of scap, paralline, whale and fish oil shall be exempted from this duty.

On gas, illiminating, made of coal, wholly or in part, or any other material, when the product shall be not above five hundred thousand cubic feet per month, five cents per one thousand cubic feet; when the product shall be above five hundred thousand and not exceeding five millions of toller thousand and not exceeding five millions of coal, the product per month, ten; cents per one thousand cubic feet; when the product prounds, five cents per one hundred thousand cubic feet; when the product pounds;

On salt, four cents per one hundred thousand cubic feet, and the general prounds. thousand cubic feet; when the product shall be above five millions fitteen cents per one thousand cubic feet; and the general all preserved meats, fish, and shell-fish in average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty berein imposed; and where any gas company shall not have been in speration for the year next preceding the return as aforeasis, their the rate shall be regulated upon the estimate average of the monthly product:

Provided, That the product required to be freturned by this act shall be understood to be the product charged in the bills actually rendered by any gas company during any month preceding the return, and all gas companies are hereby authorized to add the duty and tax imposed by this act to the original per pound; and all gas made for and used by any hotel, innectation, and private dwelling.

The shall be authorized to add the duty and tax imposed by this act to the original per pound; and harness leather, and and all gas made for and used by any hotel, innectation, and private dwelling. and all gas, made for and used by any mills per pound; mi ufacture of illuminating gas, and the products of the redistillation of coal tar thus ed, shall be exempt from duty. And produced, shall be exempt from duty. And provided, further. That gas companies so located as to compete with each other shall pay the rate imposed by this act upon the company having the largest production.

On coal illuminating oil, refined produced.

On coal filuminating oil, refined produced by the distillation of coal, asphaltum, shale, pete, petroleum, or, rock oil, and all other bituminous substances, used for like pur-poses, ten cents per gallon: Trovided, That such oil refined and produced by the dis-tillation of coal exclusively shall be sub-ject to pay a duty of eight centif per gat-lon, any thing in this act to the contrary on, any thing inotwithstanding: And provides,
that distillers of coal oil shall be subject
to all the provisions of this act, hereiabofore set forth and specified, applicable to
distillers of spirituous liquors; with regard
to licenses; bonds, returns, and all other
provisions designed for the purpose of asprovisions designed for the purpose of asthe quantity, distilled, and sethe quantity, distilled, and seprovisions designed for the purpose of asthe quantity distilled, and sethe quantity cortaining the quantity distilled, and se-curing the payment of duties, so far as the same may, in the judgment of the Commis-sioner of Internal Revenue, and under regulations prescribed by him, be neces-

prepared for save-three mills per pound.
On ground pepper, ground mustard, ground pimento, ground cloves, ground

AND THE PARTY OF

On sugar, refined or made from molasses,

On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, two mills per pound;

On all brown, Muscovado, or clarified sugars produced directly from the sugar cane, and not from sorghnin or imples other than those produced by the refiner, one cont per pound;
On sugar candy and all confectionery, made wholly or in part of sugar, one cent per bound;
On should be sugar, one cent per bound;
On checkete, and cocca prepared, one cent held or over the per pound;
On checkete, and cocca prepared, one cent held or over the per per head.
On checkete, and cocca prepared, one cent held or over the per per head.
On checkete, and cocca prepared, one cent held or over the per per head.

mills per pound;
On all sole or rough leather, tanned in

except calf skins, one cent per pound; On bend and butt leather, one cent per

pound;
On offal leather, five mills per pound;
On oil-dressed leather, and deer skin dressed or smoked, two cents per pound;
On tanned calf skins, six cents each;
On morocco, goat, kid, or sheep skins
curried, manufactured, or finished, fou curried, manufactured, or finished, four per centum ad valorem: Provided, That the price at which such skins are usually sold shall determine their value; On horse and hog skins tanned and dressed, four per centum ad valorem;

On American patent calf skins, five per On American patient sain sains, and per-centum ad valorem; On conducting hose of all kinds for con-ducting, water or other fluids, a duly of three per-centum ad valorem; On wine, made of grapes, five cents per

up or manufactured, three per centum ad-valorem; On cloth and all textile or knitted fabregulations prescribed by him be necessary for that purposes.

On ground coffee, and all preparations of which coffee forms a part, or which is blenched, or prepared for sale as a substitute for coffee, three mills per pound.

