superadded ornamentation of any kind, 35 per cent.

All other china, porcelain, parian, bisque, earthen, stone and crockery ware and manufactures thereof, or of which the same is the component material, of whatever value, by whatever name known, if painted, tinted, stained, enameled, printed, gilded or otherwise decorated or ornamented in any manner, 40 per cent.; if not so decorated or ornamented, 35 per cent.

Articles composed of earthen or mineral substances, if not decorated in any manner, 35 per cent.; if decorated, 45 cents per cubic foot; gas retorts, \$3 each; lava tips or burners, 3 cents gross and 15 cents; carbons for electric lighting and filter tubes, 50 per cent.; porous pots for electric batteries, without metallic connections, 20 per cent.

Glassware. The McKinley rates on glassware have been restored throughout, with some important increases. Plate glass not exceeding 16x24 inches square has been increased from 5 to 6 cents per square foot; above that, and not exceeding 24x30 inches square, increased from 8 to 12 cents. There is no increase in the larger sizes over the McKinley rates.

Silvered plate glass and looking-glass plates not exceeding 16x24 inches square have been increased to 8 cents per square foot; above that, and not exceeding 24x30 inches, to 12 cents; above that, and not exceeding 24x60 inches, decreased to 23 cents; all above that reduced to 33 cents.

Marble and Stone. Marble of any, in blocks, not dressed or cut into articles, 45 cents per cubic foot; marble of all kinds and onyx, sawed or dressed, including marble or onyx slabs, paving tiles or mosaic cubes, containing less than 4 cubic inches each, \$1.10 per cubic foot; but in measurement no slab, tile or cube shall be computed at less than 1 inch in thickness. Manufactures of agate, alabaster, chalcedony, chrysolite, cornelian, garnet, jasper, jet, malachite, marble, onyx or rock crystal, including clock cases with or without movements, 50 per cent. Freestone, granite, sandstone, limestone and other building and monumental stone, unmanufactured or undressed, 10 cents per cubic foot. Building and monumental stone, except marble and onyx, hewn,

dressed or polished, 40 per cent. Slates, slate chimney pieces, mantels, slabs for tables, roofing slate and all other manufactures of slate, 20 per cent.

The Metal Schedule. In the metal schedule the rates of the present law have been pretty well adhered to as to iron and steel. The McKinley rates on hoop, band iron, etc., have been restored, with the exception that cotton ties will pay one cent per one cent per pound in addition to the duty imposed upon the iron or steel from which they are made, instead of 2 cents. In the present law they are on the free list. The classification is changed in the paragraphs relating to sheets of iron or steel, including black taggers, iron or steel, by the addition of a new class, thinner than No. 32 wire gauge, 1 1/2 to 10 cents per pound.

Tin Plate. The duty on tin plate is placed at 1 1/2 cents per pound. Under the McKinley law it was 2 to 10 cents, and in the present law it is 1 to 5 cents.

On steel bolts, etc., the classification of the present law is the same, and the duties are a compromise about half way between those of the McKinley act and the present law beginning with seven-eighths of a cent a pound or less, and running to 6 cents on all valued above 16 cents a pound.

Wires. On iron or steel wire known as crinoline wire, etc., the duty is increased from 40 to 45 per cent. with crinoline wire manufactured from iron or steel wire shall pay the maximum duty on wire and 1 1/2 cents per pound additional. On anchors, mill irons, etc., the rate is increased to one-half cent per pound. Anvils are restored to the McKinley rate.

Penknives, Etc. There is an entire new classification of penknives. Those valued at not more than 40 cents per dozen are dutiable at 10 per cent.; all other penknives having one blade, 50 cents a dozen and 20 per cent.; all having two blades, \$1 a dozen and 20 per cent.; all having three blades, \$1.50 per dozen and 20 per cent.; all having four blades or more, \$2 per dozen and 20 per cent. In case the handles are pearl or tortoise shell, 50 cents are added on knives of two blades and 75 cents on those of three blades or more. McKinley rates are restored on razors, table and carving knives and forks with handles of pearl or ivory will pay 15 cents per dozen and 10 per cent.; with handles of bone or celluloid, 12 cents per dozen and 15 per cent. On wares of iron, steel or other metal, enameled or glazed, the rate is increased from 35 to 40 per cent.

