Gaceta de Puerto-Rico

Year 1902—Office, 21, Allen St

Official subscriptions	1.75 per month
Private — — —	1.25 — —
Single copy (date of issue)	.10
— — (old date)	.20
Advertisements	10 per line

Published daily except Mondays

Año 1902 Oficinas, calle Allen, 21

Subscripción oficial por un mes	1.75
Subscripción particular por un mes	1.25
Número suelto del día	.10
Número atrasado	.20
Anuncios la línea	.10

Se publica diariamente menos los Lunes

Entered at the P. O. at San Juan P. R. as Second class matter.

Year 1902 San Juan Puerto-Rico Tuesday July 1st No. 151

AVISO.

Ponemos en conocimiento de todas aquellas personas que utilicen la "Gaceta" para la publicación de edictos que no se insertarán si antes no se satisface el importe.

Sucesores de J. J. Acosta.

La Ley sobre municipalidades votada por la última legislatura y aprobada por el Gobernador, se encuentra de venta en esta Imprenta en un folleto, á 25 ctvs. ejemplar.

PARTE OFICIAL

Office of the Treasurer

OF PORTO RICO

BUREAU OF INTERNAL REVENUE.

SAN JUAN JUNE 28 1902.

CIRCULAR No. 2.

EXCISE TAXES

Notice is hereby given to all manufacturers and importers of articles subject to the excise taxes of Porto Rico and to all dealers in articles the sale of which is subject to license taxes, that by the provisions of an act of the Second Session of the First Legislative Assembly of Porto Rico, approved March 1, 1902, the excise tax rates imposed in Schedules A, B and C of Section 79 of the Revenue Law of Porto Rico, were amended in the following particulars, to take effect from and after July 1, 1902:

1 SCHEDULE A.

(3) On each and every gallon, or fraction thereof, of fermented malt or other vinous liquor produced by fermentation of malt, hops, barley, grape or other fruit juice, whether beer, ale, porter, lager, or claret, port, or other sparkling or light wines which may be fermented and sold in Porto Rico, or which may be imported for sale or consumption in PortoRico, there shall be paid twenty cents; provided however, that on each and every gallon or fraction thereof of champagne there shall be paid one dollar.

(9) On all snuff, chewing-tobacco, smoking tobacco, or other manufactured or partially manufactured tobacco, which may be produced and manufactured, or partially manufactured, for sale or comsuption in Porto Rico, or which may be imported for sale or consumption in Porto Rico from the United States, there shall be paid on each and every pound, or fraction thereof *five cents.*

Provided that all plug cut tobacco (tabaco hilado) either manufactured or partially, manufactured or which is produced and manufactured or partially manufactured for sale or consumption in Porto Rico or which is imported from the United States for sale or consumption in Porto Rico shall pay two cents on every pound or fraction thereof; and on all snuff, chewing-tobacco, smoking-tobacco, plug cut, or other manufactured or partially manufactured tobacco, which may be imported for sale or consumption in Porto Rico from countries other than the United States, there shall be paid on each and every pound, or fraction thereof, *ten cents.*

SCHEDULE B

(1) All wholesale dealers in distilled spirits, whether manufactured in Porto Rico or imported, shall pay an annual tax of one hundred dollars.

(2) All wholesale dealers in fermented malt or vinous beers and wines, whether manufactured in Porto Rico or imported, shall pay an annual tax of *forty eight dollars.*

(3) All retail dealers in distilled liquors or fermented malt or vinous wines and beers, whether manufactured in Porto Rico or imported, shall pay the annual tax assessed to whichever of the following classes they may be rated:

First Class:—All first-class saloons, bars, restaurants, cafés, and hotels selling wine, beer, or liquor, shall pay *twenty eight dollars.*

Second Class:—Grocery stores known as "Pulperías", selling wines, beers and liquor, and all second-class saloons, bars, restaurants, cafés, and boarding houses selling wine, beer, or liquor, shall pay *sixteen dollars*

Third Class:—Small stores, known as "Ventorrillos", wayside provision booths, and travelling peddlers selling wine, beer, or liquor, shall pay *eight dollars.*

(4) All wholesale dealers in cigars, cigarettes, smoking tobacco, snuff, or other manufactured or partially manufactured tobacco, whether domestic or imported, shall pay an annual tax of *forty eight dollars.*

(5) All retail dealers in cigars, cigarettes, smoking tobacco, snuff, or other manufactured or partially manufactured tobacco, whether domestic or imported, shall pay the annual tax assessed to whichever of the following classes they may be rated:

Firt Clase:—All first-class saloons, bars, restaurants, cafés, and hotels selling cigars or other manufactures of tobacco to customers, shall pay *twenty dollars.*