On ground pepper, ground mustard, ground pimento, ground cloves, ground mustard, ground pimento, ground pi

ial, whether woven, knit, or felted, shall be regarded as manufactures, and be sub-

obsertion leads of the prival goal and effective feet for y Technology or is prival goal and interference and interference to the prival goal and interference and interference

in the word of the kills were the commendation (see that at 2000, 2001) of the kills of the comments of the co

duty or tax thereupon, as aforesaid, and in default thereof shall be subject to and pay a penalty-of five-hundred dollars. 'In all cases of delinquency in making said list or payment the assessment and collection shall be made in the manner prescribed in the general provisions of this act: Provided, That no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auc-

tion sales by virtue of a judgment or decree of any court, nor to public sales made by executors or administrators. ABBIAGES, VACHTS, BILLIARD-TABLES, AND Sec. 77. And be it further enacted, That rom and after the first day of May, eighfrom and after the first day of May, eigh-teen hundred and sixty-two, there shall be levied, collected, and paid, by any person or persons owning, possessing, or keeping any carriage, yacht, and billiard-table, the several duties or sams of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A

marked A. Schedule A. CARRIAGES, TACHTS, BILLIARD-TABLES, AND PLATE.

Carriage, gig, chaise, phreton, wagon, buggy-wagon, carryali, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employdollars or over, including the harness used therewith, when drawn by one horse, one Carriages of like description drawn by

Carriages of like description drawn by two borses, and any coach, backney-ceach, comnibus, or four wheel carriage, the body of which rests upon springs of any description, and which shall not be exclusively employed in husbandry, or for the transportation of merchandise, valued atseventy-five dollars, and not exceeding two hundred dollars, including the harness used these with drawn by two horses or more therewith drawn by two horses or more

two dollars.

Carriages of like description, when
valued above two hundred dollars, and not
exceeding six hundred dollars; five dollars. Carriages of like description, valued above six hundred dollars, ten dollars. Pleasure or racing ressels, known as is, or shall be, stipulated to be paid; or couyachts, whether by sail or sleam, under the value of six hundred dellars, five shall have been issued to be paid; and a

Yachts valued above six hundred dollars. nd not exceeding one thousand dollars, fe

make eaid lists or return for the space of
the days after such return should be made
as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount
arceived and the duties payable thereon,
as hereinbefore provided in other cases of
delinquency to make return for purposes of
onaking such assessment, or of aspertatining the correctness of any such preturn,
the books of any such person, company, or
corporation shall be subject to the inspection of the assessor or assistant assessor
on his demand or request therefor and in
case of neglect-or refusal to pay the duties

case of neglect-or refusal to pay the dutie as aforesaid when the same have been ascritained as aforesaid for the space of fi-days after the same shall have become pa able, the owner, possessor, or person having the management as aforesaid, shalps, in addition, five per centum on the amount of such duties; and for any attempt knowingly to evade the payment of Sec. 85. And be it further enacted. That

each duties, the said owner, possessor, or person having the care or management as aforesaid, shall be liable to pay a penulty of one (housand dollars for every such at-tempt, to be recovered as provided in this act for the recovery of penalties; and all may commence, any limitations which in exist by law or by agreement with any person or company which may have paid r be liable to pay such fare to the co

RAILROAD BONDS. Sec. 81. And be it further enacted, Tha Sec. Sl. And be it further enacted. That on and after the first day of July, eighteet hundred and sixty-two, any person or persons owning or possessing or having the care or management of any railroad company or railroad corporation, being in debted for any sum or sums of money for which bonds or other evidence of indebt educar have been issued, payable in one or more very after data upon which interest more years after date, upon which interes is, or shall be, stipulated to be paid, or cou

dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits, or gains of said companies, shall be subject to and pay a duty of three percentum on the amount And for each additional one thousand follars.

And for each additional one thousand follars and foresaid, the forms of all such interest or considering the forms of all such interest or considering forms.

Plate of gold, kept forms, per ounce troy, fifty cents.

Plate of silver, kept for use, per ounce troy, three cents.

Provided, That silver spoons, or plate of any person or persons, owning, possessing, or having the care or management of any railroad company or railroad corporations, silver, to an amount not exceeding forty ton, are hereby authorized and required to deduct and withhold from all payments made to any person, or persons, or party, of any interest or coupons or diversely and the first day of July, as aforesaid, the as aforesaid, the service of the United States, including service of the United States, including services of the Un levied, collected, and sixty-two, there shall be levied, collected, and paid by and by receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and theowners, and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whitsoever, and a list or return shall be made and rendered, within thirty days after the time fixed when said interest or coupons or dividends become due or payable, indeed the said duty of the officer or persons and formal the said duty of the officer or persons and persons, to deduct and withhold the aforest or coupons or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful and to the officer of the Commissioner of Internal Revenue, which shall contain a true and faithful and to the officer of the Commissioner of Internal Revenue, which shall contain a true and faithful and to the officer of the Commissioner of Internal Revenue, and entered as part of the inter-

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fore prescribed in this act.