Nails and Other Hardware. Cut nails are changed from 25 1/2 per cent. to 35 cents per pound; horseshoe nails from 30 per cent. to 2 cents a pound; wire nails from 25 per cent. to one-half, five-eighths and 1 cent a pound, according to size; washers and washers and horseshoes from 25 per cent. to 1 cent per pound. Needles for knitting or sewing machines, from 25 per cent. to 1 cent per thousand and 30 per cent.; all other needles not specially provided for, from 25 to 25 per cent.

Railway fishplates are changed from 25 per cent. to one-half cent a pound; rivets from 25 per cent. to 1 cent per pound; saws not specially provided for, from 25 to 40 per cent. Umbrella and parasol ribs, etc., are classified by number of ribs, and specific duties are imposed equivalent to the present ad valorem of 50 per cent.

Railway wheels are increased per pound to 1 1/4 cents. Antimony ore is taken from the free list and taxed at three-fourths of a cent per pound. Crude borax is increased to 3 cents per pound, borate of lime to 2 cents and refined borax to 3 cents per pound. Ad valorem duties from the free list and made dutiable at the rate of three-fourths of a cent per pound. The McKinley rate is restored on magnesia and fluxed oil.

The duties on all lead products are increased to correspond with an increase in the rate on lead and lead ore. Acetate of lead is made 3 cents per pound; litharge, 2 cents per pound; lead, 1 1/2 cents; lead and white paint containing lead, 3 cents per pound. Sulphate of soda is taken from the free list and restored to the McKinley rate. Sulphur ore is taken from the free list and made dutiable at 40 cents per ton. Cream tartar is made dutiable at 3 cents per pound.

German Silver, Brass and Copper. The McKinley rates are reimposed on German silver, brass and copper, except that copper in rolled plates will be 2 1/2 cents per pound in lieu of the McKinley rate and sheathing of which copper is the principal component 2 cents per pound instead of 35 per cent. McKinley rates are restored on gold leaf, silver leaf and lead ore and lead. Milk is changed from 20 per cent. to 3 1/2 cents a pound and 15 per cent. McKinley rates are restored on pins and type metal. Chromometers are increased from 10 per cent. to 40 cents and watches and clocks from 25 per cent. to 40 cents and watches and clocks are restored on zinc.

Lumber Rates. In the lumber schedule all of the paragraphs incorporated in the free list of the present law are retained in the free list at the McKinley rates, with the exception of white pine, which is now classed with spruce and pays 32 per thousand feet, instead of \$1 as under the McKinley law. A clause is inserted in the free list imposing an additional duty of 25 per cent. ad valorem on lumber to be imposed in retaliation in case any country imposes discriminating taxes on similar articles imported from the United States. The tax on toothpicks is changed from 35 per cent. to 1 1/2 cents per thousand.

SUGAR. Ad Valorem Rates Changed to Specific—The New Duties. The sugar schedule is specific throughout. Sugars not above No. 16, Dutch standard in color, tank bottoms, sirups of cane juice, melada, concentrated melada, concentrated and uncondensed, tested by the polariscope not above 75 degrees, 1 cent per pound, and for every additional degree or fraction of a degree shown by the polariscope, 1/10 cent per pound; and on sugar above No. 16, Dutch standard in color and on all sugar which has gone through a process of refining, 1.875 cents per pound; molasses testing 50 degrees and above, 6 cents per gallon; sugar, tank bottoms, sirups, cane juice or beet juice, melada, concentrated melada and concentrated and uncondensed, the product of any country which pays directly or indirectly a bounty on the export thereof, whether imported directly and in condition as exported, or otherwise, shall pay in addition to the foregoing rates a duty equal to such bounty, or so much thereof as may be in excess of any tax collected by such country upon such article or upon the beet or cane from which it was produced. Provided, that nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commerce and reciprocity concluded between the United States and the king of the Hawaiian Islands on the 30th day of January, 1875, or the provisions of any act of congress heretofore passed for the execution of the same.

