THE CALEDONIAN.

(Official.)

LAWS OF THE U. S.

Passed at the Second session of the Fortieth Congress.

(Continued from last week.)

SEC. 73. And be it further enacted, That the commissioner of internal revenue, upon the execution of such bond as aforesaid, may permit any distiller duly qualified and authorized by law to carry on the business of distilling at any place in any collection district in the United States which shall have been duly designated by the commissioner of internal revenue as a place for the distillation of spirits, to remove the spirits distilled by him from the place of distillation to any other place so designated, and kept by him for the purpose of rectifying, compounding, or other manufacture, or to any bonded warehouse or warehouses, duly designated as aforesaid, for deposit therein, or to any place of business duly designated as aforesaid, for sale by such distiller of spirits of his own distillation, in packages containing not less than five wine gallons each, under such regulations as shall be established by the commissioner of internal revenue, with the approval of the secretary of the treasury, for the collection of the taxes on such spirits; Provided, that no such distiller shall be allowed to remove any spirits from his place of distillation, except upon the order of the collector in charge of exports at such port, which order shall be based only on the bonded entry required by law, which entry must specify the number of the warehouse in which the spirits are to be deposited, or the place of business where they are to be sold, and the name of the owner thereof; and such spirits shall be subject to such regulations as the commissioner of internal revenue may prescribe, with the approval of the secretary of the treasury, for the protection of the revenue, and shall be kept by the owner thereof in such warehouse or place of business, and shall be subject to the lien for the tax thereon, and to the control of the collector of the district, until the same shall be sold and delivered to the distiller to be removed and used in the manufacture of articles of a different character, or until the same shall be sold and delivered to the rectifier, compounder, or other manufacturer, or to the wholesale dealer, or to the distiller, as aforesaid, or until the same shall be exported to a foreign country, or until the same shall be withdrawn for exportation to a foreign country, or for transportation to any other bonded warehouse, or for use of the United States, as provided in this act; and the number of the warehouse in which the spirits are deposited, or the place of business where they are to be sold, and the name of the owner thereof, shall be specified in the entry required by law for the removal of the spirits from the place of distillation; and the entire quantity of spirits so removed shall be kept separate from all other spirits, and be so marked and branded as to identify the same while in transit, and be so conducted and delivered to the warehouse or place of business for which they are entered, and shall be there kept separate from all other spirits, and be so marked and branded as to identify the same while in the warehouse or place of business, and be there subject to the inspection of any officer of the internal revenue, and be so kept and be so disposed of that the tax thereon may be collected; and the entire quantity of spirits so removed shall be kept in such manner