Sec. 84. And be it further enacted, That on the first day of Detober, anno Domini eighteen hundred and sixty-two, and on the first day of each quarter of a year thereafter, there shall be paid by each inthereafter, there shall be paid by each insurance company, whether inland or marine, and by each individual or association
engaged in the business of insurance from
loss or damage by fire, or by the perils of
the sea, the duty of one per centum upon
the gross receipts for premiums and assessments by such individual association or
company during the quarter then preceding; and like duty; shall be paid by the
agent of any foreign insurance company agent of any foreign insurance company having an office or doing business within the United States.

on and after the first day of October next, and on the first day of each quarter there-after, an account shall: be made and ren-dered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance. luty or tax imposed hereby to their rates ing the preceding quarter, setting forth the amount insured, and the gross amount remarks the law or by agreement with any under this act; and the dities accruing thereon exist by law or by agreement with any under this act; and the dities accruing thereon in the control of the to and delivered with every such quarterly account an affidavit; in the form to be prescribed by the Commissioner of Internascribed by the Commissioner of Internal Revenue, made by one of the officers of said company ar association, or individual, or by the agent in the case of foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue, within thirty days after the expiration of the quarter for which they shall be made the quarter for which they shall be made up, and upon rendering such account, with such affidavit, as a foresaid, thereto annex-ed, the amount of the duties due by such up, and upon rendering such account, with such affidavit, as aforesaid, thereto annexed, the amount of the duties due by such quarterly account; shall be paid to the Commissioner of Internal Revenue; and for every default in delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of duties due by such quarterly account, the company, or agent, or association of the county and the company, or agent, or association of the county and the county and the county and the county are default or the county and the cou account, the company, or agent, or associa-tion, or individual making such default shall forfeit and pay, in addition to such duty, the sum of five thousand dollars.

The National Tax Law

Sec. 80. And be it further enacted. That for the purpose of modifying and re-enacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes" approved fifth of August, eighteon hundred and sixty-one, as relates to income tax: that is to say, sections forty-nine, fifty, (except so much thereof as relates to the selection and appointment of depositaries,) and fifty-one, be, and the same are hereby, repealed.

Sec. 90. And be it further enacted, That here shall be levied, collected, and paid annually, upon the annual gains, profits, or income of every person residing in the United States, whether derived from any kind of property, rents interest, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinaften most state of its property as the property of the propert ter mentioned, if such annual gains, profits or income exceed the sum of six hundred dollars, and do not exceed the sum of ten act for the recovery of penaltics; and all foreign insurance, except the insurance and collections by distraint not incompatible herewith shall apply to this section and the objects therein embraced: Provided, That all'such persons, companies, and companies, or their porations shall have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto amount insured; and the gross amount reupon the annual gains, profits, or income, rents, and dividends accruing upon any property, securities, and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the Government of the United States, there shall be levied, collected and paid a duty of five per centum. Sec. 91. And be it further enacted, That

Sec. 91. And oe it further enacted, Inst. in estimating said annual gains, profits, or income, whether subject to a duty, as provided in this act, of three per centum, or, of five per-centum, all other mational, State, and local taxes, lawfully assessed upon the the civil, military, naval, or other service of the United States, including Senators, Representatives, and delegates in Congress, above six hundred dollars, or derived from interest or dividends on stock, capital, or deposits in any bank, trust company, or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds or other evidences of indebted-ness of any railroad company or other cor-poration, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express, or railroad companies, as aforesaid, or de-rived from advertisements, or on any arti-ples manufactured, upon which specific. deposits in any bank, trust com thall be assessed and collected upon the income for the year ending the thirty-first day of December next preceding the time for levying and collecting said duty, that is to say, on the first day of May, eighteen hundred and sixty-three, and in each year thereafter: Provided, That upon such portion of said gains, profits, or income, whether subject to a duty as provided in this set of three pare centure of the pare.

introduction of the per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person of persons, or party, liable to pay such duty, shall neglect or to pay the same, the amount duty the same the amount duty the same the amount duty and the same the

ued thereon, and render the same to shall assue a warrant, in form and manner

sioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of five hundred dollars, and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for thirty days after the time when said list should have been made and rendered or when said dutts shall have been made and rendered or when said dutts shall have been made and rendered or when said dutts shall have been made and rendered or when said dutts shall have been made and rendered or when said dutts shall have been made and rendered in this act.

Sec. 80. And, be it further enacted, That for the purpose of modifying and re-enact of the purpose of this and purpose of the pur act or that he or she has been assessed act, or that he of she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an in-come duty; or, if the list or return of any party shall have been increased by the asncome, or the amount held in trust, as foresaid liable to be assessed, as aforesaid, and the same so declared shall be red ceived as the sum upon which duties are to : be assessed and collected

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