Maple Sugar. Maple sugar and maple sirup, 4 cents per pound; glucose or grape sugar, 1 1/2 cents per pound; sugar of cane, 10 cents per pound or unmanufactured, 20 per cent. ad valorem. Saccharine, \$2 per pound and 15 per cent. ad valorem. Sugar candy and all confections and other articles made wholly or in part of sugar, valued at more than 10 cents per pound or on sugars after being refined, when tintured, colored or in any way adulterated, 8 cents per pound and 20 per cent. ad valorem; valued at more than 15 cents per pound and not more than 35 cents per pound, 12 cents per pound and 20 per cent. ad valorem; valued at above 35 cents per pound, 50 per cent. ad valorem. The weight of paper and other immediate wrappers, tickets, labels, cans, cartons, boxes or coverings other than the outer packing case or other covering shall be included in the dutiable weight of the merchandise.

Nothing is Lower in This List Than McKinley Rates. There is no change from the McKinley rates in the duty on leaf tobacco suitable for cigar wrappers, but all other leaf, unstemmed, is increased from 35 cents to 70 cents per pound, and stemmed from 50 to 30 cents.

Leaf tobacco suitable for cigar wrappers, if not stemmed, \$2 per pound; if stemmed, \$2.75 per pound. If any tobacco imported in any barrel, box or package or in bulk shall contain exceeding 15 per cent. thereof of leaves suitable for tobacco containing the entire quantity of tobacco in such barrel, box or package, or in bulk shall be dutiable, not stemmed, at \$2 per pound; if stemmed, at \$2.75 per pound.

All other tobacco in leaf, unmanufactured and not stemmed, 65 cents per pound; if stemmed, 80 cents per pound. Tobacco, manufactured, of all descriptions not specially provided for in this act, 40 cents per pound.

Stuffs and snuff flour, manufactured of unground, ground dry, or damp and picked, scented or otherwise, of all descriptions, 40 cents per pound.

Cigars, cigarettes, cheroots of all kinds, \$4.50 per pound and 25 per cent. ad valorem. Paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

AGRICULTURAL. Rates on Produce and Provisions—Transfers from Free List. With few exceptions the McKinley rates have been restored throughout the agricultural schedule. The tax on horses and mules is reduced from \$30 to \$20 per head, with a proviso that horses valued at more than \$30 shall pay a duty of 25 per cent. valvolorem. The tax on hogs, which has been taken from the free list and made dutiable; Farina, cabbages, sauer-kraut, milk, cider, nursery stock, fish for bait, fat, Bologna sausages, underground chery root, tallow, wool grease, grapes, peaches, oranges, lemons, limas, plums and prunes.

