

SOCIÉTÉ DES NATIONS.

Communiqué au Conseil
et aux
Membres de la Société.

C.115.M.115.1945.XI.

Genève, le 24 octobre 1945.

TRAFIC DE L'OPIUM ET AUTRES DROGUES NUISIBLES.

Lois communiquées par le Gouvernement des Etats-Unis d'Amérique.

Note du Secrétaire général par intérim.

Conformément à l'article 21 de la Convention de 1931 pour limiter la fabrication et réglementer la distribution des stupéfiants, le Secrétaire général par intérim a l'honneur de transmettre ci-joint aux Etats parties à ladite Convention le texte législatif suivant. Ce texte est également communiqué aux autres Etats.

Décision du Trésor N° 36 portant amendement du Règlement N° 5 concernant l'importation, la fabrication, la production, la préparation, la vente, le commerce, la délivrance et la cession de l'opium et des feuilles de coca.

LEAGUE OF NATIONS.

Communicated to the
Council and the Members
of the League.

C.115.M.115.1945.XI.

Geneva, October 24th, 1945.

TRAFFIC IN OPIUM AND OTHER DANGEROUS DRUGS.

Laws communicated by the Government of the United States
of America.

Note by the Acting Secretary-General.

In accordance with Article 21 of the Convention of 1931 for limiting the Manufacture and regulating the Distribution of Narcotic Drugs, the Acting Secretary-General has the honour to communicate herewith to the Parties to the Convention the text of the following law. The text is also communicated to other States.

Treasury Decision N° 36 amending Regulations N° 5 relating to the importation, manufacture, production, compounding, sale, dealing in, dispensing and giving away of opium or coca leaves.

(T. D. 36)

TITLE 26 - INTERNAL REVENUE

CHAPTER I

SUBCHAPTER C - PART 151

NARCOTIC TAXES

Narcotic Regulations 5 amended

Treasury Department
Bureau of Narcotics
Washington 25, D.C.

Narcotic Regulations 5 (Part 151, Title 26, Code of Federal Regulations) relating to taxes applicable with respect to dealings in opium or coca leaves or any compound, manufacture, salt, derivative, or preparation thereof, but only as prescribed and made applicable to the Internal Revenue Code by Treasury Decision 4884, approved February 11, 1939 (Chapter 1, Note, Title 26, Code of Federal Regulations, Cum. Sup., 5875) are amended as follows:

1. Article 2(b) (section 151.2(b) of such Title 26) is amended to read as follows:

The term "narcotic", "narcotics" or "narcotic drugs" means opium, coca leaves, isonipecaine, or any compound, manufacture, salt, derivative, or preparation thereof, including "exempt preparations", defined below; and the term "isonipecaine" means any substance identified chemically as 1-methyl-4-phenyl-piperidine-4-carboxylic acid ethyl ester, or any salt thereof, by whatever trade name designated.

2. Article 43 (section 151.43 of such Title 26) is amended by adding thereto a paragraph reading as follows:

Where a taxpayer removes his business from the District of Columbia to a State or Territory, or from a State or Territory to another State, Territory or the

District of Columbia, the collector of the district to which the taxpayer has removed, before making entry on his Record 10, and before returning the stamp to the taxpayer, shall request the narcotic district supervisor to make an investigation of the taxpayer's qualification to deal in narcotic drugs in the jurisdiction to which the business is removed, as in the case of a new registrant. (See Art. 5 (section 151.5 of such Title 26).)

3. Article 59 (section 151.59 of such Title 26) is amended to read as follows:

The manufacturer or producer of each package containing one ounce or more of morphine, cocaine or isonipecaine or any of their salts or derivatives, and each package containing tablets, pills, or preparations, the morphine, cocaine or isonipecaine content of which amounts to one ounce or more, shall place thereon his name and location, and an individual identification number, and shall make record of such number together with the name and address of the purchaser, so arranged that upon disclosure of the identification number the identity of the purchaser can be readily ascertained. Likewise a wholesale dealer shall keep a record showing as to each such package of which he disposes, the manufacturer's name, location, and identification number, the name and address of the purchaser, and the date of disposal, so arranged that upon disclosure of the identity of the manufacturer and the identification number, the identity of the purchaser can be readily ascertained. Such records shall not be made a part of the monthly returns of such manufacturer, producer, or wholesale dealer, but shall constitute separate permanent records.

4. Article 180 (section 151.180 of such Title 26) is amended by amending the second paragraph to read as follows:

Preparations containing cocaine, pantopon or isonipecaine in any quantity, whether for internal or external use, are not within Section 6 but are subject to all other provisions of the Act.

(This Treasury decision is issued under the authority contained in sections 2559 and 2606 of the Internal Revenue Code (53 Stat. 277, 283; 26 U.S.C., 1940 ed., 2559, 2606).)

(Signed)

H. J. ANSLINGER,
Commissioner of Narcotics.

(Signed)

JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue

Approved: November 25, 1944

(Signed)

HERBERT E. GASTON,
Acting Secretary of the Treasury