Second Class:—Grocery stores, known as "Pulperías", selling cigars or other manufactures of tobacco, and all second-class saloons, bars, restaurants, cafés, and boarding houses, selling cigars or other manufactures of tobacco, shall pay *ten dollars.*

Third Class:—Small stores, known as "Ventorrillos," wayside provision-booths, and peddlers, selling cigars and other manufactures of tobacco, shall pay *six dollars.*

3. The collection of the documentary taxes imposed in Schedule C on bills of lading for merchandise shipped from ports in Porto Rico to the United States or to other countries and on entries in Porto Rico of merchandise imported from the United States, is discontinued from and after July 1, 1902, but the taxes on custom house entries of merchandise imported from countries other than the United States and on documents attested, recorded or copied by notaries public or registrars imposed in Schedule C, Section 79, of said Revenue Law, remain at the same rate and are to be paid in the same manner as heretofore.

4. The offices of stamp agents are abolished and in lieu thereof an additional number of deputy collectors of internal revenue have been appointed for the sale of internal revenue stamps to tax payers Manufacturers and dealers should purchase internal revenue stamps only from the collector or deputy collector of internal revenue within whose district their factories or stores are situated; impoters should purchase stamps only from the collector or deputy collector of internal revenue of the port through which the articles are imported; stamps for the payment of documentary taxes should be purchased only from the collector or deputy collector of internal revenue within whose district the notarial document is attested recorded or copied. Collectors and deputy collectors of internal revenue are directed to enforce complianse with this circular by refusing to sell internal revenue stamps to non-resident tax payers or others failing to comply with the instructions contained herein.

William F. Willoughby,
Treasurer.

Tesorería de Puerto-Rico.

NEGOCIADO DE RENTAS INTERNAS.

San Juan, P. R., Junio 28, 1902.

Circular número 2.

Arbitrios sobre líquidos alcohólicos, tabacos, etc.

Se les informa á los manufactureros ó importadores de artículos sujetos á arbitrios en Puerto-Rico y á todos los comerciantes cuyas industrias están sujetas al pago de patentes, que por las prescripciones de una Ley de la segunda sesión de la primera Asamblea Legislativa de Puerto-Rico, aprobada Marzo 1º de 1902, los arbitrios impuestos en las tarifas A. B. y C. de la Sección 79 de la "Ley de Rentas de Puerto-Rico" fueron enmendadas como sigue, quedando en vigor dichas enmiendas desde y después de Julio 1º de 1902:

1 TARIFA A.

(3) Sobre cada galón ó fracción de galón, de líquidos fermentados ó de vinos producidos por la fermentación de cebada, lúpulo, uva ó cualquier otro jugo de fruto, ya sea conocido con el nombre de cerveza de todas clases, ó vino tinto, Oporto, ó cualquier otro vino espumoso ó ligero que fuese fermentado y vendido en Puerto-Rico, ó importado para la venta ó consumo en Puerto-Rico,—se pagará la suma de veinte centavos; disponiéndose, sin embargo, que sobre cada galón ó fracción de galón de champaña se pagará la suma de un dollar.

(9) Sobre toda clase de rapé, tabaco para mascar (comprimido) ó en picadura, ó en cualquier otra forma que sea manufacturado ó parcialmente manufacturado, que fuese producido y manufacturado, ó parcialmente manufacturado, para venta ó consumo en Puerto-Rico, ó que fuese importado de los Estados-Unidos para la venta ó consumo en Puerto-Rico,—se pagará por cada libra ó fracción de libra la suma de cinco centavos. Preveyendo que sobre toda clase de tabaco hilado ya sea manufacturado ó parcialmente manufacturado ó que fuese producido y manufacturado ó parcialmente manufacturado para venta ó consumo en Puerto-Rico ó que fuese importado de los Estados-Unidos para la venta ó consumo en Puerto-Rico,—se pagará por cada libra ó fracción de libra la suma de dos centavos. Y sobre todo rapé, tabaco para mascar (comprimido) tabaco hilado ó en picadura ó en cualquier otra forma que sea manufacturado ó parcialmente manufacturado y que sea importado de otros paises que no sean los Estados-Unidos, para la venta ó consumo en Puerto-Rico —se pagará por cada libra ó fracción de libra la suma de diez centavos.

2. TARIFA B.

(1) Cada comerciante al por mayor en líquidos alcohólicos destilados, ya fuesen manufacturados ó importados en Puerto Rico, — pagará una contribución anual de cien dollars.

(2) Cada comerciante al por mayor en vinos ó cervezas fermentadas, ya fuesen manufacturados ó importados en Puerto Rico, — pagará una contribución anual de cuarenta y ocho dollars.