Following is the agricultural section, cattle, the rate referred to above, fixing rates on horses: Cattle valued at less than \$20 a head, duty, \$1.50 per head; over \$20, 30 per cent. Sheep, 1 year or more, \$1.50 per head; less than 1 year old, 75 cents per head. All other live animals not specially provided for in this act, 20 per cent. ad valorem. Barley, malt, 45 cents per bushel of 31 pounds. Barley, pearled, patent or hulled, 2 cents per pound. Oats, 15 cents per bushel of 48 pounds. Corn or maize, 15 cents per bushel of 56 pounds. Corn meal, 20 cents per bushel of 43 pounds. Macaroni, vermicelli and similar preparations, 2 cents per pound. Cakes, 15 cents per bushel; rolled oats, 10 cents per hundred pounds. Rice, cleaned, 2 cents per pound; uncleaned rice, 1 1/2 cents per pound; paddy, 1 cent per pound; rice meal and rice bran, which will pass through a No. 12 wire sieve, one-fourth of 1 cent per pound. Taro, 1 cent per bushel. Wheat, 25 cents per bushel. Wheat flour, 25 cents per bushel. Butter and substitutes thereof, 6 cents per pound. Cheese, 6 cents per pound. Milk, fresh, 5 cents per gallon. Milk, preserved or condensed, including weight of packages, 3 cents per pound; sugar of milk, 8 cents per pound. Beans, 40 cents per bushel of 60 pounds. Beans, peas and mushrooms, prepared or preserved in tins, jars, bottles or other receptacles, not specially provided for, from 25 to 25 per cent. Broom corn, \$3 per ton. Cabbages, 3 cents each. Cider, 5 cents per gallon. Eggs, 25 cents per dozen. Hens, 1 cent per pound. Pork, 10 cents per pound. Hay, \$4 per ton. Honey, 20 cents per gallon. Hops, 15 cents per pound. Onions, 40 cents per bushel. Peas, green, 40 cents per bushel of 60 pounds; peas, dried, 20 cents per bushel; split peas, 50 cents per bushel of 60 pounds; chick peas, lentils, pappeas or other small legumes, 1 cent per pound. Plants, trees, shrubs and vines of all kinds, commonly known as nursery stock, 20 per cent. ad valorem. Castor beans or seeds, 25 cents per bushel of 50 pounds. Flaxseed or linseed, poppy seed and castor oil seeds, 30 cents per bushel of 56 pounds. Garden seeds, agricultural seeds and other seeds, 20 per cent. ad valorem. Vegetables of all kinds, prepared or preserved in any manner, 10 cents per pound. Vegetables in their natural state, 25 per cent. Straw, 30 per cent. ad valorem. Anchovies and sardines in tin boxes measuring not more than 5 inches long, 4 inches wide and 3/4 inches deep, 10 cents per pound; if more than 5 inches long, 4 inches wide and 1 1/4 inches deep, 5 cents each; in quarter boxes, measuring not more than 4 1/2 inches long, 3 1/2 inches wide and 1 1/4 inches deep, 2 1/2 cents each; when imported in any other form, 40 per cent. ad valorem. Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, 1 cent per pound. Fish, prepared for preservation, and fresh fish, not specially provided for in this act, three-fourths of 1 cent per pound; fresh lake trout, 1 cent per pound. Herrings, pickled or salted, one-half cent per pound; herrings, fresh, one-fourth cent per pound. Pickled in cans or packages except anchovies or sardines, 30 per cent. ad valorem. Apples, green or ripe, 25 cents per bushel. Apples, dried, desiccated or prepared in any manner, 2 cents per bushel. Grapes, 60 cents per barrel of 3 cubic feet capacity or fractional part thereof; plums and prunes, 2 cents per pound; pineapples, 2 cents each and 15 per cent. Oranges, lemons and limes, in packages, at the rate of 8 cents per cubic foot of capacity; in bulk, three-fourths of a cent per pound. Raisins, 2 1/2 cents per pound. Syrups, molasses and spirits not specially provided for in this act, and jellies of all kinds, 35 per cent. ad valorem. Fruits preserved in their own juices, 30 per cent. ad valorem. Orange peel or lemon peel, preserved or candied, 2 cents per pound. Almonds, not shelled, 5 cents per pound; shelled almonds, 7 1/2 cents per pound. Filberts of all kinds, not shelled, 3 cents per pound; shelled, 6 cents per pound. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, 1 1/2 cents per pound. Bacon and hams, 5 cents per pound. Beef, mutton and pork, 2 cents per pound. Lard, prepared or preserved, 25 per cent. ad valorem. Extract of meat, 35 cents per pound; fluid extract of meat, 15 cents per pound; and no separate or additional duty shall be collected on such articles unless as such they are suitable and apparently designed for use other than in the importation of meat extracts. Poultry, live, 2 cents per pound; dressed, 5 cents per pound. Tallow, 1 cent per pound; wool grease, including that known commercially as deer or brown wool grease, one-half cent per pound. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, 6 cents per pound; chicory, crude, 1 cent per pound. Chocolate (other than chocolate confectionery and chocolate commercially known as sweetened chocolate), 2 cents per pound. Cocoa, prepared or manufactured, not specially provided for in this act, 2 cents per pound. Cocoa butter or cocoa butterine, 3 1/2 cents per pound. Dandelion root and acorns prepared, and other articles used as coffee or as substitutes for coffee, not specially provided for in this act, 1 1/2 cents per pound. Salt in bags, barrels or other packages, 12 cents per hundred pounds; in bulk, 8 cents per hundred pounds. Provided, that imported salt, which has been used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, and the salt used in the salt has been used for either of the purposes stated in this proviso the duties on the same shall be remitted; provided, further, that exporters of means, whether packed or unpacked, which have been used in the United States with imported salt shall, upon satisfactory proof, have refunded to them from the treasury the duties paid on the salt so used in curing such exported meats in amounts not less than \$100. Starch, including all preparations fit for use as starch, 2 cents per pound. Mustard, ground or preserved, 10 cents per pound. Spices, ground or powdered, 4 cents per pound; cayenne pepper, 2 1/2 cents per pound; unground spices, 6 cents per pound. Vinegar, 7 1/2 cents per gallon. There shall be allowed on the imported tin plate used in the manufacture of cans, boxes, packages and all articles of tin plate exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin plate, less 1 per cent. of such duty, which shall be retained for the use of the United States.

Spirits and Wines. The rates in the present law are generally maintained throughout the entire liquor schedule, but champagne and mineral waters are to be used as a basis of reciprocity, with the omission of part of the duties on spirits, for special facilities for the importation of goods from the United States.

COTTON AND COTTON GOODS. This Schedule Built Practically on the Wilson Lines. In the cotton goods schedule there are few changes from the present law, except some slight increases on the finer grades of goods. The McKinley rates are restored on raw cotton, either empty or filled with domestic goods and on hosiery, shirts and drawers not otherwise provided for. There is an entire new classification of seamless hosiery, shirts and drawers. Hosiery will pay 50 cents per dozen and 15 per cent.; valued at more than \$1.50 and not more than \$3 per dozen, 75 cents per dozen and 20 per cent.; valued at more than \$3 per dozen, \$1 per dozen and 20 per cent. Shirts and drawers valued at not more than \$1.50 per dozen, 25 per cent.; valued at \$1.50 and not more than \$3 per dozen, 75 cents per dozen and 20 per cent.; valued at more than \$3 per dozen, \$1 per dozen and 20 per cent. The present rate remains on cords, braids, etc., and on all manufactures of cotton not specially provided for.

Flax, Hemp and Jute. In the flax, hemp and jute schedule all the articles placed on the free list in the present law are restored to the dutiable list. The McKinley rates are restored, which is increased from the McKinley rate of one-half of a cent a pound to 1 cent. Jute yarn is changed from 30 per cent. ad valorem to 1 cent a pound and 10 per cent. Cables, wire rope and other articles provided for are taxed at 1 cent per pound; binding twine, when imported from countries placing a duty on the same article for export to the United States, five-tenths of a cent per pound; cables and cordage of hemp, 2 cents per pound; hemp and jute carpets, 5 cents per square yard and 20 per cent.; burials, except cotton bagging, eight-tenths of a cent per pound and 15 per cent.; hurlap bags for grain, one-half cent a pound and 15 per cent. There is a new classification of flax, gill netting, etc. When made of yarn not higher than No. 12, it is taxed 15 cents per pound and 15 per cent.; finer than No. 12 to No. 25, 24 cents per pound and 15 per cent.; No. 25, 40 cents per pound and 35 per cent.; No. 25 to No. 50, 45 cents per pound and 30 per cent.; finer than No. 50 to No. 60, 48 cents per pound and 20 per cent.; finer than No. 60, 50 cents per pound. Threads, twines and cords of hemp, flax or ramie, finer than 5-line, 12 cents per pound; finer, five-eighths of a cent additional for each line. Yarns of hemp, flax or ramie, valued at less than 12 cents per pound, 10 cents per pound and 10 per cent.; valued at above 12 cents per pound, 12 cents per pound and 35 per cent.; collars and cuffs composed entirely of cotton, 45 cents per dozen and 15 per cent.; composed of whole or in part of linen, 30 cents per dozen and 20 per cent.; shirts and underwear apparel not specially provided for, composed in whole or in part of linen, 50 per cent. Laces, embroideries, ruchings, trimmings, window curtains and other tambores articles and articles made wholly or in part of flax, jute, cotton or vegetable fiber are taxed at 60 per cent. ad valorem. The basket clause in the flax, hemp and jute schedule imposes a compound duty on all manufactures containing not more than 100 threads per square inch and 50 per cent. on all above 100 threads.

THE FREE LIST. List of the Articles That Will Pay No Duties. Acids—Arsenic or arsenious, fluoric, hydrochloric or muriatic; nitric, phosphoric, pyro or nitro-pyric, prussic and silicic. Aconite, acorns, agates, unmanufactured; albumen, alizarin, amber, ambergris, anilic acid. Any animal imported specially for breeding purposes shall be admitted free. Provided, that no such animal shall be admitted unless it has been bred and recognized as such and duly registered in the book of record established for that breed. Animals brought into the United States temporarily for a period not exceeding 6 months for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the secretary of the treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States, for the purpose of such emigration under such regulations as the secretary of the treasury may prescribe, and which shall be exempt from exhibition or zoological collections for scientific and educational purposes, and not for sale or profit. Antimony ore, crude sulphite of. Apatite, arrowroot in its natural state and not manufactured. Arsenic and sulphate of, or orpiment. Arsenate of antimony. Art educational stops, composed of glass and metal and valued at not more than 6 cents per stop. Articles in a crude state used in dyeing or tanning not specially provided for in this act. Articles the growth, produce and manufacture of the United States and manufactured, after having been exported, without having been advanced in value or improved in condition by any process of manufacture, other than that of the manufacturer, carbers, bags and other vessels of American manufacture, exported, filled with American products or exported empty and filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made under general regulations to be prescribed by the secretary of the treasury, but the exportation revenue tax shall be remitted, and to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded. Provided, that this paragraph shall not apply to any article upon which a drawback of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouses and exported under any provision of law; and provided, further, that when manufactured tobacco which has been exported without the payment of internal revenue tax shall be reimported, it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon. Astos, in its natural state as taken from the earth, not assorted, purified or advanced in any manner. Ashes, wood and lye of, and beet root ash. Asphaltum and bitumen, crude, not dried or otherwise advanced in any manner. Assafetida. Bark of lead. Barks, from which quinine may be extracted. Baryta. Beeswax. Binding twine, except such as is imported from a country which lays an import duty on the same, shall be subject to a duty of one-half of 1 cent per pound.

Bells, broken, and bell metal. Birds, stuffed. Birds and land and water fowls. Bladders, crude or salted, for preservation only and manufactured. Blood, dried. Bones. Books, engravings, photographs, etchings, for the use of the library of congress. Brazil paste. Brazilian pebble. Broccia. Bristles, crude. Broom corn. Bullion, gold or silver. Burgundy pitch. Calcium. Calamine. Camphor, crude. Castor oil, castoreum. Catgut whipgut or wormgut. Cellulose. Chalk, crude. Chromate of iron or chromic ore. Clivet, crude. Clay, common blue clay. Coal, anthracite, and coal stores of American vessels. Coal tar, crude, and pitch of coal tar and dead or creosote oil. Cobalt and cobalt ore. Cocculus indicus. Cocineal. Cocoa, or cacao, crude. Coffee. Coins, gold, silver and copper. Coir and coir yarn. Cold copper. Copper and copper cement. Cork, marine. Corkwood or cork bark. Cotton and cotton waste. Cryolite or kryolith. Cudbear. Curling stones and curling stone handles. Curry and curry powder. Cutch. Cuttlefish bone. Dandelion roots. Diamonds and other precious stones, rough or uncut. Divi-divi. Dragon's blood. Drugs. Eggs of birds, fish and insects. Emery ore. Errot. Fish, common palm leaf and palm leaf. Feldspar. Felt. Flax. Flax skins. Fossils. Fruits. Furs, undressed. Furrows. Gambler. Grasses and fibers, jute, butts, manilla, sisal grass, sunn and all other textile fibers or fibrous vegetable substances not dressed, not specially provided for. Gold beaters' molds and gold beaters' skins. Grease and oils not specially provided for. Gumbo, nutmegs. Gutta-percha, crude. Hair of horses, cattle or other animals, but unmanufactured, not specially provided for in this act, and human hair, raw, uncleaned and not drawn. Hides, raw or uncurd, whether dry, salted or pickled; Angora goatskins, raw without the wool unmanufactured; asses' skins, raw, uncleaned and not drawn. Hide cuttings, raw, with or without hair and all other glue stock. Hide paper, hooft, unmanufactured. Horn, root for cultivation. Horns and parts of, not cut, sawed or otherwise manufactured; horn strips and tips. Ice. India rubber, crude, and milk of, and old scraps or refuse India rubber. Indigo. Iodine, rude. Ipecac. Iridium. Ivory tusks, sawed vertically across the grain, with cuts not less than 4 inches apart, and not otherwise cut or manufactured; ivory advanced in value from the natural state and vegetable ivory. Jet, unmanufactured. Jute, unmanufactured. Junk, old. Kelp. Kieserite. Kyanite, or cyanite and kyanite. Lac, crude, seed, butter, stick and shell; lac spirits, lactarine; lava, unmanufactured. Leeches. Lifeboat, root, unground. Lifeboats and life-saving apparatus especially imported by societies incorporated or established to encourage the saving of human life. Lime, hydrate of; lime, chloride of, or bleaching powder. Lithographic stones, not engraved. Lignum, prepared or not prepared. Madras, or Indian madder, ground or prepared, and all extracts of. Magnesite, or native mineral carbonate of magnesia. Magnesium. Manganese, oxide and ore of. Manna. Manuscripts. Marshmallow, crude. Marshmallow or althea root, leaves or flowers, natural or unmanufactured. Medals of gold, silver or copper, bestowed as trophies or prizes. Meerschaum, crude or unmanufactured. Mineral, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for. Models of inventions and of other improvements in the arts, including patterns for machinery. Mosses, seaweeds and vegetable substances, crude or unmanufactured, not otherwise specially provided for. Musk, crude, in natural pods. Myrobolan. Needles, hand sewing and darning. Newspapers and periodicals, the latter meaning unbound or paper-covered publications containing current literature and issued at stated periods. Nuts—Brazil nuts, cream nuts, palm nuts and palm nut kernels; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated or prepared in any manner. Nux vomica. Oakum. Olefins. Oil—Amber, crude or rectified, ambergris, anise or anise seed, aniline, cajuput, caraway, cedar, chamomile, civet, cocanut, fennel, jasmine or jasmine, juglandium, juniper, nutmeg, nutmeg, orange flower, nut oils or oil of nuts not specially provided for, olive or olive oil, foots imported expressly for manufacturing or mechanical purposes and fit only for such use, palm, thyme, organum, red or white, varian and also spermaceti whale and other fish oils of American fisheries and all other articles the products of such fisheries; petroleum, crude or refined, provided that if there be imported into the United States crude petroleum or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States there shall be levied, paid and collected upon said crude petroleum or its products so imported 40 per cent. ad valorem. Orchil or orchil liquid. Ores of gold, silver, copper or nickel and nickel matte; sweepings of gold and silver. Palladium. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rags, ends, waste rope, waste bagging and paper or other merchandise, of cotton, parchment and vellum. Pearl, mother of, and shells not sawed, cut, polished or otherwise manufactured or advanced in value from the natural state. Personal effects of non-merchandise, of citizens of the United States dying in foreign countries. Pewee and old britannia metal. Phosphates, crude or native. Plants, trees, shrubs, roots, seed cans and seeds imported by the government. Plaster of paris, crude, or terra alba, crushed, not calcined, ground or otherwise advanced from the natural state. Platina, in ingots, bars, sheets and wire, refined or unmanufactured, and vases, retorts and other apparatus, vessels and parts thereof composed of platinum for chemical uses. Plumbago. Potash, crude, or "black salts;" nitrate of potash or saltpeter, crude; sulphate of

Mustard, ground or preserved, 10 cents per pound. Spices, ground or powdered, 4 cents per pound; cayenne pepper, 2 1/2 cents per pound; unground spices, 6 cents per pound. Vinegar, 7 1/2 cents per gallon. There shall be allowed on the imported tin plate used in the manufacture of cans, boxes, packages and all articles of tin plate exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin plate, less 1 per cent. of such duty, which shall be retained for the use of the United States.

Spirits and Wines. The rates in the present law are generally maintained throughout the entire liquor schedule, but champagne and mineral waters are to be used as a basis of reciprocity, with the omission of part of the duties on spirits, for special facilities for the importation of goods from the United States.

COTTON AND COTTON GOODS. This Schedule Built Practically on the Wilson Lines. In the cotton goods schedule there are few changes from the present law, except some slight increases on the finer grades of goods. The McKinley rates are restored on raw cotton, either empty or filled with domestic goods and on hosiery, shirts and drawers not otherwise provided for. There is an entire new classification of seamless hosiery, shirts and drawers. Hosiery will pay 50 cents per dozen and 15 per cent.; valued at more than \$1.50 and not more than \$3 per dozen, 75 cents per dozen and 20 per cent.; valued at more than \$3 per dozen, \$1 per dozen and 20 per cent. Shirts and drawers valued at not more than \$1.50 per dozen, 25 per cent.; valued at \$1.50 and not more than \$3 per dozen, 75 cents per dozen and 20 per cent.; valued at more than \$3 per dozen, \$1 per dozen and 20 per cent. The present rate remains on cords, braids, etc., and on all manufactures of cotton not specially provided for.

Flax, Hemp and Jute. In the flax, hemp and jute schedule all the articles placed on the free list in the present law are restored to the dutiable list. The McKinley rates are restored, which is increased from the McKinley rate of one-half of a cent a pound to 1 cent. Jute yarn is changed from 30 per cent. ad valorem to 1 cent a pound and 10 per cent. Cables, wire rope and other articles provided for are taxed at 1 cent per pound; binding twine, when imported from countries placing a duty on the same article for export to the United States, five-tenths of a cent per pound; cables and cordage of hemp, 2 cents per pound; hemp and jute carpets, 5 cents per square yard and 20 per cent.; burials, except cotton bagging, eight-tenths of a cent per pound and 15 per cent.; hurlap bags for grain, one-half cent a pound and 15 per cent. There is a new classification of flax, gill netting, etc. When made of yarn not higher than No. 12, it is taxed 15 cents per pound and 15 per cent.; finer than No. 12 to No. 25, 24 cents per pound and 15 per cent.; No. 25, 40 cents per pound and 35 per cent.; No. 25 to No. 50, 45 cents per pound and 30 per cent.; finer than No. 50 to No. 60, 48 cents per pound and 20 per cent.; finer than No. 60, 50 cents per pound. Threads, twines and cords of hemp, flax or ramie, finer than 5-line, 12 cents per pound; finer, five-eighths of a cent additional for each line. Yarns of hemp, flax or ramie, valued at less than 12 cents per pound, 10 cents per pound and 10 per cent.; valued at above 12 cents per pound, 12 cents per pound and 35 per cent.; collars and cuffs composed entirely of cotton, 45 cents per dozen and 15 per cent.; composed of whole or in part of linen, 30 cents per dozen and 20 per cent.; shirts and underwear apparel not specially provided for, composed in whole or in part of linen, 50 per cent. Laces, embroideries, ruchings, trimmings, window curtains and other tambores articles and articles made wholly or in part of flax, jute, cotton or vegetable fiber are taxed at 60 per cent. ad valorem. The basket clause in the flax, hemp and jute schedule imposes a compound duty on all manufactures containing not more than 100 threads per square inch and 50 per cent. on all above 100 threads.

THE FREE LIST. List of the Articles That Will Pay No Duties. Acids—Arsenic or arsenious, fluoric, hydrochloric or muriatic; nitric, phosphoric, pyro or nitro-pyric, prussic and silicic. Aconite, acorns, agates, unmanufactured; albumen, alizarin, amber, ambergris, anilic acid. Any animal imported specially for breeding purposes shall be admitted free. Provided, that no such animal shall be admitted unless it has been bred and recognized as such and duly registered in the book of record established for that breed. Animals brought into the United States temporarily for a period not exceeding 6 months for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the secretary of the treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States, for the purpose of such emigration under such regulations as the secretary of the treasury may prescribe, and which shall be exempt from exhibition or zoological collections for scientific and educational purposes, and not for sale or profit. Antimony ore, crude sulphite of. Apatite, arrowroot in its natural state and not manufactured. Arsenic and sulphate of, or orpiment. Arsenate of antimony. Art educational stops, composed of glass and metal and valued at not more than 6 cents per stop. Articles in a crude state used in dyeing or tanning not specially provided for in this act. Articles the growth, produce and manufacture of the United States and manufactured, after having been exported, without having been advanced in value or improved in condition by any process of manufacture, other than that of the manufacturer, carbers, bags and other vessels of American manufacture, exported, filled with American products or exported empty and filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made under general regulations to be prescribed by the secretary of the treasury, but the exportation revenue tax shall be remitted, and to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded. Provided, that this paragraph shall not apply to any article upon which a drawback of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouses and exported under any provision of law; and provided, further, that when manufactured tobacco which has been exported without the payment of internal revenue tax shall be reimported, it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon