SOCIÉTÉ DES NATIONS.


TRAFIC DE L'OPIUM ET AUTRES DROGUES NUISIBLES.

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

Note du Secrétaire général.

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

Règlement N°5 relatif à l'importation, la fabrication, la production, le mélange, la vente, la manutention, la délivrance et la remise de l'opium ou des feuilles de coca ou de tout composé, produit, sel, dérivé ou préparation de ceux-ci.

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LEAGUE OF NATIONS.


TRAFFIC IN OPIUM AND OTHER DANGEROUS DRUGS.

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

Note by the Secretary-General.

In accordance with Article 21 of the Convention of 1931 for limiting the manufacture and regulating the distribution of narcotic drugs, the 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.

Regulations No.5 relating to the Importation, Manufacture, Production, Compounding, Sale, Dealing in, Dispensing and giving away of Opium or Coca Leaves, or any compound, manufacture, salt, derivative, or preparation thereof.
REGULATIONS No. 5
RELATING TO THE
IMPORTATION, MANUFACTURE, PRODUCTION,
COMPOUNDING, SALE, DEALING IN, DISPENSING
AND GIVING AWAY OF
OPIUM OR COCA LEAVES
OR ANY COMPOUND, MANUFACTURE, SALT,
DERIVATIVE, OR PREPARATION THEREOF
UNDER THE
Act of December 17, 1914, as amended by Sections 1006 and 1007 of the Act of
February 24, 1919, Sections 703 and 704 of the Act of February 26, 1926, Act
of January 22, 1927, Section 432 of the Act of May 29, 1928, and Section
806 of the Act of June 22, 1936; and the Acts of March 3, 1927
and June 14, 1930
NARCOTIC-INTERNAL REVENUE REGULATIONS
JOINT NARCOTIC REGULATIONS MADE BY THE
COMMISSIONER OF NARCOTICS AND THE COMMISSIONER
OF INTERNAL REVENUE WITH THE APPROVAL OF
THE SECRETARY OF THE TREASURY
EFFECTIVE DATE, JUNE 1, 1938
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LAW AND REGULATIONS RELATING TO THE IMPORTATION, MANUFACTURE, PRODUCTION, COMPOUNDING, SALE, DEALING IN, DISPENSING AND GIVING AWAY OF OPIUM OR COCA LEAVES, OR ANY COMPOUND, MANUFACTURE, SALT, DERIVATIVE, OR PREPARATION THEREOF

THE LAW

(Act of December 17, 1914, as amended by Secs. 1006 and 1007 of the act of February 24, 1919, Secs. 703 and 704 of the act of February 26, 1926, act of January 22, 1927, Sec. 432 of the act of May 29, 1928, and Sec. 806 of the act of June 22, 1936; and the acts of March 3, 1927, and June 14, 1930.)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business and place or places where such business is to be carried on, and pay the special taxes hereinafter provided;

Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the passage of this Act first engaged in any of such activities, shall within thirty days after the passage of this Act make like registration, and shall pay the proportionate part of the tax for the period ending June 30, 1919; and

Every person who first engages in any of such activities after the passage of this Act shall immediately make like registration and pay the proportionate part of the tax for the period ending on the following June 30th:

Importers, manufacturers, producers, or compounders, lawfully entitled to import, manufacture, produce, or compound any of the aforesaid drugs, $24 per annum; wholesale dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, $12 per annum; retail dealers, lawfully entitled to sell and deal in any of the aforesaid drugs, $3 per annum; physicians, dentists, veterinary surgeons, and other practitioners, lawfully entitled to distribute, dispense, give away, or administer any of the aforesaid drugs to patients upon whom they in the course of their professional practice are in attendance, $1 per annum or fraction thereof during which they engage in any of such activities; persons not registered as an importer, manufacturer, producer, or compounder and lawfully entitled to obtain and use in a laboratory any of the aforesaid drugs for the purpose of research, instruction, or analysis shall pay $1 per annum, but such persons shall keep such special records relating to receipt,
disposal, and stocks on hand of the aforesaid drugs as the Commissioner of Narcotics, with the approval of the Secretary of the Treasury, may by regulation require. Such special records shall be open at all times to the inspection of any duly authorized officer, employee, or agent of the Treasury Department.

Every person who imports, manufactures, compounds, or otherwise produces for sale or distribution any of the aforesaid drugs shall be deemed to be an importer, manufacturer, or producer.

Every person who sells or offers for sale any of said drugs in the original stamped packages, as hereinafter provided, shall be deemed a wholesale dealer.

Every person who sells or dispenses from original stamped packages, as hereinafter provided, shall be deemed a retail dealer:

Provided, That the office, or if none, the residence, of any person shall be considered for the purpose of this Act his place of business; but no employee of any person who has registered and paid special tax as herein required, acting within the scope of his employment, shall be required to register and pay special tax provided by this section: Provided further, That officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business herein described, shall not be required to register, nor pay special tax, nor stamp the aforesaid drugs as hereinafter prescribed, but their right to this exemption shall be evidenced in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

It shall be unlawful for any person required to register under the provisions of this Act to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away any of the aforesaid drugs without having registered and paid the special tax as imposed by this section.

That the word “person” as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, as far as necessary, are hereby extended and made applicable to this section.

That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.

It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of
appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by this section shall be prima facie evidence of liability to such special tax: Provided, That the provisions of this paragraph shall not apply to any person having in his or her possession any of the aforesaid drugs which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under this Act; and where the bottle or other container in which such drug may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or to the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice, and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this Act of the drugs so dispensed, administered, distributed, or given away.

And all the provisions of existing laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal-revenue laws are, in so far as necessary, hereby extended and made to apply to stamps provided by this section.

That all unstamped packages of the aforesaid drugs found in the possession of any person, except as herein provided, shall be subject to seizure and forfeiture, and all the provisions of existing internal-revenue laws relating to searches, seizures, and forfeiture of unstamped articles are hereby extended to and made to apply to the articles taxed under this Act and the persons upon whom these taxes are imposed.

Importers, manufacturers, and wholesale dealers shall keep such books and records and render such monthly returns in relation to the transactions in the aforesaid drugs as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations require.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect.

Sec. 2. That it shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose,
three months, as the said collector may fix and determine; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons; and the date when received.

Sec. 4. That it shall be unlawful for any person who shall not have registered and paid the special tax as required by section one of this Act to send, ship, carry, or deliver any of the aforesaid drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, to any person in any other State or Territory or the District of Columbia or any insular possession of the United States: Provided, That nothing contained in this section shall apply to common carriers engaged in transporting the aforesaid drugs, or to any employee acting within the scope of his employment, of any person who shall have registered and paid the special tax as required by section one of this Act, or to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, or veterinarian required to register under the terms of this Act, who has been employed to prescribe for the particular patient receiving such drug, or to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties.

Sec. 5. That the duplicate order forms and the prescriptions required to be preserved under the provisions of section two of this Act, and the statements or returns filed in the office of the collector of the district, under the provisions of section three of this Act, shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose; and such officials of any State or Territory, or of any organized municipality therein, or of the District of Columbia, or any insular possession of the United States, as shall be charged with the enforcement of any law or municipal ordinance regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs. Each collector of internal revenue is hereby authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory or organized municipality therein, or the District of Columbia, or any insular possession of the United States, as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of $1 for each one hundred words or fraction thereof in the copy or copies so requested. Any person who shall disclose the information contained in the said statements or returns or in the said duplicate order forms, except as herein expressly provided, and except for the purpose of enforcing the provisions of this Act, or for the purpose of enforcing any law of any State or Territory or the District of Columbia, or any insular possession of the United States, or ordinance of any organized municipality therein, regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs, shall, on conviction, be fined or imprisoned as provided by section nine of this Act. And collectors of internal revenue are hereby authorized to furnish upon written request, to any person, a certified copy of the names of any or all persons who may be listed in their respective collection dis-
tricts as special taxpayers under the provisions of this Act, upon payment of a fee of $1 for each one hundred names or fraction thereof in the copy so requested.

Sec. 6. That the provisions of this Act shall not be construed to apply to the manufacture, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use, only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: Provided, That such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act; Provided further, That any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section lawfully entitled to manufacture, produce, compound, or vend such preparations and remedies, shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officers named in section 5 of this Act, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 1 of this Act and, if he is not paying a tax under this Act, he shall pay a special tax of $1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the collector of internal revenue of the district in which he carries on such occupation as provided in this Act. The provisions of this Act as amended shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.

Sec. 7. That all laws relating to the assessment, collection, remission, and refund of internal-revenue taxes, including section thirty-two hundred and twenty-nine of the Revised Statutes of the United States, so far as applicable to and not inconsistent with the provisions of this Act, are hereby extended and made applicable to the special taxes imposed by this Act.

Sec. 8. That it shall be unlawful for any person not registered under the provisions of this Act, and who has not paid the special tax provided for by this Act, to have in his possession or under his control any of the aforesaid drugs; and such possession or control shall be presumptive evidence of a violation of this section, and also of a violation of the provisions of section one of this Act: Provided, That this section shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this Act, having such possession or
control by virtue of his employment or occupation and not on his own account; or to the possession of any of the aforesaid drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this Act; or to any United States, State, county, municipal, District, Territorial, or insular officer or official who has possession of any said drugs, by reason of his official duties, or to a warehouseman holding possession for a person registered and who has paid the taxes under this Act; or to common carriers engaged in transporting such drugs: Provided further, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act; and the burden of proof of any such exemption shall be upon the defendant.

Sec. 9. That any person who violates or fails to comply with any of the requirements of this Act shall, on conviction, be fined not more than $2,000 or be imprisoned not more than five years, or both, in the discretion of the court. (See Act of August 12, 1937, hereinafter quoted.)

Sec. 10. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to appoint such agents, deputy collectors, inspectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia as may be necessary to enforce the provisions of this Act.

Sec. 11. That the sum of $150,000, or so much thereof as may be necessary, be, and hereby is, appropriated, out of any moneys in the Treasury not otherwise appropriated, for the purpose of carrying into effect the provisions of this Act.

Sec. 12. That nothing contained in this Act shall be construed to impair, alter, amend, or repeal any of the provisions of the Act of Congress approved June thirtieth, nineteen hundred and six, entitled “An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded, or poisonous, or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes,” and any amendment thereof, or of the Act approved February ninth, nineteen hundred and nine, entitled “An Act to prohibit the importation and use of opium for other than medicinal purposes,” and any amendment thereof.

(Section 705 of the Act approved February 26, 1926)

All opium, its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof, which may now be under seizure or which may hereafter be seized by the United States Government from any person or persons charged with any violation of the Act of October 1, 1890, as amended by the Acts of March 3, 1897, February 9, 1909, and January 17, 1914, or the Act of December 17, 1914, as amended, shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States, and the Secretary is hereby authorized to deliver for medical or scientific purposes to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulation as may be prescribed by the Commissioner.
with the approval of the Secretary, any of the drugs so seized, con-
fiscated, and forfeited to the United States.

The provisions of this section shall also apply to any of the afore-
said drugs seized or coming into the possession of the United States
in the enforcement of any of the above-mentioned Acts, where the
owner or owners thereof are unknown. None of the aforesaid drugs
coming into possession of the United States under the operation of
said Acts, or the provisions of this section, shall be destroyed without
certification by a committee appointed by the Commissioner, with the
approval of the Secretary, that they are of no value for medical or
scientific purposes.
Act approved August 12, 1937

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a person who, after having been convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports, or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such second offense, be fined not more than $5,000 or imprisoned in a Federal penitentiary for not more than ten years, or both, in the discretion of the court, whenever the fact of such previous conviction is established in the manner prescribed in section 3 of this Act.

Sec. 2. A person who, after having been two times convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such third offense, or any offense subsequent thereto, be fined not more than $10,000 or imprisoned in a Federal penitentiary for not more than twenty years, or both, in the discretion of the court, whenever the fact of such previous convictions is established in the manner prescribed in section 3 of this Act.

Sec. 3. Whenever it shall appear, after conviction and before or after sentence, that a person convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of the narcotic drugs enumerated in this Act has previously been convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of said narcotic drugs, in violation of the laws of the United States, it shall be the duty of the United States district attorney for the district in which such subsequent conviction was had to file an information alleging that the defendant has previously been so convicted, and further alleging the number of such previous convictions. The court in which the defendant was convicted shall cause the said defendant, whether confined in prison or otherwise, to appear before it and shall apprise him of the allegations of the information and of his right to a trial by jury as to the truth thereof. The court shall inquire of the defendant whether he is the person who has previously been convicted. If the defendant states he is not such person, or if he refuses to answer or remains silent, a plea of not guilty shall be entered by the court, and a jury shall be empaneled to determine whether the defendant is the person alleged in the information to have previously been convicted, and the number of such previous
convictions. If after a trial on the sole issue of the truth of such allegations the jury determines that the defendant is in fact the person previously convicted as charged in the information, or if he acknowledges in open court, after being duly cautioned as to his rights, that he is such person, he shall be punished as prescribed in sections 1 or 2 of this Act, as the case may be, and the previous sentence of the court, if any, shall be vacated and there shall be deducted from the new sentence the amount of time actually served under the sentence so vacated.
(Act approved March 3, 1927)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be in the Department of the Treasury a bureau to be known as the Bureau of * * * Prohibition, * * * and a Commissioner of Prohibition. * * *

Sec. 4. (a) The rights, privileges, powers, and duties conferred or imposed upon the Commissioner of Internal Revenue and his assistants, agents, and inspectors, by any law in respect of the taxation, importation, * * * manufacture, production, compounding, sale, exchange, dispensing (or) giving away, * * * of narcotic drugs, * * * are hereby transferred to, and conferred and imposed upon, the Secretary of the Treasury.

(b) The Secretary of the Treasury is authorized to confer or impose any of such rights, privileges, powers, and duties upon the Commissioner of Prohibition, or any of the officers or employees of the Bureau of Prohibition, and to confer or impose upon the Commissioner of Internal Revenue, or any of the officers or employees of the Bureau of Internal Revenue, any of such rights, privileges, powers, and duties which, in the opinion of the Secretary, may be necessary in connection with internal revenue taxes.

(T. D. 1)

ORDER OF THE SECRETARY OF THE TREASURY PRESCRIBING THE DUTIES AND POWERS OF THE COMMISSIONER AND OTHER OFFICERS AND EMPLOYEES OF THE BUREAU OF PROHIBITION, * * *

April 1, 1927.

In pursuance of the authority conferred upon the Secretary of the Treasury by the above act, it is hereby ordered as follows:

* * * * *

VI. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED ON THE COMMISSIONER OF PROHIBITION RELATING TO NARCOTIC DRUGS

(1) There are hereby conferred and imposed upon the Commissioner of Prohibition, subject to the general supervision and direction of the Secretary of the Treasury, all the rights, privileges, powers, and duties conferred or imposed upon the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of
section 4 of the above act of March 3, 1927) by the Harrison Narcotic Act, as amended, or by the act entitled "An Act regulating the manufacture of smoking opium within the United States and for other purposes," approved January 17, 1914, in so far as such rights, privileges, powers, and duties relate to—

(a) The investigation and the detection and punishment of violations of either of the above laws, or any regulations issued thereunder;

(b) Exemptions from any of the provisions of the above laws;

(c) The books, records, and returns required to be kept or rendered, under any of the above laws;

(d) The prescribing of forms and order forms under any of the above acts;

(e) The manner in which the record of sales, exchanges, and gifts of tax-exempt preparations and remedies containing narcotic drugs shall be kept;

(f) The manner in which application shall be made for confiscated narcotic drugs;

(g) The appointment of a committee for the certification and disposition of confiscated narcotic drugs;

(h) The compromise of any civil or criminal case under either of the above laws in accordance with section 3229 of the Revised Statutes, except that all moneys shall be received and accounted for by the collectors of internal revenue, under the direction of the Commissioner of Internal Revenue;

(i) Seizures, for violation of either of the above laws, of property, whether real or personal (except under distraint warrant), and the custody, control, sale, and disposition of property so seized;

(j) The appointment of such officers and employees as may be necessary for the execution of the functions imposed upon the Bureau of Prohibition relating to narcotic drugs.

(2) Power is hereby conferred upon the Commissioner of Prohibition to prescribe such regulations as he may deem necessary for the execution of the functions imposed upon him or upon the officers or employees of the Bureau of Prohibition relating to narcotic drugs, but all regulations and changes in regulations shall be subject to the approval of the Secretary of the Treasury.

VII. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED UPON THE OFFICERS AND EMPLOYEES OF THE BUREAU OF PROHIBITION, INCLUDING THE FIELD SERVICE OF THE BUREAU OF PROHIBITION, RELATING TO NARCOTIC DRUGS

There are hereby conferred and imposed upon the officers and employees of the Bureau of Prohibition, including the agents, inspectors, and other employees in the field service of the Bureau of Prohi-
bition, all the rights, privileges, powers, and duties conferred or imposed upon the assistants, agents, and inspectors of the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the above act of March 3, 1927) by either of the laws referred to in Section VI of this order, in so far as such rights, privileges, powers, and duties relate to any of the matters referred to in paragraphs (a) to (j), inclusive, of such section. All such officers and employees of the Bureau of Prohibition, including the agents, inspectors, and other employees in the field service of the Bureau of Prohibition, shall have, in the performance of their functions under the narcotic drug laws, all the rights, privileges, and powers of internal-revenue officers.

VIII. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED UPON THE COMMISSIONER OF INTERNAL REVENUE

There are hereby conferred and imposed upon the Commissioner of Internal Revenue all the rights, privileges, powers, and duties conferred or imposed upon such officer (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the above act of March 3, 1927) by any law, except the rights, privileges, powers, and duties conferred or imposed upon any other person by Section IV, V, VI, or VII of this order, but not excepting rights, privileges, powers, and duties relating to internal-revenue taxes where no violation of a law relating to the enforcement of the eighteenth amendment is involved. All regulations and changes in regulations shall be subject to the approval of the Secretary of the Treasury.
(Act approved June 14, 1930)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be in the Department of the Treasury a bureau to be known as the Bureau of Narcotics and a Commissioner of Narcotics *

SEC. 3. (b) The Secretary of the Treasury is authorized to confer or impose any of the rights, privileges, powers, and duties in respect of narcotic drugs enumerated in subdivision (a) of section 4 of the Act entitled "An Act to create a Bureau of Customs and a Bureau of Prohibition in the Department of the Treasury," approved March 3, 1927 (5 U. S. C. 281c), upon the Commissioner of Narcotics, or any officer or employee of the Bureau of Narcotics.


JULY 1, 1930.

In pursuance of the authority conferred upon the Secretary of the Treasury by the act entitled "An Act to create in the Treasury Department a Bureau of Narcotics, and for other purposes," approved June 14, 1930, as amended, it is hereby ordered as follows:

III. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED UPON THE COMMISSIONER OF NARCOTICS

(1) There are hereby conferred and imposed upon the Commissioner of Narcotics, subject to the general supervision and direction of the Secretary of the Treasury, all the rights, privileges, powers, and duties conferred or imposed upon the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the act of March 3, 1927) by the act of December 17, 1914, as amended, known as the Harrison Narcotic Law, or by the act entitled "An Act regulating the manufacture of smoking opium within the United States and for other purposes," approved January 17, 1914, in so far as such rights, privileges, powers, and duties relate to—
(a) The investigation and the detection and punishment of violations of either of the above laws or any regulations issued thereunder;

(b) Exemptions from any of the provisions of the above laws;

(c) The books, records, and returns required to be kept or rendered under any of the above laws;

(d) The prescribing of forms and order forms under any of the above acts;

(e) The manner in which the record of sales, exchanges, and gifts of tax-exempt preparations and remedies containing narcotic drugs shall be kept;

(f) The manner in which application shall be made for confiscated narcotic drugs;

(g) The appointment of a committee for the certification and disposition of confiscated narcotic drugs;

(h) The compromise of any criminal or civil case arising under either of the above laws, in accordance with section 3229 of the Revised Statutes of the United States, and the determination, assertion, and compromise of liability for internal-revenue taxes and penalties under either of the above laws, except that all moneys shall be received and accounted for by collectors of internal revenue, under the direction of the Commissioner of Internal Revenue;

(i) Seizures, for violation of either of the above laws, of property, whether real or personal (except under distraint warrant), and the custody, control, sale, and disposition of property so seized;

(j) The appointment of such officers and employees as may be necessary for the execution of the functions imposed upon the Bureau of Narcotics.

(2) Power is hereby conferred upon the Commissioner of Narcotics to prescribe such regulations as he may deem necessary for the execution of the functions imposed upon him or upon the officers or employees of the Bureau of Narcotics, but all regulations and changes in regulations shall be subject to the approval of the Secretary of the Treasury.

The Commissioner of Internal Revenue and the Commissioner of Narcotics may, if they are of the opinion that the good of the service will be promoted thereby, prescribe regulations relating to internal-revenue taxes where no violation of the narcotic laws is involved, jointly, subject to the approval of the Secretary of the Treasury.

IV. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED UPON THE OFFICERS AND EMPLOYEES OF THE BUREAU OF NARCOTICS, INCLUDING THE FIELD SERVICE

There are hereby conferred and imposed upon the officers and employees of the Bureau of Narcotics, including the agents, inspectors,
and other employees in the field service, all the rights, privileges, powers, and duties conferred or imposed upon the assistants, agents, and inspectors of the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a), of section 4 of the act of March 3, 1927), by any narcotic law in so far as such rights, privileges, powers, and duties relate to any of the matters referred to in paragraphs (a) to (j), inclusive, of Section III of this order. All such officers and employees of the Bureau of Narcotics, including the agents, inspectors, and other employees of the field service, shall have, in the performance of their functions under the narcotic drug laws, all the rights, privileges, and powers of internal revenue officers.

V. RIGHTS, PRIVILEGES, POWERS, AND DUTIES CONFERRED AND IMPOSED UPON THE COMMISSIONER OF INTERNAL REVENUE

There are hereby conferred upon the Commissioner of Internal Revenue all the rights, privileges, powers, and duties conferred or imposed upon such officer (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the act of March 3, 1927) by any narcotic law, except such rights, privileges, powers, and duties as are hereinafter conferred or imposed upon the Commissioner of Narcotics.

* * * * * * * * * *
REGULATIONS
INTRODUCTORY

The Act of Congress approved December 17, 1914, as amended, known as the Harrison Narcotic Law, imposes special (occupational) taxes upon persons engaging in activities involving opium and coca leaves, and any compound, manufacture, salt, derivative, or preparation of opium or coca leaves. The law also imposes a stamp (commodity) tax upon any such materials which have been produced in or imported into the United States and sold, or removed for consumption or sale.

These regulations deal with details as to tax computation, procedure, the forms of records and returns, and similar matters. These matters in some degree are controlled by certain sections of the United States Revised Statutes and other statutes of general application. Provisions of these statutes, as well as of the Harrison Narcotic Law, are quoted, in whole or in part, as the immediate or general basis for the regulatory provisions set forth. The quoted provisions are from the Harrison Narcotic Law, unless otherwise indicated.

Provisions of the statutes upon which the various articles of the regulations are based generally have not been repeated in the articles. Therefore, the statutory excerpts preceding the several articles should be examined to obtain complete information.
CHAPTER I

LAWS APPLICABLE

Sec. 1. * * * and all provisions of existing law relating to special taxes, as far as necessary, are hereby extended and made applicable to this section. * * *

And all the provisions of existing laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal revenue laws are, in so far as necessary, hereby extended and made to apply to stamps provided by this section.

Sec. 7. That all laws relating to the assessment, collection, remission, and refund of internal-revenue taxes including section thirty-two hundred and twenty-nine of the Revised Statutes of the United States, so far as applicable to and not inconsistent with the provisions of this Act, are hereby extended and made applicable to the special taxes imposed by this Act.

Art. 1. Statutes applicable.—All general provisions of the internal revenue laws, not inconsistent with the Harrison Narcotic Law, as amended, are applicable in the enforcement of the latter.
DEFINITIONS

Sec. 1. * * * Every person who imports, manufactures, com­pounds, or otherwise produces for sale or distribution any of the aforesaid drugs shall be deemed to be an importer, manufacturer, or producer.

Every person who sells or offers for sale any of said drugs in the original stamped packages, as hereinafter provided, shall be deemed a wholesale dealer.

Every person who sells or dispenses from original stamped pack­ages, as hereinafter provided, shall be deemed a retail dealer: * * *

That the word "person" as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; * * *

Art. 2. As used in these regulations:

(a) The term "act" or "this act" means the Act approved Decem­ber 17, 1914, as amended, unless otherwise indicated.

(b) The term "narcotic", "narcotics" or "narcotic drugs" means opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, including "exempt preparations", defined below.

(c) The term "exempt preparations" means the preparations and remedies described in section 6 of the act, which contain not more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid or avoirdupois ounce, and liniments, ointments, or other preparations for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them, provided that such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and a record of all sales, exchanges, or gifts of such preparations and remedies is kept as provided in Article 185.

(d) The term "exempt officials" includes officials of the United States, insular possessions, Territories, the District of Columbia, States and political subdivisions. (For provisions applicable to such officials, see Chapter VI.)

(e) The term "collector" means collector of internal revenue.
(f) The term “person” includes an individual, partnership, trust, association, company, or corporation; also a hospital, college of pharmacy, medical or dental clinic, sanatorium, or other institution or entity.

(g) The term “special tax” means any of the taxes, pertaining to the several occupations or activities covered by the Act, imposed upon persons who import, manufacture, produce, compound, sell, deal in, dispense, administer, or give away narcotics.

(h) The term “stamp tax” means the tax on narcotics payable by attachment of stamps.

(i) The term “practitioner” includes a physician, dentist, veterinary surgeon, or any other person who may be lawfully entitled to distribute, dispense, prescribe, or administer narcotics to patients.

(j) Words importing the singular may include the plural; words importing the masculine gender may be applied to the feminine or the neuter.

(k) The definitions contained herein shall not be deemed exclusive.
CHAPTER III

SPECIAL TAXES

REGISTRATION

Sec. 3232. United States Revised Statutes.—No person shall be engaged in, or carry on, any trade or business hereinafter mentioned until he has paid a special tax therefor in the manner hereinafter provided.

Sec. 1. That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business, and place or places where such business is to be carried on, and pay the special taxes hereinafter provided;

Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the passage of this act first engages in any of such activities, shall within 30 days after the passage of this act make like registration, and shall pay the proportionate part of the tax for the period ending June 30, 1919; and

Every person who first engages in any of such activities after the passage of this act shall immediately make like registration and pay the proportionate part of the tax for the period ending on the following June 30th.

Art. 3. Persons liable.—Liability to payment of special tax and registration attaches to every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, administers, or gives away narcotics. As to the tax rates applicable to a person engaged in one or more of the foregoing activities see Article 13.

Art. 4. Manner and time of registration.—Every person required to register shall execute and file with the collector for the district in which he proposes to engage in any activity involving use of narcotic drugs, an application for registration on Form 678 or 678–A and pay the special tax or taxes enumerated in Article 13. Form 678–A shall be executed by new applicants and approved by the collector before the activity is commenced. Form 678 shall be executed and filed on or before the succeeding July 1, and annually thereafter as long as liability is incurred. These forms may be obtained from the collector.

Art. 5. Investigation of applicants.—All applications on Form 678–A shall be referred by the collector to the appropriate narcotic district supervisor for investigation, report, and recommendation. Applica-
tions on Form 678 shall also be referred by the collector to the appropriate narcotic district supervisor for investigation, report and recommendation, if the collector is in doubt as to the applicant's being lawfully entitled to engage in the activity for which he seeks registration.

In the case of applications which have been so referred, the collector shall not issue a special tax stamp in connection with any registration until information has been submitted to him, by the narcotic district supervisor, that the applicant is properly licensed or otherwise lawfully entitled to engage in the activity in the district in which he seeks registration.

All applications for registration that are referred to the narcotic district supervisor shall be returned by him to the collector with recommendation for approval or disapproval and, in case of disapproval, with a statement annexed concerning applicant's lack of license or qualification, to lawfully engage in the activity for which registration is sought. The application together with any required statement shall be returned to the collector within ten days from date of receipt of the application by the supervisor, unless a longer time shall be required within which to complete an investigation. In the latter event the district supervisor shall, upon or before the expiration of the said ten days, so notify the collector stating the estimated additional time required.

Art. 6. Evidence of qualification.—The application for registration of every person shall be supported by his affidavit, or acknowledgment executed in accordance with Article 9 showing that, under the laws of the jurisdiction in which he is operating or proposes to operate, he is legally qualified or lawfully entitled to engage in the activities for which registration is sought.

Sec. 3451. United States Revised Statutes.—Every person who simulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of the Internal-revenue laws, or by any regulation made in pursuance thereof, or who procures the same to be falsely or fraudulently executed, or who advises, aids in, or connives at such execution thereof, shall be imprisoned for a term not less than one year nor more than five years; and the property to which such false or fraudulent instrument relates shall be forfeited.

Art. 7. False applications.—The false or fraudulent execution or signing of application for registration or supporting affidavit as required by the preceding article shall subject the offending person to the penalties provided by Section 3451 of the Revised Statutes.

Art. 8. Signatures—Individuals.—The application shall be signed by the person desiring registration.
Firms and corporations.—The application of a firm shall be signed by a member, that of a corporation by an officer duly authorized to act. The names of the real owners shall be disclosed if the business is being carried on under an assumed name or that of a former owner. If owned by a partnership, the name of each partner shall appear. In the case of a corporation the names of the principal officers shall be shown.

Institutions.—When an institution is subject to tax the head thereof or of the department wherein narcotic drugs are used shall sign the application for registration.

Art. 9. Oath—When required.—If the tax is more than $10, the application shall be under oath. If the tax is not in excess of $10, the application may be signed or acknowledged before two witnesses in lieu of an oath. The witnesses shall themselves sign the application in their capacity as such.

Execution.—The jurat may be executed by any officer authorized to administer oaths. No charge is made if documents required by these regulations are sworn and subscribed to before a deputy collector or an internal-revenue agent.

Art. 10. Inventory required.—Every person making application for registry or reregistry in any class (see Art. 13), except Classes I and II, shall, as of December 31 preceding the date of his application, or any date between December 31 and the date of applying for such registry or reregistry, prepare under oath or affirmation, in duplicate, an inventory of all narcotic drugs and preparations on hand at the time of making such inventory. The inventories shall be prepared on Form 713, copies of which may be obtained from collectors upon request. If the taxpayer is engaged in business in more than one class, a separate inventory shall be prepared for each class. A Class V registrant is not required to make an inventory of preparations or remedies exempt under section 6, but he is required to make an inventory of all nonexempt narcotic drugs and preparations in his possession. The original inventory shall be forwarded to the collector with the application for registration, and the duplicate shall be kept on file by the maker for a period of 2 years.

Art. 11. Registry numbers.—Upon approval of the application the collector will assign a registry number to the applicant. The numbers are issued serially without regard to classes. The same number shall be retained throughout all the consecutive periods for which the applicant may be registered. One registry number will cover all classes at the same location except Class IV, for which a separate registry number will be assigned. However, a person registering in Classes IV and V only will be assigned the same number.
original order forms must be filed by the dealer with his narcotic prescriptions. Each package containing an aqueous or oleaginous solution so furnished must bear a label showing the date of the order, number of the order form if any, the name and proportion of narcotic drug contained in the solution, and the name, address, and registry number of the vendee and vendor, respectively.

Art. 16. Producers.—Every person who produces narcotic drugs or preparations to be sold on order forms not by mixing or compoundmg but by merely transferring the contents of one package or of a number of packages to one or more packages of the same or of greater or smaller size is liable to tax as a producer at the rate of $24 per annum in Class I. As to liability to stamp tax, see Article 51.

Art. 17. Wholesale dealers.—Every person who sells or offers for sale narcotic drugs or preparations in original stamped packages is subject to tax as a wholesale dealer at the rate of $12 per annum in Class II.

Art. 18. Retail dealers.—Every person who sells narcotic drugs or preparations from original stamped packages, with or without compounding, pursuant to prescriptions written by registered practitioners in the course of professional practice only is liable to tax as a retail dealer at the rate of $3 per annum in Class III, with the following exceptions:

Manufacturers.—One registered as a member of Class I, who is qualified under the laws of the jurisdiction in which his place of business is located to fill prescriptions, will be permitted to do so from original stamped packages of his own production without payment of tax as a retail dealer. If, however, prescriptions are filled from packages produced by any other person, additional liability to tax as a retail dealer will be incurred.

Practitioners.—A duly qualified practitioner (see Art. 19) is not required to pay additional tax on account of the sale of narcotic drugs for legitimate medical purposes to his own bona fide patients. A practitioner who operates a drug store and in his capacity as a druggist sells narcotic drugs or preparations, pursuant to prescriptions written by other practitioners, incurs additional liability as a retail dealer.

Art. 19. Practitioners.—Physicians, dentists, veterinary surgeons, and other practitioners, including institutions, who prescribe, distribute, dispense, give away, or administer narcotic drugs or preparations, and who are entitled to do so under the laws of the jurisdiction in which they practice, are subject to tax at the rate of $1 per annum or fraction thereof in Class IV.

Interdistrict practice.—A practitioner maintaining an office where he is duly registered with the collector of the district in which the office is located, and where his complete stock of narcotic drugs and all
narcotic records are kept, may distribute, dispense, give away, adminis­ter, or prescribe narcotic drugs in other collection districts in which he may be lawfully engaged in the practice of his profession, within the United States, in the course of his professional practice only, without incurring additional tax liability.

Arr. 20. Laboratory use.—Chemists occupying an independent status and not that of employees, in other words, in business for themselves, who, being thereunto lawfully entitled, make analyses of narcotic drugs or preparations or use such drugs in analyzing other substances in a laboratory, and other lawfully entitled persons who obtain and use in a laboratory any narcotic drugs or preparations for the purpose of research, instruction, or analysis, if not registered in Class I and not manufacturing or compounding narcotic drugs or preparations for sale or for removal for consumption or sale, are liable to tax at the rate of $1 per annum in Class VI.

PARTICULAR SITUATIONS

SEC. 1. (Cont.) ** Provided, That the office, or if none, the residence, of any person shall be considered for the purpose of this Act his place of business; but no employee of any person who has registered and paid special tax as herein required, acting within the scope of his employment, shall be required to register and pay special tax provided by this section: **

Sec. 3235. United States Revised Statutes.—The payment of the special tax imposed shall not exempt from an additional special tax the person carrying on a trade or business in any other place than that stated in the collector's register; but nothing herein contained shall require a special tax for the storage of goods, wares, or merchandise in other places than the place of business, nor, except as hereinafter provided, for the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, and at their principal office or place of business, provided no goods, wares, or merchandise shall be kept except as samples at said office or place of business.

Sec. 3236. United States Revised Statutes.—Whenever more than one of the pursuits or occupations hereinafter described are carried on in the same place by the same person at the same time, except as hereinafter provided, the tax shall be paid for each according to the rates severally prescribed.

Arr. 21. Dual liabilities.—As a general rule, one conducting two or more classes of business at the same location must pay a separate tax with respect to each such class. However, see Article 13 as to Class V tax.

Arr. 22. Several places of business.—Generally a taxpayer must pay as many special taxes as he has places of business. Thus if a concern has one or more separate branches where any of the various taxable businesses is carried on, tax must be paid for each branch separately.
However, a manufacturer, compounding or producer who has paid tax as such, and who has a principal office or place of business separate and apart from the place where the actual manufacturing, compounding or producing is done, is not required to pay an additional tax with respect to such office or place of business, provided no merchandise except samples is kept thereat, on account of orders taken at such office or place of business for narcotics to be delivered from the place of manufacture, compounding or production. If sales are made at a principal office or place of business separate and apart from the place of manufacture, compounding or production, from stock kept at such office or place of business, tax as a wholesale or retail dealer, or both, as the case may be, must be paid with respect to such office or place of business.

Art. 23. Warehouses.—Tax does not attach with respect to a warehouse where narcotic drugs are stored, provided no sales are made at such place.

Art. 24. Itinerant vendors.—No person is permitted to dispense or deal in narcotic drugs or preparations except upon orders received or engagements made at, with respect to, or by reason of, a fixed address. A peddler of such drugs or preparations will be regarded as incurring a separate tax liability and committing an additional offense at each place where a sale is made.

Art. 25. Partnerships.—A partnership is subject to the same tax liability as an individual. Should either of the partners also individually engage in a taxable activity, he will incur additional liability with respect to such activity.

Art. 26. Institutions.—Hospitals, colleges, medical and dental clinics, sanatoriums, and other institutions not exempt as public institutions are subject to the same special tax liability as other persons dealing in or handling narcotic drugs or preparations in the same manner.

Art. 27. Principals.—Principals, rather than agents, are liable to the taxes imposed. Employers and other principals will be regarded as responsible for the acts of employees and other agents within the scope of their employment.

Art. 28. Employees.—An employee of a person who has registered and paid tax will not himself incur liability to tax so long as he acts solely within the scope of his employment. However, an employee who, within or without the scope of his employment, does any unlawful act, will be held personally liable.

Art. 29. Nurses.—Nurses are regarded as agents of the practitioners or institutions under whose direction or supervision their duties are performed, and they are not permitted to register, nor are they permitted to be in possession of narcotic drugs or preparations except
as such agents, or as patients. Any unused narcotic drugs left by a practitioner with a nurse, to be administered during his absence, upon discharge of the nurse must be returned to the practitioner, who will account for the drugs on his records. Any such narcotic drugs found in the possession of a nurse not at the time under the supervision of a practitioner shall be forfeited to the Government.

Art. 30. Traveling salesmen.—Traveling salesmen who merely solicit orders and forward them to their respective principals are not required to register or pay any tax.

Sec. 3243. United States Revised Statutes.—The payment of any tax imposed by the internal-revenue laws for carrying on any trade or business shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on the same within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

Art. 31. Operation of State laws.—Payment of special tax under Federal law confers no right or privilege to conduct business contrary to State law. The holder of a special-tax stamp issued by the Federal Government may still be punishable under a State law prohibiting or regulating the production, manufacture, or sale of narcotic drugs. On the other hand, compliance with State law affords no immunity under Federal law. Persons who engage in business in violation of the law of a State are, nevertheless, required to pay special tax as imposed under the internal-revenue laws of the United States.

DELINQUENT AND FALSE RETURNS

Sec. 3176. United States Revised Statutes, as amended by Sec. 1103 of the Revenue Act of 1926 and by Sec. 619 (d) of the Revenue Act of 1928. * * * If the failure to file a return (other than a return of income tax) or a list is due to sickness or absence, the collector may allow such further time, not exceeding 30 days, for making and filing the return or list as he deems proper. * * * In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which
case the amount so added shall be collected in the same manner as the tax.

*Sec. 406 of the Revenue Act of 1935.*—In the case of a failure to make and file an internal-revenue tax return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after the date of the enactment of this Act, if a 25 per centum addition to the tax is prescribed by existing law, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

*Sec. 3184. United States Revised Statutes, as amended by Sec. 865 of the Revenue Act of 1938.*—Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of six per centum per annum from the date of such notice to the date of payment.

**Art. 32. Delinquent returns.**—Every person from whom a special-tax return is required who, without reasonable cause, fails to file such return on time is subject to certain penalties. Under section 406 of the Revenue Act of 1935 the penalty for delinquency is 5 per cent, if the failure is for not more than 30 days, and an additional 5 per cent for each additional 30 days, or fraction thereof, during which the delinquency continues, not to exceed 25 per cent in the aggregate.

**Art. 33. Sickness or absence.**—If the collector is satisfied that failure to file a return is due to sickness or absence, he may extend the time for not more than 30 days. Since any member of a firm may make the return, sickness or absence of less than all the members of a firm will not relieve from liability to the penalty for failure to make return, nor afford ground for extension of time.

**Art. 34. Failure of agent.**—If an attorney or agent is delegated to make a return and pay special tax, the principal will incur the penalty if the return is not filed within the time prescribed by law.

**Art. 35. Delinquent payment.**—Failure to pay the amount of an assessment within 10 days after issuance of Form 17 (First Notice and Demand) causes to accrue a 5 per cent penalty and interest at the rate of 6 per cent per annum from the date of such notice to the date of payment.

**Art. 36. False returns.**—For making a false or fraudulent return additional liability amounting to 50 per cent of the total tax is
incurred. If a return covers only a portion of a year or period for which liability is incurred, the return is false as a whole and not merely as to that portion of the year or period omitted.

Art. 37. When penalty accrues.—In view of the positive language of section 1 of the Act, all persons engaging in business under this Act will be regarded as delinquent, and the penalties provided are applicable, unless applications are filed not later than July 1 of each year or on or before the date upon which liability is incurred.

CHANGES AFTER TAX PAYMENT

Sec. 3241. United States Revised Statutes.—When any person who has paid the special tax for any trade or business dies, his wife or child, or executors or administrators or other legal representatives, may occupy the house or premises, and in like manner carry on, for the remainder of the term for which the tax is paid, the same trade or business as the deceased before carried on, in the same house, and upon the same premises, without the payment of any additional tax.

And when any person removes from the house or premises for which any trade or business was taxed to any other place, he may carry on the trade or business specified in the collector's register at the place to which he removes without the payment of any additional tax: Provided, That all cases of death, change, or removal, as aforesaid, with the name of the successor to any person deceased, or of the person making such change or removal shall be registered with the collector, under regulations to be prescribed by the Commissioner of Internal Revenue.

Art. 38. Change of control.—Certain persons other than the taxpayer may, without incurring additional liability, carry on the business at the same address and for the remainder of the period for which special tax was paid. To secure such right the party or parties continuing the business must execute, within 30 days, a return on Form 678-A, showing the basis of the right. Under the conditions indicated the parties having such right include the following:

1. The relict, children, or other legal representatives of a deceased taxpayer.

2. A receiver or referee in bankruptcy, or an assignee for the benefit of creditors.

3. The partner or partners remaining after death or withdrawal of a member.

Special tax, reckoned from the first day of the month in which the change occurs, is incurred and must be paid by the parties indicated under the conditions stated:

1. Where additional partners are taken into a firm operating under the old or a new firm name.

2. Where a corporation is formed to continue the business of a partnership, or a new charter is issued to a former corporation.
(3) Where a stockholder or other party continues a business previously conducted by a corporation, whether or not the corporation is dissolved.

Art. 39. Qualification of successor.—No collector will issue a special-tax stamp to any person who desires to carry on business as shown in the last paragraph of Article 38 until the collector is satisfied that such person is lawfully entitled to obtain registration.

Art. 40. Change of name or location.—The name of an individual, firm, or corporation that has paid special tax may be changed, or a special-tax payer may relocate his place of business, without incurring additional tax liability, provided the change is registered with the collector.

Art. 41. Registration.—A special-tax payer who changes his name or relocates his place of business shall within 30 days execute a new return on Form 678-A, marking it “Revised Registry”. The return shall set forth the date of change and the new name or address. The return shall be forwarded with the special-tax stamp to the collector who issued the stamp for recording the change.

Art. 42. Removal within district.—Where a taxpayer removes his business to another address within the district the collector will enter on his Record 10 the new address and the date of removal, and will note the change on the face of the special-tax stamp which he will return to the taxpayer.

Art. 43. Removal to another district.—Where a taxpayer removes his business to another district the collector who issued the stamp will enter on his Record 10 the new address and date of removal, and will transmit the stamp to the collector of the district to which the taxpayer removed. The collector of that district will then make entry on his Record 10, as in the case of a new registrant, and note the taxpayer's new address and the collector's name, title, and district, and the date, on the stamp, which will be returned to the taxpayer.

Art. 44. Liability for failure to register change.—A person succeeding to a business for which tax has been paid, or a taxpayer who relocates his business, without registering the change within 30 days, as required by Articles 38 and 41, respectively, will be liable to the tax, to the penalty set forth in Article 32 for failure to make return, and also to penalty for carrying on business without payment of tax.

SPECIAL TAX STAMPS

Sec. 3238. United States Revised Statutes.—All special taxes imposed by law, including the tax on stills or worms, shall be paid by stamps denoting the tax, and the Commissioner of Internal Revenue is required to procure appropriate stamps for the payment of such taxes; and the provisions of sections thirty-three hundred and twelve and thirty-four hundred and forty-six, and all other provisions of law re-
lating to the preparation and issue of stamps for distilled spirits, fermented liquors, tobacco, and cigars, shall, so far as applicable, extend to and include such stamps for special taxes; and the Commissioner of Internal Revenue shall have authority to make all needful regulations relative thereto.

Art. 45. Issuance of stamps.—Stamps covering special taxes are issued in two forms, with and without coupons. Stamps without coupons are for use in cases where the full tax is always due regardless of the period covered. Coupon stamps are for use in cases where the tax may be prorated. The coupon stamps are issued to registrants in Classes I, II, III, and VI, and the stamps without coupons to registrants in Classes IV and V.

Collectors will distinctly write or print on the stamp, before it is issued, the taxpayer's name, address, and registry number, and the number of the class or classes in which registered.

Sec. 3239. United States Revised Statutes, as amended by Sec. 26 of the Act of October 1, 1890.—Every person engaged in any business, avocation, or employment, who is thereby made liable to a special tax, shall place and keep conspicuously in his establishment or place of business all stamps denoting the payment of said special tax; and any person who shall, through negligence, fail to so place and keep said stamps, shall be liable to a penalty equal to the special tax for which his business rendered him liable and the costs of prosecution; but in no case shall said penalty be less than ten dollars. And where the failure to comply with the foregoing provision of law shall be through willful neglect or refusal, then the penalty shall be double the amount above prescribed: Provided, That nothing in this section shall in any way affect the liability of any person for exercising or carrying on any trade, business, or profession, or doing any act for the exercising, carrying on, or doing of which a special tax is imposed by law, without the payment thereof.

Art. 46. Posting of stamps.—Every special tax stamp issued to a taxpayer must be kept posted conspicuously on the premises where the business is operated. One who fails so to post a stamp thereby incurs liability to a penalty, equal to and in addition to the tax, plus the costs of prosecution; but in no case shall the penalty (not including the costs of prosecution) be less than $10. Where the failure is willful the penalty is doubled. This liability is additional to any and all liability otherwise incurred.

Art. 47. Loss of stamp.—If a taxpayer loses his special-tax stamp, or if it is accidentally destroyed, he shall immediately notify the collector, who will issue a certificate of payment, Form 785, which must be displayed in lieu of the stamp. Unless a certificate is so obtained and displayed liability for failure to display special-tax stamp will be incurred.
CHAPTER IV

COMMODITY TAXES

RATES OF TAX

Sec. 1. * * * That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.

It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by this section shall be prima facie evidence of liability to such special tax: Provided, That the provisions of this paragraph shall not apply to any person having in his or her possession any of the aforesaid drugs which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under this act; and where the bottle or other container in which such drug may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or to the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice, and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this act of the drug so dispensed, administered, distributed, or given away.

Art. 48. Scope of tax.—The tax attaches to all narcotics domestically manufactured or produced, and all narcotics imported in crude or manufactured form.

A new tax liability will attach whenever a new derivative, compound, or preparation is produced, whether or not tax has been paid on the component ingredients or parts thereof. Thus imported
opium is subject to one tax, morphine produced in this country from such imported opium is subject to another tax, a preparation manufactured by the use of such morphine also will be subject to tax, and so on.

Preparations and remedies coming within the provisions of section 6 of the Act are not subject to the tax. (See Arts. 180 to 182, incl.)

Art. 49. Repacking.—Repacking narcotics is production within the intent of the Act, and narcotics so produced are taxable, regardless of any tax previously paid thereon.

Retail druggists may, under the conditions indicated in Article 15 under heads of "Prescription compounding" and "Aqueous and oleaginous solutions" fill prescriptions and supply solutions for office practice without payment of tax on the narcotics furnished in such manner.

Art. 50. International movements—Exports.—Manufactured narcotic drugs or preparations which are subsequently exported are subject to tax whether manufactured expressly for export or not.

In-transit shipments.—Narcotic merchandise arriving in a port of the United States, shown by the shipping papers; i.e., either the bill of lading, manifest, or invoice, to be intended for transportation through the port, or through the United States or territorial waters thereof, to another country, and which is permitted by the Commissioner of Narcotics to be transported to a foreign destination, is not subject to tax.

Art. 51. Persons liable.—The tax on imported narcotics is to be paid by the importer. The tax on narcotic drugs domestically manufactured, produced, or compounded, is payable by the manufacturer, producer, or compounder.

Art. 52. Time of payment—Importations.—The tax on imported narcotics must be paid before removal from customs custody.

Manufactured products.—The tax on narcotics domestically manufactured, produced, or compounded must be paid before sale or removal for consumption or sale.

Art. 53. Amount of tax.—The tax is 1 cent per ounce or fraction thereof in each package constituting a taxable unit. (See Article 54.) For instance, the tax on a package containing 5½ ounces will be 6 cents. The tax on a package containing less than 1 ounce will be 1 cent. The tax is measured by the entire drug content of a taxable package or container, not by the weight of the narcotic content therein.

Art. 54. Unit of tax.—With the exception noted below, the taxable unit is the smallest individual package or container. Thus if a manufacturer sells a preparation in packages containing one-tenth of an ounce each and puts 10 such packages into a larger container, it is not sufficient to place a stamp of the denomination of 1 cent on
the outer container, but each of the inner packages must be separately stamped.

**Ampoules.**—When ampoules or other hermetically sealed units, each containing only a single dose, are put up in packages holding not more than 12 such units, tax may be paid on the joint contents of the entire number of units by affixing a stamp or stamps to the outer package or container.

**Art. 55. Manner of payment.**—The tax is paid by attachment to the package forming the taxable unit of a stamp or stamps in sufficient amount. One or more stamps of an appropriate size shall be so affixed as to securely seal the package. In the case of bottles, cans, or other containers with stoppers, lids, or other removable closing devices the stamp or stamps shall seal the stopper, lid, or other closing device at two opposite points.

**Art. 56. Kinds of stamps.**—Adhesive strip stamps are issued in the following denominations and sizes:

<table>
<thead>
<tr>
<th>Sizes</th>
<th>Denominations</th>
</tr>
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<tbody>
<tr>
<td>1½ by ¼ inches</td>
<td>1 cent.</td>
</tr>
<tr>
<td>2½ by ⅜ inches</td>
<td>1 and 2 cent.</td>
</tr>
<tr>
<td>4 by ⅸ inches</td>
<td>1, 2, 5, 6, 8, 10, and 16 cent.</td>
</tr>
<tr>
<td>6 by ⅗ inches</td>
<td>1, 2, 5, 6, 8, 10, 16, 25, and 40 cent, and $1 and $1.28</td>
</tr>
</tbody>
</table>

**Art. 57. Procurement of stamps.**—Stamps for affixing to packages or containers of narcotics will be furnished only on requisition of persons registered in Class I. The stamps are not transferable except to a successor in business who has registered and paid tax in Class I at the same location, but unused stamps may be redeemed. See Art. 191. The requisitions shall be made on Form 786. Blank requisition forms may be procured from collectors. Collectors will preserve the requisitions and keep a record of the total quantity of stamps secured by each person making requisitions.

**Art. 58. Marking containers.**—Each original stamped package containing a narcotic drug unmixed with other ingredients shall show the name or kind of narcotic drug contained therein. If the narcotic drug is mixed with some other ingredient or ingredients the kind and quantity of narcotic to the ounce shall be shown unless the preparation is prepared in accordance with the United States Pharmacopeia or the National Formulary. If the preparation contains more than one kind of narcotic, the name and quantity of each to the ounce shall be indicated. If the drug or preparation is in tablet, pill, ampoule, or suppository form, the quantity of each unit shall be given; if such information is given it will not be necessary, so far as this act is concerned, for the entire net weight of the contents to be shown. The packages and their contents will, however, be subject to the provisions of the Food and Drugs Act and regulations issued thereunder.
Art. 59. Identification numbers.—The manufacturer or producer of each package containing one ounce or more of morphine or cocaine or any of their salts or derivatives, and each package containing tablets, pills, or preparations, the morphine or cocaine 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.

Sec. 1. * * * And all the provisions of existing laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal revenue laws are, in as far as necessary, hereby extended and made to apply to stamps provided by this section.

Sec. 603. Revenue Act of 1926.—Whoever— * * *

(c) Willfully removes, or alters the cancelation or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause same to be used, after it has been already used, or knowingly or willfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same;

(d) Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any vellum, parchment, paper, instrument. writing, package, or article;

Is guilty of a misdemeanor, and, upon conviction shall be punished by a fine of not more than $1,000, or by imprisonment for not more than five years, or both, and any such reused, canceled, or counterfeit stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States.

Art. 60. Cancellation of stamps.—Stamps will be canceled by noting thereon in red or black ink or by perforation the full or abbreviated name of the manufacturer, producer, or compounder, and the date of cancellation.

Art. 61. Reuse of stamps prohibited.—A stamp once affixed to one package or container cannot lawfully be removed and affixed to another. As to refunds of amounts paid for stamps, see Article 191.
Chapter V

ORDER FORMS

PROCUREMENT OF ORDER FORMS

Sec. 2. That it shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officials named in section 5 of this Act. Every person who shall give an order as herein provided to any other person for any of the aforesaid drugs shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue, and in case of the acceptance of such order, shall preserve such duplicate for said period of two years in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned. Nothing contained in this section shall apply—

(a) To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon registered under this Act in the course of his professional practice only: Provided, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist, or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

(b) To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: Provided, however, That such prescription shall be dated as of the date on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: And provided further, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned.

(c) To the sale, exportation, shipment, or delivery of any of the aforesaid drugs by any person within the United States or any Territory or the District of Columbia or any of the insular possessions of the United States to any person in any foreign country, regulating their
entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

(d) To the sale, barter, exchange, or giving away of any of the aforesaid drugs to any officer of the United States Government or of any State, Territorial, district, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, Territorial, district, county, or municipal or insular hospitals or prisons.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall cause suitable forms to be prepared for the purposes above mentioned, and shall cause the same to be distributed to collectors of internal revenue for sale by them to those persons who shall have registered and paid the special tax as required by section one of this Act in their districts, respectively; and no collector shall sell any of such forms to any persons other than a person who has registered and paid the special tax as required by section one of this Act in his district. The price at which such forms shall be sold by said collectors shall be fixed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, but shall not exceed the sum of $1 per hundred. Every collector shall keep an account of the number of such forms sold by him, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever any collector shall sell any of such forms, he shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring any of the aforesaid drugs, or furnish any of the forms bearing the name of such purchaser to any person with intent thereby to procure the shipment or delivery of any of the aforesaid drugs. It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession.

The provisions of this Act shall apply to the United States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the insular possessions of the United States, and the Canal Zone. In Puerto Rico and the Philippine Islands the administration of this Act, the collection of the said special tax, and the issuance of the order forms specified in section two shall be performed by the appropriate internal-revenue officers of those governments, and all revenues collected hereunder in Puerto Rico and the Philippine Islands shall accrue intact to the general governments thereof, respectively. The courts of first instance in the Philippine Islands shall possess and exercise jurisdiction in all cases arising under this Act in said islands. The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this Act by providing for the registration and the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations. The
President is further authorized and directed to issue such Executive orders as will permit those persons in the Virgin Islands of the United States lawfully entitled to sell, deal in, dispense, prescribe, and distribute the aforesaid drugs, to obtain said drugs from persons registered under this Act within the continental United States for legitimate medical purposes, without regard to the order forms described in this section.

Art. 62. Written order required.—Except as otherwise provided, order forms are required for all sales or other dispositions of narcotic drugs.

Art. 63. By whom procurable.—Blank forms may be obtained only by persons who are duly qualified and registered under this Act and have legitimate use therefore. Order forms will not be furnished to persons registered in Class V who are not manufacturers.

Art. 64. Manner of procurement.—A person desiring and entitled to receive order forms should submit requisition on Form 679 to the collector of the district in which he is doing business. The order forms are issued in books each containing 10 original and 10 duplicate forms. Blank requisitions, Form 679, may be obtained from the collector. The requisition shall show the taxpayer’s name, address, registry number and class, and the number of books of order forms desired. A charge of 10 cents is made for each book of order forms, and the requisition should be accompanied by remittance of the proper amount in the form of a certified check, cash, or money order.

Art. 65. Signing of requisitions.—Generally requisitions for order forms shall be signed by the same person or persons signing the application for registration (see Art. 8). However, they may be signed by another person authorized by power of attorney previously filed with and approved by the collector. The power of attorney shall be executed in the same manner as applications for registration, shall show the signature of the person thereby authorized to sign requisitions for order forms, and shall affirm that the signature so shown is his signature.

Art. 66. Signatures to be compared.—Upon receipt by the collector of a requisition for order forms the signature on such requisition shall be compared with that appearing on the application for registration or in the power of attorney (see Art. 65). Unless the collector is satisfied that the requisition is authentic it will not be honored.

Art. 67. Procedure regarding order forms.—Upon receipt of a properly executed requisition, accompanied by a sum sufficient to cover the cost of the order forms desired, the collector will issue the order forms requested. Before issuing the order forms the collector will cause to be shown thereon in a legible and permanent manner the name, address, registry number, and class number or numbers of the person to whom they are supplied, also the date of issuance and his signature or his name and the initials of the issuing employee.
Art. 68. Requisitions to be filed.—The collector will stamp each requisition with the date when filled, enter thereon the first and last serial number of the order forms sold in pursuance thereof, and file all requisitions alphabetically according to the name of the purchaser.

EXECUTION OF ORDER FORMS

Art. 69. Execution of forms.—Order forms are issued in duplicate and shall be executed in duplicate. They are arranged to permit the execution of the original and duplicate simultaneously by insertion of a carbon sheet. The original shall not leave the possession of the person executing it until the duplicate is made.

The attachment of extra sheets to order forms is not permitted. If one order form is not sufficient to include all the items of an order, a second form shall be used. The order forms are intended solely to cover disposition of narcotic drugs and preparations to registered persons. They shall not in any case be used as prescriptions.

Art. 70. Manner of preparation.—The order forms shall become a part of the permanent records of the registrant filling them, and are required by law to be kept available for inspection for a period of two years. The manufacturer or wholesale dealer should insist for his own protection that the order forms be prepared in such manner as to render their subsequent alteration both difficult of accomplishment and easy of detection. Purchasers also should be careful to protect order forms signed by them against subsequent alteration. Official order forms for the purchase of taxable narcotic drugs should therefore be prepared by the use of typewriter, ink, or indelible pencil, and manufacturers and wholesale dealers should return unfilled any order form executed in a less permanent manner.

Art. 71. Date.—The full and exact date when the order form is actually made out shall be inserted by the purchaser. Purchasers are also required to enter, in the space provided therefor at the bottom of the form, the number of items ordered. If in any case the number of items has not been so entered by the purchaser, the order form shall be returned for completion before it is filled.

Art. 72. Name and address of purchaser.—The name, address, registry and class numbers, and district of the purchaser as inserted by the collector shall not be changed by either the purchaser or consignor in any manner whatsoever. The merchandise requested on the form may be sent only to the person designated by the collector and at the location specified by him. The name of the purchaser, as registered with the collector, and as entered by the collector on the form, shall be shown on the first line in the lower right-hand space of the form, except where the form is signed personally by an individual registrant in which event this line may be left blank. The signature of an individual purchaser acting personally, or of an individual acting
for a registrant, whether acting under power of attorney or other­
wise authorized, shall be entered on the second line of the lower
right-hand space.

Art. 73. Signing of order forms.—Official narcotic order forms shall
be signed by the purchasing registrant with ink or indelible pencil.
The signature shall be in the same form as on the application for
registration.

The signing of such forms merely with a firm, corporate or trade
name, without indication of personal responsibility, is not permi­sible, but the signature of the person signing the application for
registration must appear. However, they may be signed by another
person authorized by power of attorney previously filed with and
approved by the collector. The power of attorney shall be executed
in the same manner as applications for registration, shall show the
signature of the person thereby authorized to sign order forms, and
shall affirm that the signature so shown is his signature. The signa­
ture of the responsible individual may not be printed or stamped on
the order form, but must be shown in his own handwriting.

Art. 74. Qualifications of purchaser.—The purchaser shall at the time
the order is submitted be registered under the Act at the location, in
the classes and under the registry number specified thereon by the
collector, and shall have paid the special taxes necessary to qualify
him in such classes for the fiscal year ending on the following June
30. The purchaser shall likewise be qualified for the fiscal year
within which the merchandise is received. Any person executing and
presenting for filling an order form who at the time of such presen­
tation is not so registered and has not paid the necessary special taxes
will be liable to the penalties provided by law.

Art. 75. Items.—Only one item shall be entered on each numbered
line and not more than 10 items shall be entered on a single order form.
An item shall consist of one or more packages or bottles of the same
kind and size; two or more such packages or bottles shall always be re­
garded as a single item and shall never be counted on the form as two
or more items. A separate item shall be made for each article of dif­
f erent description or size. The number of items entered on the form
shall be stated by the purchaser in the space provided near the bottom
of the form for that purpose. The purchaser shall show with respect
to each item the number of stamped packages, the size of each pack­
age in terms of pounds, ounces, grains, pills, or tablets (indicating size
in case of pills or tablets), if in a solid form, or in terms of gallons,
quarts, pints, or ounces, if in liquid form; the name of the article de­sired, and the name and quantity of the narcotic drug contained in the
article if it is not itself a pure narcotic drug. The showing of the
catalogue number is optional with the purchaser.
Art. 76. Dishonored order forms.—Any order form returned because of improper preparation (see Art. 83) must be retained on file with the duplicate thereof and a new form prepared if the articles are still desired.

Art. 77. Unused order forms.—Where, as to one or more classes, a registrant discontinues business or transfers to a different location in the same or a different district, he shall return for cancelation all unused order forms on which such class number or numbers have been entered by the collector.

FILLING OF ORDER FORMS

Art. 78. Who may fill.—Except as hereinafter provided, order forms may be filled only by a registered importer, manufacturer, producer, compounder, or wholesale dealer (a Class I or II registrant).

Art. 79. Solutions.—An order form calling for one ounce or less of an aqueous or oleaginous narcotic solution may be filled by a retail dealer under the conditions outlined in Article 15.

Art. 80. Returned goods.—A person registered in any class may return narcotics to the person from whom obtained pursuant to the latter's order form.

Art. 81. Discontinuance of business.—A person discontinuing, or who has discontinued, business in any class may dispose of his narcotics pursuant to order forms, provided he has obtained specific approval from the collector for the district in which the proposed recipient is located to dispose of his narcotic stock to such recipient.

Art. 82. Filling of orders.—The consignor shall enter upon the order form the number and size of the stamped packages furnished on each item and the date when each item is filled. When an order can not be filled in its entirety it may be filled in part and the balance supplied by additional shipments within 30 days from the date of the order form. A notation, covering each shipment, showing the actual quantities supplied and the date of delivery, shall be made by the vendor on the original and by the vendee on the duplicate.

Art. 83. Alterations.—No alteration, erasure, or change of any description may be made in any order, or in the endorsement thereon, by any person. The merchandise requested on an order form may not be furnished if the form shows any alteration or erasure, or evidence of any change whatsoever. If an order is not properly prepared in every respect it must be returned to the vendee.

Art. 84. Acceptance.—An order is regarded as accepted when notice to that effect is given or, if no notice is given, when the goods are delivered or shipped.

Art. 85. Unaccepted orders.—If an order is not accepted or if, for any reason, one can not be filled, the form shall be returned to the
vendee with a letter of explanation. When received by the vendee the returned original and the letter of explanation shall be attached to the duplicate and retained on file.

Art. 86. Endorsements.—An order form made out to a Class I or II registrant who can not fill it may be endorsed in the spaces provided for that purpose on the reverse side of the form and referred by him to another such registrant for filling. The endorsement may be made only by the person to whom the order is issued who shall be a Class I or II registrant. It shall show the name and address of the endorsee, shall bear the signature of the endorsing registrant or another person, provided a power of attorney authorizing such other person to make such endorsements has been executed and approved in accordance with Articles 65 and 73, and shall indicate the class or classes in which the endorser is registered, his registry number, the district in which he is located and his complete address. The endorsee shall, upon receipt of such order, if he can fill the same, ship the drugs directly to the person and at the location specified by the collector on the face of the order and make notation of the filling of each item in the same manner as in other cases. No change or alteration by the endorsee in any endorsement is permissible.

Art. 87. Reporting sales on endorsed orders in monthly returns.—Sales made on endorsed order forms shall be reported on Form 810b or 811b, as the case may be, in the same manner as other sales, except that on the line following that on which the sale is recorded, there shall be entered the name, address, registry and class numbers, and district of the endorser.

FILING OF ORDER FORMS

Art. 88. Filing of orders.—The duplicate shall be kept on file by the vendee for at least two years. The original shall be filed and preserved for a like period by the vendor.

Any order form which is improperly executed or mutilated so as to make it unusable, shall not be destroyed, but both the original and duplicate shall be kept on file with the other duplicates.

Art. 89. Lost and stolen order forms.—If a purchaser ascertains that an original unfilled order form has been lost, he shall execute another order in duplicate and an affidavit stating that the goods covered by the first order were not received through loss of the order form, and shall note on the second order the number and date of the lost order and the fact that it was lost. The duplicate of the second order and the affidavit shall be filed with the duplicate of the order form first executed. If the first order form is subsequently received by the person to whom it was directed, he shall mark upon the face thereof, “Not accepted”, and return it to the purchaser, who shall attach it to the duplicates and the affidavit.
Whenever any used or unused order forms are stolen from, or lost (otherwise than in the course of transmission) by, any person registered under the Act, he shall immediately upon discovery of such theft or loss, report the same to the Commissioner of Narcotics, Washington, D. C., stating the serial number of each duplicate and original form stolen or lost. If the theft or loss includes any original orders received from other persons and the registrant is unable to state the serial numbers of such orders, he shall report the date of receipt thereof and the names and addresses of the purchasers. If an entire book of order forms is lost or stolen, and the registrant is unable to state the serial numbers of the order forms contained therein, he shall report the theft or loss to the collector from whom such book was purchased, instead of to the Commissioner of Narcotics, and shall report, in lieu of the numbers of the forms contained in such book, the date or approximate date of purchase thereof. Immediately upon receipt of such report the collector shall transmit it to the Commissioner of Narcotics together with advice from his records (Form 679) as to the serial numbers of the forms contained in such book. If any unused order form reported stolen or lost is subsequently recovered or found, the Commissioner of Narcotics shall be notified thereof.

EXCEPTIONS TO USE OF ORDER FORMS

Art. 90. When not required.—The use of order forms is not required:

(1) For dispositions by a duly qualified and registered practitioner in the course of his professional practice only.

(2) For sales or other dispositions pursuant to properly executed prescriptions for legitimate medical purposes.

(3) For lawful exports.

(4) For sales or other dispositions to exempt officials.

(5) For the sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than 2 grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than 1 grain of codeine, or any salt or derivative of any of them in 1 fluid ounce, or, if a solid or semisolid preparation, in 1 avoirdupois ounce; or of liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them, provided that such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act and that a record of dispositions is kept as required by Article 185.
CHAPTER VI

SPECIAL EXEMPTIONS

EXEMPT OFFICIALS

Sec. 1. * * * Provided further, That officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business herein described, shall not be required to register, nor pay special tax, nor stamp the aforesaid drugs as hereinafter prescribed, but their right to this exemption shall be evidenced in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

Art. 91. Exempt officials.—Officials of the United States, the District of Columbia, any State, Territory, or insular possession of the United States, or of any county, municipality, or other political subdivision therein, who, in the exercise of their official duties, acquire, dispense, or handle narcotic drugs or preparations, are not thereby required to register, pay special tax, or stamp packages containing narcotics which they compound or produce, but their right to such exemption shall be evidenced as hereinafter provided.

Art. 92. Military and Naval officers.—On or before July 1 of each year, the Surgeon General of the Army and the Surgeon General of the Navy will each furnish, to the Commissioner of Internal Revenue, a list showing the names, addresses, and official status of all officers and contract surgeons authorized to obtain narcotic drugs and preparations for official use. Quarterly amendatory lists showing additions to, eliminations from, or other changes to be made in previous lists will also be furnished. The commanding officer of the National Guard of each State will likewise furnish original and amendatory lists to each collector of such State, similarly identifying the officers authorized to procure narcotic drugs and preparations. With respect to procurement of narcotic drugs and preparations by officers of the character indicated, see Article 94 entitled “Procurement of narcotics”.

Art. 93. Civil officers.—Each civil officer of the United States, or the District of Columbia, or of any State, Territory, or insular possession of the United States, or any county, municipality, or other political subdivision, who is engaged in any activity mentioned in the Act and who claims exemption from registration and tax under (48)
the Act, shall file with the collector for the district in which he is located a certificate from a superior official showing the official status and official address of the person claiming exemption and (1) whether he is to purchase the narcotics or obtain them from official stocks, and (2) whether or not the officer is to administer or dispense narcotics. Each such statement shall be renewed on or before July 1 of each year and, except in the case of civil officers of the United States, shall be accompanied by an inventory on Form 713 of the narcotic drugs and preparations on hand at the time the certificate is filed.

Art. 94. Procurement of narcotics.—Each order for the purchase of taxable narcotic drugs by an exempt official shall be accompanied by a certificate, issued by the collector for the district in which the purchasing official is located, on official stationery in the following form:

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(Name) (Rank or official capacity)

Post of duty or official address

has evidenced his exemption from registration and payment of taxes under the Act of December 17, 1914, as amended, in the manner prescribed by the Commissioner of Narcotics, with the approval of the Secretary of the Treasury, and is entitled to purchase narcotics without the use of official order forms for the use of

(Name of government and department thereof)
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Certificates in accordance with the foregoing form shall be issued by the collectors upon request, but no certificate shall be issued for any officer or official unless the list or statement on file indicates that such officer or official is required to purchase narcotic drugs. These certificates are not required for the purchase of exempt preparations by exempt officials.

If an official is engaged in a private business or privately practices a profession in which narcotics are manufactured, produced, compounded, sold, dealt in, dispensed, prescribed, administered, or given away, such official shall register and pay the special tax for such private activity, and the narcotics for such private purposes shall be secured upon regular order forms.

Art. 95. Orders and prescriptions.—Orders and prescriptions for taxable narcotic drugs and preparations issued by exempt officials as such shall be prepared on official blanks if such blanks are provided, or otherwise on official stationery, and shall show the name, title and official address of the person by whom executed.

Art. 96. Filling and filing orders and prescriptions.—Except as to an order for one ounce or less of an aqueous or oleaginous narcotic solu-
tion (See Art. 15), an order for taxable narcotic drugs or preparations issued by an exempt official as such shall be filled only by a person registered as a manufacturer or wholesale dealer. Prescriptions issued by exempt officials shall be filled only by retail dealers or by manufacturers supplying thereon narcotics of their own manufacture or production. A manufacturer or dealer who fills an improperly prepared order or prescription may be liable for violation of section 2 of the Act. After filling, orders and prescriptions of exempt officials shall be filed with the regular narcotic orders and prescriptions.

Art. 97. Enforcement officers.—Special agents and customs agents, for the establishment of draw-back under customs laws and regulations, inspectors of the Food, Drug, and Insecticide Administration, Department of Agriculture, in connection with their duties in enforcing the Food and Drugs Act, and State or Federal officials engaged in their duties in enforcing any State or Federal narcotic drug law, are entitled to procure from any person registered under the Act of December 17, 1914, as amended, samples of narcotics, and registrants may lawfully furnish to any such persons for the purposes stated, the required samples, taking a receipt therefor, which shall be filed with their official order forms and records.

Art. 98. Reporting furnishing of samples.—Class I and II registrants who furnish samples of narcotic drugs and preparations under the provisions of the preceding Article to law enforcement officers shall report such dispositions on their monthly returns, Forms 810b and 811b, respectively, under the heading "Other dispositions" as provided for by Articles 116 and 151.

Art. 99. Ocean vessels.—Narcotic drugs and preparations for stocking medicine chests and dispensaries maintained on board vessels engaged in international trade, vessels engaged in trade between ports of the United States, and merchant vessels belonging to the Government, may be obtained only (1) by the physician or surgeon employed upon such vessel and duly licensed in some State, Territory, or the District of Columbia, to practice his profession; or (2) by a retired commissioned medical officer of the United States Army, Navy, or Public Health Service, employed upon such vessel; or (3), if no physician, surgeon, or retired commissioned medical officer of the United States Army, Navy, or Public Health Service is employed upon such vessel, by the master; and only with the approval of commissioned medical officers and acting assistant surgeons of the United States Public Health Service, upon special order forms procurable from such officers.
SHIPMENTS TO THE INSULAR POSSESSIONS AND THE PANAMA CANAL ZONE

Sec. 2. (Cont.) The provisions of this Act shall apply to the United States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the Insular possessions of the United States, and the Canal Zone. In Puerto Rico and the Philippine Islands the administration of this Act, the collection of the said special tax, and the issuance of the order forms specified in section two shall be performed by the appropriate internal-revenue officers of those governments, and all revenues collected hereunder in Puerto Rico and the Philippine Islands shall accrue intact to the general governments thereof, respectively. The courts of first instance in the Philippine Islands shall possess and exercise jurisdiction in all cases arising under this Act in said islands. The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this Act by providing for the registration and the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations. The President is further authorized and directed to issue such Executive orders as will permit those persons in the Virgin Islands of the United States lawfully entitled to sell, deal in, dispense, prescribe, and distribute the aforesaid drugs, to obtain said drugs from persons registered under this Act within the continental United States for legitimate medical purposes, without regard to the order forms described in this section.

* * * * *

VIRGIN ISLANDS

Executive Order

RULES GOVERNING THE OBTAINING OF NARCOTIC DRUGS AND PREPARATIONS BY QUALIFIED PERSONS IN THE VIRGIN ISLANDS FROM MANUFACTURERS AND WHOLESALE DEALERS IN THE UNITED STATES

Whereas section 2 of the act of December 17, 1914 (38 Stat. 786), as amended by section 2 of the act of January 22, 1927 (44 Stat. 1023), provides in part as follows:

"The President is further authorized and directed to issue such Executive orders as will permit those persons in the Virgin Islands of the United States lawfully entitled to sell, deal in, dispense, prescribe, and distribute the aforesaid drugs, to obtain said drugs from persons registered under this Act within the continental United States for legitimate medical purposes, without regard to the order forms described in this section".

Now, THEREFORE, by virtue of and pursuant to the authority vested in me by the above-quoted provision of the said act, it is hereby ordered:
1. That any person lawfully entitled to sell, deal in, dispense, prescribe, or distribute opium or coca leaves, or any compound, manufacture, salt, derivative, or preparation thereof, in the Virgin Islands of the United States, may obtain such narcotics as shall be necessary for legitimate medical purposes within those islands by executing a written order therefor upon a duly qualified importer, manufacturer, producer, compounder, or dealer in such drugs located in the continental United States: Provided, That such order has been first submitted to the Commissioner of Health of the Virgin Islands and bears upon its face the approval of said Commissioner of Health of the Virgin Islands, the official seal of the Government of the Virgin Islands, and the date of such approval.

2. Upon receipt of the order for narcotic drugs from the person in the Virgin Islands ordering such drugs, the Commissioner of Health of the Virgin Islands, if he finds that such person is qualified in accordance with the terms of the preceding section, and if he is satisfied that such person is ordering the drugs for legitimate medical purposes only, shall approve the order form by signing a suitable notation on the face thereof, including the date of such approval, and impress the seal of the Government of the Virgin Islands thereon, and return same to the person from whom it was received, who may then transmit the approved order to the appropriate prospective vendor in the continental United States, who is hereby authorized to furnish and ship the drugs called for in the said order in the same manner and to the same extent that he would be authorized if the order were properly executed on an official order form submitted by a duly qualified dealer or practitioner in the continental United States under section 2 of the act of December 17, 1914 (38 Stat. 786), as amended.

3. No order as above described shall be filled by any importer, manufacturer, producer, compounder, or dealer in the continental United States if received after 2 months from the date of approval described in the preceding section. If, for any reason, an approved order is not forwarded to the person in the continental United States from whom the drug is to be ordered in time to reach such person on or before the expiration of a period of 2 months after the date of approval, such order shall be returned to the Commissioner of Health of the Virgin Islands for cancellation. The Commissioner of Health of the Virgin Islands shall keep a record of all orders received by him, showing the date the order was received, the date it was approved, if approved, and the date the approved order was returned to the person submitting it. The Commissioner of Health of the Virgin Islands shall submit semi-
annually to the Commissioner of Narcotics of the United States, not later than the 1st of September and the 1st of March respectively, reports covering the respective preceding semiannual periods ending June 30 and December 31, showing the total amounts and kinds of narcotic drugs for which orders were approved, the total amounts and kinds of narcotic drugs actually received in the islands during the periods, the total amounts and kinds of narcotic drugs actually sold or dispensed in the islands during the periods, and the total amounts and kinds of narcotic drugs on hand in the islands at the close of the said periods. For the purpose of carrying out the provisions of this order, the Commissioner of Health of the Virgin Islands, with the advice and consent of the Governor of the Virgin Islands, is hereby authorized to require such periodical reports concerning narcotic drugs from persons ordering, dealing in, selling, dispensing, prescribing, or distributing such drugs in the Virgin Islands as he shall deem appropriate for the purpose.

4. The word “person”, as used in this order, shall be construed to mean and include a partnership, association, company, or corporation as well as a natural person.

5. The Commissioner of Narcotics of the United States, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying into effect the provisions of this order insofar as it concerns persons registered under the said act of December 17, 1914, as amended, in the continental United States.

6. Responsibility is placed upon the Governor of the Virgin Islands to enforce the provisions of this order in the said islands in such manner that the sale, dealing in, dispensing, prescribing, distribution, and use of narcotic drugs therein shall be confined to legitimate medical purposes. Any shipment or transfer of narcotic drugs from the continental United States not in accordance with the provisions and requirements of this order shall subject the parties responsible for such shipment or transfer to the penalties provided in the said act of December 17, 1914, as amended.

This order supersedes Executive Order No. 5502, of December 2, 1930.

THE WHITE HOUSE,
December 4, 1934.

FRANKLIN D. ROOSEVELT.

[No. 6913]

Art. 100. Shipments to be made pursuant to orders.—No person in the United States may ship narcotics to a person in the Virgin Islands, except pursuant to an order which has been approved by the Com-
missioner of Health of the Virgin Islands and which bears the official seal of the Government of the Virgin Islands and the date of approval. The shipment or other disposition of narcotics by any person in the United States contrary to the Executive order shall subject the offending party or parties to the penalties provided by the Act of December 17, 1914, as amended. (See Art. 203.)

Art. 101. Who may fill orders.—An order for narcotic drugs submitted by a qualified dealer or practitioner in the Virgin Islands in accordance with the terms of the foregoing Executive order may be filled only by a person duly registered, in the continental United States, in Classes I or II under Section 1 of the Harrison Narcotic Law, as amended, and regulations issued thereunder, except that an order for only such preparations and remedies as are considered exempt under Section 6 of said law and regulations issued thereunder may be filled by a person duly registered, in the continental United States, in Class V under section 1 of said law and regulations.

Art. 102. Record and report of sales.—Each sale or other disposition of narcotic drugs under the foregoing Executive order shall be recorded and reported as an insular sale by the person filling the order therefor. He shall enter upon Form 810b or 811b, as the case may be, of his monthly return, the date upon which the order was approved by the Commissioner of Health of the Virgin Islands, in lieu of and in the space provided for the date of the purchaser's official order form. The column headed “Serial number” shall be used for inserting the date of receipt of the purchaser's approved order. The columns headed “Registry number”, “Class”, and “District” shall be left blank. If the order covers items of preparations or remedies which are considered exempt under Section 6 of said law and regulations, such items shall not be reported in the monthly return, but the person filling the order for such items shall keep a record in the same manner as in the case of a domestic sale, except that in lieu of the record of the registry number of the purchaser, required to be kept, there shall be kept a record of the date upon which the order was approved by the Commissioner of Health of the Virgin Islands and the date when the order was received by the vendor.

PUERTO RICO

Art. 103. Shipment of drugs.—Registrants or exempt officials of Puerto Rico, in order to procure narcotic drugs, either taxable or exempt, must comply with the requirements of the Government of Puerto Rico, with respect to official order forms and certificates of exemption. Accordingly, manufacturers and wholesale dealers in
the United States, shall not make shipments of narcotic drugs to persons located in Puerto Rico except pursuant to the proper order form or certificate of exemption, as the case may be. In order that registrants in the United States may determine whether a prospective purchaser in Puerto Rico is properly authorized to receive narcotic drugs, the practices and requirements of the Puerto Rican authorities with respect to orders by registrants and exempt officials are set out in Articles 104 to 108, inclusive.

Art. 104. Taxable drugs.—Registrants procuring taxable narcotic drugs must present orders therefor upon official order forms of the Department of Finance of Puerto Rico. Such forms bear the name and number of the registrant to whom issued, the date issued, a serial number, a one-cent revenue tax stamp, and a certificate signed by the local collector of internal revenue, showing that the person to whom issued is registered, has paid the required tax, and is entitled to acquire and sell narcotics. Accordingly, no order form from Puerto Rico for taxable narcotic drugs shall be accepted or filled unless such form bears the name of the registrant, the appropriate tax stamp, a serial number, the described certificate signed by the local collector of internal revenue (either stamped or printed thereon) and the signature of the registrant specified or his authorized agent. Such forms are issued in duplicate; only those marked "Original" shall be accepted and filled.

Art. 105. Exempt preparations.—Separate order forms are provided for purchases of exempt preparations. While these are similar in appearance to those provided for taxable drugs, they are different in that no space is provided for any revenue tax stamp and they are designated in the heading as orders to procure "Medicines and preparations exempt as per Section 6" of the law. These likewise bear serial numbers, the date issued, the name of the registrant to whom issued, and a certificate signed by the local collector of internal revenue. Accordingly, no order from Puerto Rico for exempt preparations shall be accepted or filled unless it bears the appropriate serial number, the name of the registrant, the certificate of the local collector of internal revenue and the signature of the registrant specified or his authorized agent. Such forms are issued in duplicate and only those marked "Original" shall be accepted and filled.

Art. 106. Forms not interchangeable.—Taxable narcotics shall not be supplied pursuant to orders on forms provided for exempt preparations nor shall exempt preparations be supplied pursuant to orders on forms provided for taxable narcotics.

Art. 107. Shipments to exempt officials.—An exempt official of Puerto Rico who purchases narcotic drugs, either taxable or exempt, is required by the insular authorities to present the order for such drugs
to the Assistant Treasurer of the Island who affixes thereon a certificate to the effect that the purchaser has presented the necessary credentials establishing his right to exemption and is entitled to obtain the narcotics specified in the order without the use of official order forms. Accordingly, no order from one who purports to be an exempt official in Puerto Rico shall be accepted or filled unless it bears such certificate signed by the Assistant Treasurer.

Art. 108. Penalty for unauthorized shipment.—No narcotic drugs or preparations, either taxable or tax-exempt, shall be furnished or shipped to any person, in Puerto Rico, except by registered persons in the continental United States and then only pursuant to an order on an appropriate form as prescribed in the preceding articles. The sale, bartering, exchanging, or giving away of any such narcotic drugs or preparations by any person in the United States to any person in Puerto Rico, otherwise than as above prescribed, shall subject the offending party or parties to the penalties provided by the Act of December 17, 1914, as amended.

PHILIPPINE ISLANDS

Art. 109. Shipment of drugs.—Registrants in the Philippine Islands, in order to procure narcotic drugs, either taxable or exempt, must comply with the requirements of the Government of the Philippine Islands with respect to official order forms and certificates of importation. Accordingly, manufacturers and wholesale dealers in the United States, shall not make shipments of such drugs to persons located in the Philippine Islands except pursuant to the proper order form or certificate of importation, as the case may be. In order that registrants in the United States may determine whether a prospective purchaser is properly authorized to receive narcotic drugs, the practices and requirements of the Philippine authorities with respect to orders by registrants are set out in Articles 110 to 113, inclusive.

Art. 110. Taxable drugs.—Registrants procuring taxable drugs must present their orders for such drugs upon official order forms provided by the Department of Finance, Bureau of Internal Revenue of the Philippine Islands. These are identified as B. I. R. Form No. 26.01. In order to entitle a purchaser to receive taxable narcotic drugs into the Philippine Islands, the permit portion of the form must be completed and signed by the Collector of Internal Revenue for the Islands or his authorized representative. Accordingly, no taxable drugs shall be shipped to the Philippine Islands except pursuant to such an order form, fully completed and signed by the proper authority.

Art. 111. Exempt preparations.—Certificates of importation for purchase of exempt preparations, identified as B. I. R. Form No.
are provided by the Department of Finance, Bureau of Internal Revenue of the Philippine Islands. The certificates are issued by the Collector of Internal Revenue of the Islands and signed by him or his authorized representative. They specify in each instance the items authorized to be purchased. Accordingly, no exempt narcotic preparations may be shipped to the Philippine Islands except pursuant to such a certificate of importation, specifying the name and address of the purchaser and the drugs and preparations authorized.

**Art. 112. Forms not interchangeable.**—Taxable narcotics shall not be supplied pursuant to orders on forms provided for exempt preparations nor shall exempt preparations be supplied pursuant to orders on forms provided for taxable narcotics.

**Art. 113. Penalty for unauthorized shipment.**—The shipment of narcotic drugs by any person in the United States to any person in the Philippine Islands, otherwise than as above prescribed, shall subject the offending party or parties to the penalties provided by the Act of December 17, 1914, as amended.

**PANAMA CANAL ZONE**

**Executive Order**

Whereas, the act of Congress, approved December 17, 1914 (Public, No. 223), is made specifically applicable in the Canal Zone, but further provides that—

The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this act by providing for the registration and imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations;

and

Whereas the auditor of the Panama Canal and the collector of the Panama Canal perform in the Canal Zone corresponding duties in connection with the revenues of the Canal Zone as are performed in the United States by the Commissioner of Internal Revenue and the collectors of internal revenue, respectively:

Now, Therefore, by virtue of the authority conferred upon me by the above-quoted provisions of the said act of Congress, it is hereby ordered:

**Section 1.** That in enforcing the provisions of the act of Congress approved December 17, 1914, entitled “An act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium
or coca leaves, their salts, derivatives, or preparations, and for other purposes”, the auditor of the Panama Canal shall perform in the Canal Zone administrative duties like unto those the Commissioner of Internal Revenue is required to perform outside of the Canal Zone, and the collector of the Panama Canal shall perform duties in the Canal Zone like unto those the collectors of internal revenue are required to perform in the districts outside of the Canal Zone.

Sec. 2. That on and after the 1st day of March 1915 no person shall produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away in the Canal Zone opium or coca leaves, their salts, derivatives, or preparations, unless he shall have complied with the provisions of the act of Congress approved December 17, 1914, in the manner provided for in the Executive order.

Sec. 3. That every person who by the terms of said act would be required, if located outside of Porto Rico, the Philippine Islands, or the Canal Zone, to register with the collector of internal revenue of his district, his name or style, place of business and place or places where such business is to be carried on, shall register the like information with the collector of the Panama Canal on forms to be prescribed by the auditor of the Panama Canal. At the time of such registry and on or before the 1st day of July annually thereafter, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs shall pay to the collector of the Panama Canal a special tax at the rate of $1 per annum: Provided, however, that any person who would not be required, if located outside of the Canal Zone, to register or pay a special tax shall not be required to register or pay the special tax as herein provided.

Sec. 4. That the auditor of the Panama Canal, with the approval of the Governor of the Panama Canal, shall cause suitable order forms and blanks to be prepared and placed in the hands of the collector of the Panama Canal for sale by such collector to persons who shall have registered and paid the special tax as required by said act and this Executive order. The price to be paid for such order forms and blanks shall be $1 per hundred, and the collector of the Panama Canal shall be subject to the same limitation as to sales of said order forms and blanks as collectors of internal revenue in districts outside of the Canal Zone. The collector shall account monthly to the auditor of the Panama Canal for the special taxes collected by him and for all moneys received by him for the sale of blanks, or for any other purpose under the provisions of said act. The auditor of the Panama Canal, with the approval of the Governor of the Panama Canal, shall provide such regulations as may be necessary to carry into full force and effect the provisions.
of this Executive order. In providing such regulations the form of regulations prescribed by the Internal Revenue Commissioner and approved by the Secretary of the Treasury shall be followed so far as they can be made applicable to conditions in the Canal Zone.

Sec. 5. That the auditor of the Panama Canal, with the approval of the Governor of the Panama Canal, shall have the right to make such inspection and take such action as may be necessary to enforce the provisions of the act of December 17, 1914, under this Executive order.

Sec. 6. That any person who violates or fails to comply with any of the requirements of said act in the manner provided for in this Executive order in the Canal Zone shall be subject to such penalties as are provided for in said act.

The White House,
March 1, 1915.

[No. 2142]
The number of packages of a given size produced, the size of the package (indicating the number of pills, tablets, ounces, etc.), the narcotic contained in each unit in the package, the total narcotic content of each package, and the aggregate narcotic content of all packages represented by the entry shall be indicated.

The recoverable wastes salvaged from the packaging operation and the losses in packaging shall be shown as credit entries on the form. All recoverable wastes reported during the month shall be returned to raw stock and further accounted for as raw materials.

Any goods actively in process of packaging at the close of the month shall be so reported, and the total amount of tax stamps affixed to packages at the time of packaging shall be shown.

Where drugs or preparations are placed in process for packaging during one month and a portion thereof are removed as packages produced during the same month, the portion thus removed shall be reported as packages produced and the remainder reported as in process at the end of the month.

Art. 119. Form 810—Summary.—The manufacturer shall report on Form 810, in accordance with the instructions appearing thereon, a summary of operations and the total value of stamps affixed to packages.

Art. 120. Form 810—Stamp account.—The manufacturer will also report on Form 810, in accordance with instructions on the form, the value of narcotic strip stamps on hand at the beginning and end of the month and purchased and affixed during the month. The manufacturer may elect whether to affix stamps at time of packaging or at time of sale but one of the two methods shall be followed consistently.

Art. 121. Assembling.—Form 810 shall be used as a jacket or outside sheet for Forms 810a, 810b, 810c, 810d and 810e, which shall constitute the inside sheets. The inside sheets shall be numbered consecutively, beginning with the number 1. Before transmitting the return to the collector the registrant shall securely fasten together all sheets.

Art. 122. Examination by collector.—The collector will examine and verify the name entered on page 1 of Form 810, the sworn statement and signature, and the entry of the value of stamps purchased during the month. The person examining the return shall sign in the space provided on Form 810 therefor, and the date received in the collector's office shall be stamped or entered in the space provided.

MANUFACTURERS IMPORTING OPIUM

Art. 123. Returns required.—Every manufacturer importing crude opium shall render, in addition to the return on Form 810 and its supplements, an “Opium importing manufacturer's return” on Form
and its supplements 163a and 163b, accounting, in accordance with the instructions on the forms, for the detail of such importation and for all manufacturing operations performed between such importation and the production in bulk of finished marketable products, standardized in accordance with U. S. P., N. F., or other recognized medical standards. (Subsequent manufacture from such products, including bottling or packaging operations, shall be accounted for in the monthly returns on Form 810 and its supplements.) Returns on Form 163 and its supplements shall be rendered quarterly by manufacturers extracting the alkaloids of opium and their salts, and monthly by all other manufacturers importing and using crude opium. Each such return shall be sworn to and submitted direct to the Commissioner of Narcotics on or before the 12th day of the month immediately following the period for which it is rendered.

Art. 124. Form 163 and supplements.—The return of manufacture from crude opium shall consist of summaries on Forms 163 and 163a with supporting detail sheets on Form 163b accounting for original manufacture from crude opium, production from morphine for further manufacture and production from manufacturing opium, and also accounting for stocks of crude opium, manufacturing opium, morphine for further manufacture and other crude alkaloids, as such substances are defined on the forms. One Form 163b shall be used for each major class of transaction on each summary except where the entries represent mere deduction or total items, or balances carried forward from previous returns. Each detail sheet shall be headed to correspond with the major title of the group of entries which it supports and shall be numbered to correspond with the line and summary numbers.

Art. 125. Detailed reports.—The detail sheets, Form 163b, supporting the summary of original manufacture from crude opium shall show separately the crude opium used for the manufacture of medicinal opium, crude opium used for the direct manufacture of opium tinctures and extracts, crude opium used for the extraction of alkaloids, crude opium used for the manufacture of exempt preparations, and crude opium used for the production of manufacturing opium; and shall show separately the medicinal opium, alkaloids and salts, opium tinctures and extracts, exempt preparations, and manufacturing opium produced.

Art. 126. Importation reports.—Importations of opium shall be reported in summarized entries in the debit summary of the monthly return, Form 810, together with the amount of the tax stamps affixed thereto, and shall be immediately reported by similar summarized entries in the credit summary of Form 810 as “Transferred to importing manufacturer’s return”. Such importations shall then
be reported on a detail sheet, Form 163b, in the importing manufacturer's return and shall be further accounted for in the crude opium account and in the appropriate manufacturing statements in such return. Products manufactured therefrom shall be reported as produced in accordance with Articles 124 and 125 and, with the exception of manufacturing opium, morphine for further manufacture, and other crude or unfinished alkaloids, shall be transferred to the monthly return, Form 810, when reported produced.

Art. 127. Assays.—Upon importation of crude opium, samples will be selected and assays made by the importing manufacturer in the manner and according to the method specified in the United States Pharmacopoeia, eleventh edition. These assays shall form the basis of accounting for such opium, which shall be accounted for in terms of its anhydrous morphine alkaloid content and its equivalency in standard 10 percent opium. Where final assay data is not determined at the time of rendering return, report shall be made on the basis of the best data available, subject to adjustment, and the necessary adjusting entries shall be made on the next return.

Art. 128. Withdrawal from customs custody.—Upon withdrawal of crude opium from customs custody, the importing manufacturer shall assign to each chest or container an identification mark or number by which the opium will be associated with the lot assay and identified in returns.

Art. 129. Recording withdrawals.—Where factory procedure is such that partial withdrawals of opium are made from individual containers, there shall be attached to each container a stock record card on which shall be kept a complete record of all withdrawals therefrom.

Art. 130. Reporting production.—Manufacturing opium shall be reported produced when it comes into existence in that form in which it is intended for exclusive use in further manufacture. Medicinal opium, morphine and its salts, or other alkaloids or derivatives produced exclusively for sale as such shall be reported as produced when manufacture has actually been completed and the finished marketable product ready for packaging and sale. Such products shall be regarded as ready for packaging and sale as soon as all processing other than mere packaging and stamping has been completed. Medicinal opium, tinctures, extracts, or other products manufactured partly for sale and partly for use in further manufacture will be reported produced as soon as manufacture is complete and they are ready either for use in further manufacture or for packaging for sale.

Art. 131. Completing manufacture.—No accumulations of morphine or other narcotic drugs in their pure or near-pure states shall be permitted to remain inactively in process. All such products nearing
completion of their respective processes and approaching a condition of purity shall be carefully protected, promptly completed, and immediately transferred to finished stocks, and reported as produced.

Arr. 132. Conversion factors.—In making conversions of opium alkaloids and their salts to anhydrous morphine and to 10 per cent opium the quantity of the particular alkaloid or salt in avoirdupois ounces shall be multiplied by a conversion factor arrived at by ascertaining the ratio, carried to the fourth decimal place, between the respective molecular weight of such alkaloid or salt and the molecular weight of anhydrous morphine (285.16), such weights being computed to the third decimal place from the chemical formulae of the substances and the atomic weights of elements, as adopted by the International Committee on Chemical Elements in 1934 and published in the eleventh edition of the United States Pharmacopoeia.

MANUFACTURERS IMPORTING MEDICINAL COCA LEAVES

Arr. 133. Returns required.—Every manufacturer importing raw coca leaves for the manufacture of medicinal products shall render, in addition to the return on Form 810 and its supplements, a "Medicinal Coca Leaf Importing Manufacturer's Return", on Form 168 and its supplements 168a and 168b, accounting, in accordance with the instructions on the forms, for the detail of such importation and for all manufacturing operations performed between such importation and the manufacture in bulk of finished products standardized in accordance with U. S. P., N. F., or other recognized standards. Subsequent manufacture from such products, including bottling or packaging operations, shall be accounted for in monthly returns on Form 810 and its supplements. Returns on Form 168 and its supplements shall be rendered quarterly by manufacturers extracting the alkaloids of coca leaves and their salts, and monthly by all other manufacturers importing and using raw coca leaves in the manufacture of medicinal products. Each such return shall be sworn to and submitted direct to the Commissioner of Narcotics on or before the 12th day of the month immediately following the period for which it is rendered.

Arr. 134. Form 168 and supplements.—The return of manufacture from medicinal coca leaves shall consist of summaries on Forms 168 and 168a with supporting detail sheets on Form 168b accounting for original manufacture from such leaves, conversion or synthesis from the ecygonine base or other coca alkaloids, production from manufacturing coca extracts, and also accounting for stocks of raw coca leaves, manufacturing coca extracts, and other crude coca alkaloids as such substances are defined on the forms. One Form 168b shall be used for each major class of transaction on each summary ex-
cept where the entries represent mere deduction or total items, or balances carried forward from previous returns. Each detail sheet shall be headed to correspond with the major title of the group of entries which it supports and shall be numbered to correspond with the line and summary numbers.

Art. 135. Detailed reports.—The detail sheets, Form 168b, supporting the summary of original manufacture from medicinal coca leaves, shall show separately the coca leaves used for the manufacture of manufacturing coca extracts, coca leaves used for the direct manufacture of marketable coca tinctures and extracts, and coca leaves used for the extraction of alkaloids, and shall show separately the coca alkaloids and salts, coca tinctures and extracts, and manufacturing coca extracts produced.

Art. 136. Importation reports.—Importations of medicinal coca leaves shall be reported in summarized entries in the debit summary of the monthly return, Form 810, together with the amount of the tax stamps affixed thereto, and shall be immediately reported by similar summarized entries in the credit summary of Form 810 as “Transferred to importing manufacturer’s return”. Such importations shall then be reported in detail on Form 168b, and shall be further accounted for in Form 168 and in the appropriate manufacturing statements in the return. Products manufactured therefrom shall be reported as produced in accordance with Article 140 and, with the exception of manufacturing coca extracts, residues or bases for further manufacture, and other crude or unfinished alkaloids, shall be transferred to the monthly return, Form 810, when reported produced.

Art. 137. Assays.—Upon importation of medicinal coca leaves, samples will be selected and assays made by the importing manufacturer in accordance with recognized chemical procedures. These assays shall form the basis of accounting for such coca leaves, which shall be accounted for in terms of their cocaine alkaloid content or equivalency or their total anhydrous coca alkaloid content. Where final assay data is not determined at the time of rendering return, report shall be made on the basis of the best data available, subject to adjustment, and the necessary adjusting entries shall be made on the next return.

Art. 138. Withdrawal from customs custody.—Upon withdrawal of medicinal coca leaves from customs custody, the importing manufacturer shall assign to each bale or container an identification mark or number by which the coca leaves will be associated with the lot assay and identified in returns.

Art. 139. Recording withdrawals.—Where factory procedure is such that partial withdrawals of medicinal coca leaves are made from
individual containers, there shall be attached to the container a stock record card on which shall be kept a complete record of withdrawals therefrom.

Art. 140. Reporting production.—Manufacturing coca extracts shall be reported produced when they come into existence in that form in which they are intended for exclusive use in further manufacture. Cocaine and its salts, ecgonine and its salts, or other alkaloids or derivatives produced exclusively for sale as such shall be reported as produced when manufacture has actually been completed and the finished marketable product is ready for packaging and sale. Such products shall be regarded as ready for packaging and sale as soon as all processing other than mere packaging and stamping has been completed. Tinctures, extracts, or other products manufactured partly for sale and partly for use in further manufacture shall be reported produced as soon as manufacture is complete and they are ready either for use in further manufacture or for packaging for sale.

Art. 141. Completing manufacture.—No accumulations of cocaine or ecgonine or other narcotic drugs in their pure or near-pure states shall be permitted to remain inactively in process. All such products nearing completion of their respective processes and approaching a condition of purity shall be carefully protected, promptly completed, and immediately transferred to finished stocks, and reported as produced.

Art. 142. Conversion factors.—In making conversions of coca alkaloids and their salts to cocaine alkaloid and to anhydrous ecgonine alkaloid, the quantity of the particular alkaloid or salt in avoirdupois ounces shall be multiplied by a conversion factor arrived at by ascertaining the ratio, carried to the fourth decimal place, between the molecular weight of such alkaloid or salt, and the molecular weight of cocaine alkaloid (303.172) or anhydrous ecgonine alkaloid (185.125), as the case may be, such weights being computed to the third decimal place from the chemical formulae of the substances and the atomic weights of elements, as adopted by the International Committee on Chemical Elements in 1934 and published in the eleventh edition of the United States Pharmacopoeia.

MANUFACTURERS IMPORTING SPECIAL COCA LEAVES

Art. 143. Returns required.—Every manufacturer using special coca leaves imported into the United States pursuant to the Act of June 14, 1930, shall render a quarterly return on Form 169 and its supplements, and shall thereon account for all transactions involving such leaves or substances derived therefrom which contain cocaine or ecgonine, or any salts, derivatives, or preparations from which cocaine or ecgonine may be synthesized or made. This return shall be signed
and sworn to by the manufacturer or his authorized agent, and rendered direct to the Commissioner of Narcotics on or before the 12th day of the month following the period for which the return is made. Such return shall include a report of all importations of special coca leaves on Form 169a, a report of all materials entered into the processes of manufacture on Form 169b, a report of the various substances produced therefrom on Forms 169c, 169d and 169e, a report of all such substances destroyed on Form 169f, and a summary of operations on Form 169g.

Arr. 144. Report of importations.—The report of importations on Form 169a shall show in appropriate columns the following data as to each importation:

1. The date of the import permit.
2. The serial number of the import permit.
3. The name of the foreign consignor.
4. The address of the foreign consignor.
5. The foreign port of export.
6. The number of bales imported.
7. The serial numbers of the bales imported.
8. The quantity imported in avoirdupois pounds.

Arr. 145. Report of materials used.—The report of materials entered into the processes of manufacture on Form 169b shall show in appropriate columns the following information as to each lot of leaves dumped:

1. The lot number or specification, a specification to be assigned to each dump for identification purposes in order to avoid repeating the serial numbers of the bales when the lot is subsequently referred to.
2. The date the leaves were put in process of manufacture.
3. The number of bales dumped.
4. The serial numbers of the bales.
5. The quantity of leaves put in process, stated in avoirdupois pounds.
6. The quantity of alcohol used for each extraction or wash of the leaves, by alcohol.
7. The quantity of water used for each water extraction or dilution.
8. The quantity of any other or additional substance introduced at any stage into the process of manufacture.
9. The dry weight of any filter cloth or other absorbent material to be later removed from process after saturation.

Arr. 146. Reports of manufacture.—The reports of substances produced from special coca leaves, Forms 169c, 169d, and 169e, shall show, in appropriate columns the following information as to each production lot or dump:
(1) The lot number.

(2) The quantity of ground leaves entered into process, in terms of avoirdupois ounces and the quantity, in ounces and grains, of alkaloid contained therein as determined by analysis.

(3) The quantity of substance in process after each distinct step in the manufacturing process and the total alkaloid contained in each, stated in ounces and grains.

(4) The quantity of exhausted or spent leaves and the quantity of each residue removed from process, and the total alkaloid contained in each, stated in ounces and grains.

(5) The weight of the used filter cloth or other absorbent material removed, after saturation.

(6) The quantity, in gallons, of finished extract produced.

Art. 147. Report of residues destroyed.—The report of residues destroyed, Form 169f, shall show for each lot destroyed, in appropriate columns the following data:

(1) The lot number.

(2) The quantity of spent leaves, residues, and saturated materials destroyed, stated separately for each.

(3) The name of the government officer witnessing the destruction.

Art. 148. Summary.—The summary, Form 169g, shall include a complete accounting for all transactions in raw leaves, leaves in process, and residues removed from production processes. The summary of raw coca leaves shall show:

(1) The quantity of special coca leaves on hand at the beginning of the quarter.

(2) The quantity of special coca leaves imported during the quarter.

(3) The quantity of special coca leaves put into process of manufacture during the quarter.

(4) The quantity of special coca leaves on hand at the end of the quarter.

(5) Any other transaction during the quarter which increased or decreased the quantity of raw coca leaves on hand.

The summary of coca leaves in process shall show:

(1) The quantity of special coca leaves in process at the beginning of the quarter.

(2) The quantity of such leaves placed in process during the quarter.

(3) The quantity of such leaves represented by lots completed during the quarter.

(4) The quantity of such leaves represented by lots in process at the end of the quarter.

(5) Any other transaction during the quarter which increased or decreased the quantity of leaves in process.
The summary of residues removed from production processes shall show, in appropriate columns, separately as to spent leaves, each residue and saturated material, the following information:

1. The quantity of each, on hand at the beginning of the quarter, awaiting destruction.
2. The quantity of each removed from process during the quarter.
3. The quantity of each destroyed during the quarter.
4. The quantity of each on hand at the end of the quarter.
5. Any other transaction during the quarter affecting the quantity of such residues on hand.

WHOLESALE DEALERS

Art. 149. Returns required.—Every person registered in Class II as a wholesale dealer shall render a monthly return on Form 811 and its supplements 811a and 811b accounting for all transactions involving taxable narcotics. The return shall be sworn to and submitted to the collector of internal revenue for the district, on or before the 10th day of the month succeeding that for which the return is rendered.

Each return shall consist of Forms 811a showing all receipts of taxable narcotics and Forms 811b showing all dispositions of taxable narcotics, and a Form 811 showing a complete summary of transactions for the month. Forms 811a and 811b shall be headed in accordance with the classifications of the transactions set out in the instructions on Form 811.

Art. 150. Form 811a—Receipts.—All taxable narcotic drugs and preparations received by a wholesale dealer as such, including transfers from other classes at the same location, shall be recorded on Form 811a in the order and at the time of receipt. Where record on Form 811a can not, for any good and sufficient reason, be made immediately, the wholesale dealer shall have available for inspection such invoices, delivery or duplicate sales slips, or other papers or records as may be required to evidence any unrecorded purchase or other receipt.

Art. 151. Form 811b—Dispositions.—All taxable narcotic drugs and preparations disposed of by a wholesale dealer as such, including transfers to other classes at the same location, shall be recorded on Form 811b in the order and at the time of disposition. Where record on Form 811b can not, for any good and sufficient reason, be made immediately, the wholesale dealer shall have available for inspection original sales orders, delivery slips, or other papers or records which may be required to evidence any unrecorded disposition.

Art. 152. Form 811—Summary.—The wholesale dealer shall report on Form 811, in accordance with instructions appearing thereon, a complete summary of operations.
Art. 153. Assembling.—Form 811 shall be used as a jacket or outside sheet for Forms 811a, 811b and 811c, which shall constitute the inside sheets. The inside sheets shall be numbered consecutively, beginning with the number 1. Before transmitting the return to the collector the registrant shall securely fasten together all sheets.

Art. 154. Examination by collector.—The collector will examine and verify the name entered on page 1 of Form 811, and the sworn statement and signature. The person examining the return shall sign in the space provided on Form 811 therefor, and the date received in the collector’s office shall be stamped or entered in the space provided.

INVENTORIES

Art. 155. Form 810e—Manufacturers, producers, compounders.—Each manufacturer, producer or compounding registered in Class I under the Act shall render as a part of his June and December returns on Form 810 a detailed inventory on Form 810e of all narcotic substances, except those specifically required by Articles 156 and 157 to be reported on other forms, which are in his possession on June 30 and December 31 of each year, classified and grouped as follows:

(a) Raw materials.
(b) Goods in process.
(c) Finished bulk stock.
(d) Finished goods in marketable packages.
(e) Miscellaneous stock.

Art. 156. Form 163b—Manufacturers importing opium.—Each manufacturer who imports crude opium shall, in addition to the inventory required by Article 155, render an inventory on Form 163b of crude opium, goods in process of manufacture from crude opium, and substances resulting from such processes of manufacture which have not been transferred to the return on Form 810, which are in his possession as an opium importing manufacturer on June 30 and December 31 of each year. However, manufacturers engaged in extracting alkaloids from opium may render inventories of goods in process of such extraction annually instead of semianually, and such inventories may be rendered by any such manufacturer either as of June 30 or December 31, but shall be rendered as of the same date each year. Each inventory on Form 163b shall group the substances on hand on separate sheets in accordance with the classifications in the summaries of Forms 163 and 163a and each sheet shall be numbered to correspond with the appropriate line and summary numbers of such Forms 163 and 163a. Each such inventory shall be made a part of the return rendered on Form 163 for the month or quarter ending with the date for which the inventory is rendered.
Art. 157. Form 168b—Manufacturers importing medicinal coca leaves.—Each manufacturer who imports coca leaves for the manufacture of medicinal products shall, in addition to the inventory required by Article 155, render an inventory on Form 168b of raw coca leaves, goods in process of manufacture from such leaves and substances resulting from such processes of manufacture which have not been transferred to the return on Form 810, which are in his possession as a coca leaf importing manufacturer on June 30 and December 31 of each year. Each inventory on Form 168b shall group the substances on hand on separate sheets in accordance with the classifications in the summaries of Forms 168 and 168a and each sheet shall be numbered to correspond with the appropriate line and summary numbers of such Forms 168 and 168a. Each such inventory shall be made a part of the return rendered on Form 168 for the month or quarter ending with the date for which the inventory is rendered.

Art. 158. Form 811c.—Wholesale dealers.— Every wholesale dealer shall render, as part of his June and December returns on Form 811, an inventory, on Form 811c, of taxable narcotic drugs on hand on June 30 and December 31 of each year. A separate entry shall be made with respect to each kind of drug or preparation, and each kind or size of package. Each entry shall show the name, quantity, and narcotic content of the drug or preparation and the size of the individual package, the number of packages, and the total narcotic content of all the packages covered by the entry, classified according to the kind of narcotic contained in the drug or preparation.

MISCELLANEOUS

Art. 159. Substitute forms.—Where the manufacturing processes of any manufacturer are such that in the opinion of the Commissioner the forms herein prescribed do not provide an adequate accounting therefor, or where in the opinion of the Commissioner some other form will provide a more satisfactory accounting, such manufacturer shall render returns on such forms and for such periods as the Commissioner shall provide and prescribe.

Art. 160. Discontinuance of business.—Upon discontinuance of business, any registrant required by these regulations to render returns shall, in addition to complying with the requirements of Article 195, render on the appropriate form a final return, marked "Final", which shall show in detail the disposition of all narcotics carried in the class for which the return is rendered, and, in the case of a Class I registrant, the disposition of all narcotic strip stamps purchased by him.

Art. 161. Transfer of business.—Any registrant required by these regulations to render returns, upon transferring his business to a suc-
cessor at the same location shall, upon qualification of the successor, render a final return on the prescribed forms to the date of discontinuance of business, and in case business is discontinued on any date other than the close of a fiscal year an affidavit must be furnished in duplicate as provided in Article 195. This return shall be marked "Final", shall contain a statement indicating to whom the business was transferred, and shall show in detail the disposition of all the narcotics carried in the class for which the return is rendered. The initial return of the successor shall account for transactions beginning with the day next succeeding the date of discontinuance of business by the predecessor, and if the narcotics of the predecessor have been purchased by him, they shall be reported as receipts in his initial return. Where strip stamps are transferred to a successor at the same location, as provided in Article 57, a report of all such stamps transferred shall be made by both the person discontinuing business and his successor in the same manner as the report of narcotics transferred. Any strip stamps not transferred to a successor in business at the same location should be returned to the collector of internal revenue for redemption or cancelation. In all cases where a transfer of ownership or identity, as by the taking in of a partner, etc., is made, the same procedure shall be followed.

Art. 162. Signing and verifying returns.—In preparing returns required by this chapter the name of the person entered on the first page shall be the name as registered with the collector. The registrant shall swear that the statements and details of the return are correct and true, and shall sign such statement, except that it may be signed by another person authorized by power of attorney previously filed with and approved by the collector. The power of attorney shall be executed in the same manner as applications for registration, shall show the signature of the person thereby authorized to sign such statements, and shall affirm that the signature so shown is his signature.

Art. 163. Duplicate copy.—A duplicate copy of any return required by this chapter, properly sworn to as in the case of the original copy, shall be retained on file together with other narcotic records, and shall be kept available for inspection for not less than two years.

Art. 164. Examination by collectors.—Collectors shall examine returns within five days after receipt from taxpayers and shall so far as practicable forward them immediately in a single shipment to the Commissioner of Narcotics with a letter of transmittal.

Art. 165. Inspection by food and drug inspectors.—Each collector is authorized to make the narcotic returns of manufacturers and wholesale dealers available for examination by properly identified federal food and drug inspectors during such time as the returns may be in his office.
CHAPTER VIII

RETAIL DEALERS, PRACTITIONERS, DEALERS IN EXEMPT PREPARATIONS AND LABORATORIES

PRESCRIPTIONS

SEC. 2. * * * Nothing contained in this section shall apply—
(a) To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon registered under this Act in the course of his professional practice only: Provided, That such physician, dentist, or veterinary surgeon shall keep a record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist, or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

(b) To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: Provided, however, That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: And provided further, That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned.

Art. 166. Who may issue.—A prescription for narcotic drugs may be issued only by a physician, dentist, veterinary surgeon, or other practitioner who has duly registered, or an exempt official.

Art. 167. Purpose of issue.—A prescription, in order to be effective in legalizing the possession of unstamped narcotic drugs and eliminating the necessity for use of order forms, must be issued for legitimate medical purposes. The responsibility for the proper prescribing and dispensing of narcotic drugs is upon the practitioner, but a corresponding liability rests with the druggist who fills the prescription. An order purporting to be a prescription issued to an addict or habitual user of narcotics, not in the course of professional treatment but for the purpose of providing the user with
narcotics sufficient to keep him comfortable by maintaining his customary use, is not a prescription within the meaning and intent of the act; and the person filling such an order, as well as the person issuing it, may be charged with violation of the law.

Art. 168. Manner of execution—Practitioners.—All prescriptions for drugs and preparations not specifically exempt under section 6 of the act (see Articles 180 to 182, incl.) shall be dated as of and signed on the day when issued and shall bear the full name and address of the patient and the name, address, and registry number of the practitioner. A physician may sign a prescription in the same manner as he would sign a check or legal document, as, for instance, J. H. Smith, John H. Smith, or John Henry Smith. Prescriptions should be written with ink or indelible pencil or typewritten; if typewritten, they shall be signed by the practitioner. The duty of properly preparing prescriptions is upon the practitioner, and he is liable to the penalties provided by the act in case of failure to insert the information required by the law. A prescription may be prepared by a secretary or agent for the signature of a practitioner, but the practitioner is responsible in case the prescription does not conform in all essential respects to the law and regulations. A corresponding liability rests upon the druggist who fills a prescription not prepared in the form prescribed by law.

Art. 169. Who may fill.—A prescription for narcotic drugs may be filled only by a retail dealer registered in Class III, an exempt official, or a member of Class I who is qualified to sell drugs at retail.

Art. 170. Refilling.—The refilling of a prescription for taxable narcotics is prohibited.

Art. 171. Partial filling.—As a general rule, the partial filling of narcotic prescriptions is not permissible. If, however, a dealer is unable to supply the full quantity called for in a prescription and an emergency exists, he may supply a portion of the drugs called for by the prescription, provided he makes a suitable notation on the face of the prescription of the quantity furnished and the reason for not supplying the full quantity on the back of the prescription and advises the issuing practitioner thereof. No further quantity shall be supplied except upon a new prescription.

Art. 172. Telephone orders.—The furnishing of narcotics pursuant to telephone advice of practitioners is prohibited, whether prescriptions covering such orders are subsequently received or not, except that in an emergency a druggist may deliver narcotics through his employee or responsible agent pursuant to a telephone order, provided the employee or agent is supplied with a properly prepared prescription before delivery is made, which prescription
shall be turned over to the druggist and filed by him as required by law.

Art. 173. Forms to be used.—The Government does not furnish prescription forms, and the order forms which are supplied must not be used as prescriptions. Any prescription form may be used, provided the required data is shown thereon.

Art. 174. Filing.—Dealers who fill prescriptions shall keep them in a separate file in such manner as to be readily accessible to inspection by investigating officers, for not less than two years.

Art. 175. Labels on containers.—The dealer filling a prescription shall affix to the package a label showing his name and registry number, the serial number of the prescription, the name and address of the patient, and the name, address, and registry number of the practitioner issuing the prescription.

**DISPENSING**

Art. 176. Prescriptions unnecessary.—Practitioners may dispense narcotic drugs to bona fide patients pursuant to the legitimate practice of their professions without prescriptions or order forms.

Art. 177. Practitioners’ records.—All persons and institutions registered in Class IV (practitioners, see Art. 19) shall keep a daily record showing the kind and quantity of narcotics dispensed or administered, the name and address of each person to whom dispensed or administered, the name and address of the person upon whose authority and the purpose for which dispensed or administered. Practitioners are not required to keep a record of narcotics dispensed to persons upon whom they in the course of their professional practice are in personal attendance.

Art. 178. Form of record.—No special record form for the use of those registered as practitioners is prescribed. Hospitals and institutions shall keep records in the manner best calculated to meet the conditions existing therein and to enable an inspecting officer quickly to ascertain the kinds and quantities of narcotics used daily. The initials of the practitioner giving directions for the administering of a narcotic should be entered on the patient’s record chart, or a separate prescription giving the name and address of the patient, the date, and the physician’s signature or initials, filed with the pharmacist in charge of the drug room before the narcotic leaves his control. If both chart and prescription are used, reference to the prescription should be made on the chart.

Art. 179. Stock preparations.—A practitioner who, in his office practice, administers minute quantities of narcotics in stock preparations, may keep, as to such preparations, in lieu of the record required by Art. 177, a record of the date when each stock preparation is made or purchased and the date when the preparation is exhausted.
EXEMPT PREPARATIONS

Sec. 6. That the provisions of this Act shall not be construed to apply to the manufacture, sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use, only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: Provided, That such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act: Provided further, That any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section lawfully entitled to manufacture, produce, compound, or vend such preparations and remedies, shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officers named in section 5 of this Act, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 1 of this Act and, if he is not paying a tax under this Act, he shall pay a special tax of $1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the collector of internal revenue of the district in which he carries on such occupation as provided in this Act. The provisions of this Act as amended shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.

Art. 180. Extent of exemption.—The section of the law last quoted has the effect of conditionally exempting from liability under the other sections of the act persons manufacturing and dealing in certain narcotic preparations or remedies. Such persons are, however, subject to certain requirements laid down in section 6. Manufacturers of and dealers in exempt preparations are required to register as such whether liable to tax in that capacity or not. (See Art. 13 as to tax liability.) Preparations containing cocaine or pantopon in any quantity, whether for internal or external use, are not within section 6 but are subject to all other provisions of the act.

Art. 181. Standards of exemption.—Preparations designed for or capable of internal use to be exempt shall not contain more than two grains of opium, or more than one-fourth of a grain of morphine,
or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce. The preparation shall contain active medicinal drugs other than narcotics in sufficient proportion to confer upon the preparation valuable medicinal qualities other than those possessed by the narcotic drug alone. Use for aural, nasal, ocular, rectal, urethral, or vaginal purposes is not regarded as external use and, therefore, preparations manufactured or used for such purposes containing more than the percentages of narcotic drugs as above indicated are not within the exemption.

There is no limitation upon the percentage of narcotic drugs external preparations may contain. In order to be within the exemption a preparation for external use, containing more than the maximum percentage of narcotic drugs above specified, shall contain ingredients rendering it unfit for internal administration.

Art. 182. Restrictions on dispositions.—A preparation conforming to the standards set out in Article 181 is exempt from stamp tax and the requirements pertaining to taxable narcotics only when manufactured, sold, distributed, given away, dispensed, or possessed as a medicine. A manufacturer may produce and sell as exempt only preparations readily capable of use for claimed medicinal purposes, and sales thereof, if not to consumers, shall be made only to persons registered in Class V. Sales made to consumers, either by manufacturers or dealers shall be made only in such quantities and with such frequency to the same purchaser as will restrict their use to the medicinal purpose for which intended.

Art. 183. Dispositions to dealers.—Orders for exempt preparations except where sold to a registrant in Class VI are not required to be on any particular forms, but an order from a dealer shall not be honored by a manufacturer or other dealer unless it bears the registry number of the dealer giving the order. (See Articles 100, 105 and 111, relative to orders received from the Virgin Islands, Puerto Rico and the Philippine Islands, respectively.)

Where orders for exempt preparations are taken by a traveling salesman the salesman shall ascertain the registry number of the purchaser. The order shall not be filled by the manufacturer or vendor unless she knows the purchaser's registry number.

Art. 184. Dispositions to consumers.—Preparations or remedies which are within the exemption may be sold with or without prescriptions, and a prescription for such a preparation may be refilled provided, of course, the preparation is furnished in good faith for medicinal purposes only. The filling or refilling of narcotic prescriptions calling for more than one exempt preparation or a mixture consisting
of an exempt preparation or remedy further reduced or diluted by the addition of non-narcotic medicinal agents is authorized, provided, of course, the preparation is furnished in good faith for medicinal purposes.

An extemporaneous prescription calling for narcotic drugs not in excess of the amounts specified in section 6 may be refilled in the same manner as a prescription calling for ready-made preparations or remedies, provided the mixture is sold in good faith for medicinal purposes only, and a record is kept of the sale in the manner indicated in Article 185.

Art. 185. Records required.—Every manufacturer, producer, compounding, or vendor (including dispensing physicians), of exempt preparations shall record all sales, exchanges, gifts, or other dispositions, the entries to be made at the time of delivery. Separate records shall be kept of dispositions to registrants and of dispositions to consumers. The record of dispositions to registrants shall show the name, address, and registry number of the registrant to whom disposed, the name and quantity of the preparation, and the date upon which delivery to the registrant, his agent or a carrier is made. The record of dispositions to consumers shall show the name of the recipient, his address, the name and quantity of the preparation, and the date of delivery.

Forms are not furnished for the keeping of these records, but the records shall be in the following form:

**Form of record of dispositions to registrants**

<table>
<thead>
<tr>
<th>Date</th>
<th>Registration No. of recipient</th>
<th>Name of recipient</th>
<th>Address</th>
<th>Name of preparation</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Form of record of dispositions to consumers**

<table>
<thead>
<tr>
<th>Date</th>
<th>Name of recipient</th>
<th>Address</th>
<th>Name of preparation</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In the case of manufacturers of or dealers in exempt preparations who are also registered as manufacturers of or dealers in taxable drugs in Class I or II, the foregoing requirement as to records of dispositions to registrants shall be deemed to be complied with, if all such dispositions are evidenced by vouchers or invoices containing all the required information and such vouchers or invoices are kept in a separate file arranged chronologically.
As to records required in the case of registrants supplying exempt preparations to consumers pursuant to prescriptions issued by registered physicians, the foregoing requirement as to records of dispositions to consumers shall be deemed to be complied with if each such prescriptions shows the name and address of the recipient, the name and quantity of the preparation, and the date of filling, and the prescriptions are kept on the narcotic prescription file.

LABORATORIES

SEC. 1. * * * persons not registered as an importer, manufacturer, producer, or compounder and lawfully entitled to obtain and use in a laboratory any of the aforesaid drugs for the purpose of research, instruction, or analysis shall pay $1 per annum, but such persons shall keep such special records relating to receipt, disposal, and stocks on hand of the aforesaid drugs as the Commissioner of Narcotics, with the approval of the Secretary of the Treasury, may by regulation require. Such special records shall be open at all times to the inspection of any duly authorized officer, employee, or agent of the Treasury Department.

Art. 186. Records required.—Persons registered in Class VI shall keep complete records of receipts, disposals, and stocks on hand, of all narcotic drugs and preparations. Duplicate copies of official order forms used to obtain narcotic drugs and preparations shall be retained (see Art. 88) and inventory on Form 713 shall be prepared, the original of which shall be kept on file by the maker and the duplicate forwarded to the collector of internal revenue with the application for registration (see Art 10). A special record shall be kept showing the date, kind, and quantity of narcotic drug or preparation used, the particular purpose or object of such use, and of the identification and disposition of the narcotics or resulting products or residues so used, showing the date, quantity of resulting products or residues, and manner of disposition.

Forms are not furnished for the keeping of this record, but the record shall be in the following form, which lists sample items as a guide:

<table>
<thead>
<tr>
<th>Narcotic used</th>
<th>Identification and disposition of narcotics or resulting products and residues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Kind</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>Thebaine</td>
<td>1 oz.</td>
</tr>
<tr>
<td>Morphine</td>
<td>1 oz.</td>
</tr>
</tbody>
</table>
| Crude opium | 1 lb | Analysis. | Returned to registered person desiring assay on Order Form No. —.
Art. 187. Handling of drugs.—Official order forms shall be used to cover all transfers of narcotic drugs to and from registrants in Class VI, including preparations and remedies which might otherwise be exempt from this requirement under section 6 of the Act.

Any product or residue resulting from the use of a narcotic drug or preparation obtained upon an order form, which is desired to be retained for further research, instruction or analysis, shall be placed in a container legibly labeled with the name of the product or residue and the date produced.

Any sale of a narcotic drug or preparation by a registrant in Class VI will render him liable to registration and to payment of tax in Classes I or II, as the facts may warrant, and to compliance with all other requirements of the law and regulations governing sales by registrants in Classes I or II.
Chapter IX

ADMINISTRATIVE PROVISIONS

ASSESSMENT OF TAX

Sec. 3182. United States Revised Statutes.—The Commissioner of Internal Revenue is hereby authorized and required to make * * * assessments of all taxes and penalties * * * where such taxes had not been duly paid by stamp at the time and in the manner provided by law, * * *.

Art. 188. Assessment of taxes not paid by stamp.—Tax due on narcotic drugs not paid by attachment of stamps to containers shall be reported for assessment. Special tax which the taxpayer refuses or fails to pay may likewise be reported for assessment.

Sec. 1105. Revenue Act of 1892, as amended by section 510. Revenue Act of 1894.—(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3187 of the Revised Statutes, as amended.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

Art. 189. Jeopardy assessment.—Whenever, in the opinion of the collector, the collection of tax will be jeopardized by delay, he shall report the matter promptly to the Commissioner of Internal Revenue by telegram or letter. The communication should recite the full name and address of the person involved, the kind and amount of tax, the period involved, and such statement of the circumstances and recommendation as will enable the Commissioner immediately to determine and assess the tax due together with all penalties.

If a jeopardy assessment is made, the taxpayer may stay the collection of the tax by filing with the collector a bond in such amount, not exceeding double the amount of the tax, and with such sureties.
as the collector deems necessary, conditioned upon the payment of the tax at the usual time. In lieu of surety or sureties the taxpayer may deposit with the collector United States Liberty bonds or other bonds or notes of the United States having a par value not less than the amount of the bond required to be furnished, together with an agreement authorizing the collector to sell or collect the bonds or notes in case of default.

Sec. 1118 (a). Revenue Act of 1926.—Collectors may receive, at par with an adjustment for accrued interest, notes or certificates of indebtedness issued by the United States and uncertified checks in payment of income, war-profits, and excess-profits taxes and any other taxes payable other than by stamp, during such time and under such rules and regulations as the Commissioner, with the approval of the Secretary, shall prescribe; but if a check so received is not paid by the bank on which it is drawn the person by whom such check has been tendered shall remain liable for the payment of the tax and for all legal penalties and additions to the same extent as if such check had not been tendered.

Art. 190. Payment by check, etc.—Collectors may receive uncertified checks in payment of assessments (but not in payment for stamps), if such checks are collectible at par—that is, for their full amount, without deduction for exchange or other charges. The collector will stamp on the face of each check before deposit the words “This check is in payment of an obligation to the United States and must be paid at par. No protest.”, with his name and title.

If the bank upon which any such check is drawn refuses, for any reason, to pay it at par, the check shall be returned through the depository bank and treated as a dishonored check. All expenses incident to the attempt to collect such check and the return of it through the depository bank shall be borne by the drawer, since no deduction can be made from amounts received in payment of taxes. Unless the taxpayer whose check has been returned unclelected by the depository bank makes the check good immediately, or pays the amount thereof, the collector shall proceed to collect the tax as though no check had been given. A taxpayer who tenders a check, whether certified or not, in payment of taxes, is not released from his obligation until the check has been paid.

REDEMPTION OF, OR ALLOWANCE FOR STAMPS

Act of May 12, 1900, as amended by section 1013 (a) of the Revenue Act of 1924.—That the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of law, to denote the payment of any internal-revenue tax, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have
been improperly or unnecessarily used, or where the rates or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for, or redeemed, or by refunding the amount or value to the owner thereof, deducting therefrom, in case of repayment, the percentage, if any, allowed to the purchaser thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why the same cannot be returned; or, if so required by the said Commissioner, when the person presenting the same cannot satisfactorily trace the history of said stamps from their issuance to the presentation of his claim as aforesaid. * * * Provided, further. That no claim for the redemption of, or allowance for, stamps shall be allowed unless presented within four years after the purchase of such stamps from the Government.

Sec. 2. That the finding of facts in and the decision of the Commissioner of Internal Revenue upon the merits of any claim presented under or authorized by this Act shall, in the absence of fraud or mistake in mathematical calculation, be final and not subject to revision by any accounting officer.

Sec. 3. That all laws and parts of laws in conflict with any of the provisions of this Act are hereby repealed.

Art. 191. Claims.—Amounts paid for stamps used in excess, spoiled, destroyed, or rendered useless or unfit for the purpose intended, may be refunded, upon claim properly presented to the collector. All claims for the redemption of or allowance for stamps shall be presented to the collector on Form 843 within 4 years after the purchase of said stamps from the Government. In filing a claim for the redemption of or allowance for stamps covering the tax on narcotic drugs, the stamps involved shall be submitted therewith, or if it is impracticable to submit the stamps, they shall be presented to a deputy collector or other authorized internal-revenue representative, who shall write on the face of the stamps the words “Claim for refund filed” and a statement from such internal-revenue representative shall be furnished showing that such endorsement has been made. The claim shall be forwarded to the collector of internal revenue for the district in which the taxpayer is located who shall certify as to the date the stamps were purchased. The provisions of Sections 3220 to 3228, United States Revised Statutes, do not apply to the redemption of or allowance for internal-revenue stamps, and the authority for such redemption or allowance is the Act of May 12, 1900 (31 Stat. 177), as amended by Section 1013 (a) of the Revenue Act of 1924, set forth hereinafter.

Sec. 3220. United States Revised Statutes, as amended by section 1111 of the Revenue Act of 1926 and section 619 (b) of the Revenue Act of 1928.—Except as otherwise provided by law in the case of in-
come, war-profits, excess-profits, estate, and gift taxes, the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; also to repay to any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal-revenue taxes collected by him, with the cost and expense of suit; also all damages and costs recovered against any assessor, assistant assessor, collector, deputy collector, agent, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty, and shall make report to Congress at the beginning of each regular session of Congress of all transactions under this section.

Sec. 3228. United States Revised Statutes, as amended by section 1112 of the Revenue Act of 1926, section 619 (c) of the Revenue Act of 1928, and section 1106 of the Revenue Act of 1932.—(a) All claims for the refunding or crediting of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, except as otherwise provided by law in the case of income, war-profits, excess-profits, estate, and gift taxes, be presented to the Commissioner of Internal Revenue within four years next after the payment of such tax, penalty, or sum. The amount of the refund (in the case of taxes other than income, war-profits, excess-profits, estate, and gift taxes) shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

Sec. 1106 (b). Revenue Act of 1932.—The amendment made by subsection (a) of this section to section 3228 of the Revised Statutes shall not bar from allowance a claim for refund filed prior to the enactment of this Act which but for such enactment would have been allowable.

Art. 192. Refunds.—As indicated hereinbefore, the tax on narcotics is ordinarily paid by the purchase and affixing of stamps, while special-tax stamps are issued in payment of special taxes. However, in exceptional cases, such taxes may be paid pursuant to assessment. Claims for refund of amounts so paid by assessment are governed by sections 3220 and 3228, United States Revised Statutes, as amended. Such claims are not valid unless presented within 4 years next after payment of the taxes.

MISCELLANEOUS

Art. 193. Safeguarding of narcotics.—Narcotic drugs and preparations shall at all times be properly safeguarded and securely kept where they will be available for inspection by properly authorized officers, agents, and employees of the Treasury Department.
Art. 194. Procedure in case of loss.—Where, through breakage of the container or other accident, otherwise than in transit, narcotics are lost or destroyed, the person having title thereto shall make affidavit as to the kinds and quantities of narcotics lost or destroyed and the circumstances involved, and immediately forward the affidavit to the narcotic district supervisor. A copy of such affidavit shall be retained and filed with the other narcotic records. See appendix for list of narcotic district supervisors, their headquarters and States embraced.

Where narcotics are lost by theft, or otherwise lost or destroyed in transit, the consignee shall immediately upon ascertaining of the occurrence file with the narcotic district supervisor, a sworn statement of the facts, including a list of the narcotics stolen, lost, or destroyed, and documentary evidence that the local authorities were notified. A copy of the sworn statement shall be retained and filed with the other narcotic records of the consignee.

A loss in transit does not authorize a vendor to duplicate a shipment on the same order form. A separate order form covering each and every shipment of narcotics is required.

Art. 195. Procedure on discontinuance of business.—Where it is desired to discontinue business the taxpayer shall, before the discontinuance, dispose of all narcotics on hand and return all unused order forms to the collector for cancellation. Where the discontinuance occurs on any date other than June 30 the taxpayer shall also return the special-tax stamp or stamps to the collector who will mark each such stamp “Business discontinued” with the date, and return the stamp to the taxpayer who shall file it with his narcotic records and retain it for a period of not less than 2 years. Narcotics on hand may be disposed of either by disposition with the approval of the collector to another registrant or exempt official pursuant to official order forms or orders of purchase, or as provided in Article 196 for the disposition of excess and undesired narcotics.

In the case of Class I or II registrants returns for periods subsequent to the date of discontinuance will not be demanded, provided all narcotics have been disposed of and an affidavit is submitted in duplicate to the collector certifying to that effect and that no further transactions of the class for which registration is discontinued will be consummated. The collector will forward one copy of this affidavit to the Commissioner of Narcotics.

Art. 196. Excess and undesired narcotics.—Excess and undesired narcotics in the possession of a registrant may be disposed of by shipment, charges prepaid (shipments by mail shall not be made), to the narcotic district supervisor of the district. If the person has paid tax in a class under which returns are required to be rendered
and the narcotics to be disposed of are a part of the stock for such
class, an inventory of the narcotics shipped shall be prepared in
quadruplicate on the form used for detailed reporting of dispositions.
The original inventory shall be filed with the return for such class
for the month in which the disposition takes place, the duplicate
copy made a part of the retained copy of the return, the triplicate
copy forwarded with the narcotics when shipped for disposition,
and the quadruplicate forwarded to the narcotic district supervisor.
If the narcotics are held in a class for which returns are not required,
an inventory shall be prepared in quadruplicate on Form 142, the
triplicate of which shall be forwarded with the narcotics when
shipped, the duplicate retained on file by the taxpayer for a period
of 2 years, and the original and quadruplicate forwarded to the
narcotic district supervisor.

In any case the shipper shall notify the narcotic district supervisor
when the shipment is made, advising of the size and description of
the container in which the narcotics are being forwarded, and enclos­
ing the required copy or copies of the inventory. The narcotic dis­

tribut supervisor will forward the original copy of Form 142 to the
Commissioner of Narcotics.

Accumulated manufacturing wastes or other excess or undesired
narcotics in the possession of registrants may be destroyed by such
registrants in the presence of such of the narcotic inspectors or
agents as may be specifically authorized by the Commissioner of
Narcotics to witness such destruction. Such authorization shall be
in writing and signed by the Commissioner. It may be either gen­
eral, authorizing the inspector or agent to witness such destruction
in connection with any inspection or investigation conducted by him,

or may be specific, authorizing him to witness such destruction in
specified instances. In all cases the terms of the written authoriza­
tion shall be strictly followed.

Arr. 197. Court sales.—Court officers in making sales of narcotics
under judicial proceedings shall require the purchaser thereof, who
must be a registered person or exempt official, to make out official
order forms or purchase orders therefor, the originals to be given to
the registrant and the duplicates to be retained by the purchaser.

Arr. 198. Sales of unclaimed freight or express packages.—The sale
of unclaimed freight or express packages containing narcotics, by offi­
cials of railways and express companies, at public auction, to unreg­
istered persons, is in violation of the law.

When a sale of such packages is to be made, the narcotic district
supervisor shall be notified by the railway or express officials in
advance. A narcotic officer will be detailed to inspect all unclaimed
packages to be sold and identify such as contain narcotic drugs. He
must be present at the time of the sale to see that the packages contain­ing narcotics are sold only to registered persons pursuant to official order forms, or to exempt officials on orders of purchase.

Sec. 5. * * * And collectors of internal revenue are hereby author­ized to furnish upon written request, to any person, a certified copy of the names of any or all persons who may be listed in their respective collection districts as special taxpayers under the provisions of this Act, upon payment of a fee of $1 for each one hundred names or fraction thereof in the copy so requested.

Sec. 3240. United States Revised Statutes, as amended.—Each collector of internal revenue shall, under regulations of the Commissioner of Internal Revenue, place and keep conspicuously in his office, for public inspection, an alphabetical list of the names of all persons who shall have paid special taxes within his district, and shall state thereon the time, place, and business for which such special taxes have been paid, and upon application of any prosecuting officer of any State, county, or municipality he shall furnish a certified copy thereof, as of a public record, for which a fee of one dollar for each one hundred words or fraction thereof in the copy or copies so requested may be charged.

Art. 199. List of taxpayers.—The list of narcotic special-tax payers required by the foregoing statute shall be kept on Record 10 and may be inspected and copied in the collector's office at such reasonable and proper times as not to interfere with the collector's use of it, or exclude other persons from inspecting it.

Sec. 3. That any person who shall be registered in any internal-revenue district under the provisions of section one of this Act, shall, whenever required so to do by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said internal-revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons; and the date when received.

Art. 200. Special reports.—Statements pursuant to the foregoing section shall be rendered on Form 680 in the manner and at the time requested by the collector of internal revenue.

Sec. 5. That the duplicate order forms and the prescriptions required to be preserved under the provisions of section two of this Act, and the statements or returns filed in the office of the collector of the district, under the provisions of section three of this Act, shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose; and such officials of any State or Territory, or of any organized municipality therein, or of the District of Columbia, or any insular possession of the United States, as shall be charged with the enforcement of any law or municipal ordinance regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs. Each collector of internal revenue is
hereby authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory or organized municipality therein, or the District of Columbia, or any insular possession of the United States, as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of $1 for each one hundred words or fraction thereof in the copy or copies so requested. Any person who shall disclose the information contained in the said statements or returns or in the said duplicate order forms, except as herein expressly provided, and except for the purpose of enforcing the provisions of this Act, or for the purpose of enforcing any law of any State or Territory or the District of Columbia, or any insular possession of the United States, or ordinance of any organized municipality therein, regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs, shall, on conviction, be fined or imprisoned as provided by section nine of this Act.

ART. 201. Records open to inspection.—Any officer, agent, or employee of the Treasury Department authorized to enforce the act, and any officer of any State, Territory, the District of Columbia, or insular possession of the United States charged with the enforcement of any law or municipal ordinance relating to the traffic in narcotic drugs, shall have authority to examine the books, papers, and records kept pursuant to these regulations, and may require the production thereof.

All order forms, duplicate forms, prescription records, returns, and inventories required under the act or these regulations to be kept on file shall be kept so that they can be readily inspected.

FORFEITURES AND PENALTIES

SEC. 1. * * * That all unstamped packages of the aforesaid drugs found in the possession of any person, except as herein provided, shall be subject to seizure and forfeiture, and all the provisions of existing internal-revenue laws relating to searches, seizures, and forfeiture of unstamped articles are hereby extended to and made to apply to the articles taxed under this Act and the persons upon whom these taxes are imposed. * * *

SEC. 705. Revenue Act of 1926.—All opium, its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof, which may now be under seizure or which may hereafter be seized by the United States Government from any person or persons charged with any violation of the Act of October 1, 1890, as amended by the Acts of March 3, 1897, February 9, 1909, and January 17, 1914, or the Act of December 17, 1914, as amended, shall be confiscated by and forfeited to the United States, and the Secretary is hereby authorized to deliver for medical or scientific purposes to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulation as may be prescribed by the Commissioner, with the approval of the Secretary, any of the drugs so seized, confiscated, and forfeited to the United States.
The provisions of this section shall also apply to any of the aforesaid drugs seized or coming into the possession of the United States in the enforcement of any of the above-mentioned Acts, where the owner or owners thereof are unknown. None of the aforesaid drugs coming into possession of the United States under the operation of said Acts, or the provisions of this section, shall be destroyed without certification by a committee appointed by the Commissioner, with the approval of the Secretary, that they are of no value for medical or scientific purposes.

Art. 202. Disposition of forfeited narcotics.—Narcotic drugs forfeited to the United States under these provisions of the law may be delivered to any department, bureau, or other agency of the United States Government upon proper application addressed to the Commissioner of Narcotics. The application shall show the name, address, and official title, bureau, or agency, and department, of the person to whom the narcotics are to be delivered, the kind and quantity of narcotics desired, and the purpose for which intended. The delivery of such narcotics shall be ordered by the Commissioner of Narcotics if, in his opinion, there exists a medical or scientific need therefor. The order will be filled by the Drugs Disposal Committee which will obtain a receipt for narcotic drugs delivered.

Sec. 9. That any person who violates or fails to comply with any of the requirements of this Act shall, on conviction, be fined not more than $2,000 or be imprisoned not more than five years, or both, in the discretion of the court.

Act of August 12, 1937

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That a person who, after having been convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports, or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such second offense, be fined not more than $5,000 or imprisoned in a Federal penitentiary for not more than ten years, or both, in the discretion of the court, whenever the fact of such previous conviction is established in the manner prescribed in section 3 of this Act.

Sec. 2. A person who, after having been two times convicted of selling, importing, or exporting, or conspiring to sell, import, or export, opium, coca leaves, cocaine, or any salt, derivative, or preparation of opium, coca leaves, or cocaine, again sells, imports, or exports or conspires to sell, import, or export, any of the said narcotic drugs, in violation of the laws of the United States, shall, upon conviction of such third offense, or any offense subsequent thereto, be fined not more than $10,000 or imprisoned in a Federal penitentiary for not more than twenty years, or both, in the discretion of the court, whenever the fact of such previous convictions is established in the manner prescribed in section 3 of this Act.
Sec. 3. Whenever it shall appear, after conviction and before or after sentence, that a person convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of the narcotic drugs enumerated in this Act has previously been convicted of unlawfully selling, importing, or exporting, or conspiring unlawfully to sell, import, or export, any of said narcotic drugs, in violation of the laws of the United States, it shall be the duty of the United States district attorney for the district in which such subsequent conviction was had to file an information alleging that the defendant has previously been so convicted, and further alleging the number of such previous convictions. The court in which the defendant was convicted shall cause the said defendant, whether confined in prison or otherwise, to appear before it and shall apprise him of the allegations of the information and of his right to a trial by jury as to the truth thereof. The court shall inquire of the defendant whether he is the person who has previously been convicted. If the defendant states he is not such person, or if he refuses to answer or remains silent, a plea of not guilty shall be entered by the court, and a jury shall be empaneled to determine whether the defendant is the person alleged in the information to have previously been convicted, and the number of such previous convictions. If after a trial on the sole issue of the truth of such allegations the jury determines that the defendant is in fact the person previously convicted as charged in the information, or if he acknowledges in open court, after being duly cautioned as to his rights, that he is such person, he shall be punished as prescribed in sections 1 or 2 of this Act, as the case may be, and the previous sentence of the court, if any, shall be vacated and there shall be deducted from the new sentence the amount of time actually served under the sentence so vacated.

Art. 203. Specific penalty.—Persons who violate the act or fail to fulfill its requirements in any particular are liable to punishment, the maximum liability being to a fine of not more than $2,000 or imprisonment for not more than 5 years, or both, for each offense. However, attention is invited to the provisions of the Act of August 12, 1937 (U. S. C., Supp. III, title 21, sec. 200), which provides for additional punishment for second, third, and subsequent offenders in certain cases.

GENERAL

Art. 204. Correspondence.—Correspondence relative to interpretation of the law and these regulations should be addressed to the Commissioner of Narcotics, Washington, D. C. All remittances shall be sent and inquiries relative to registration and requests for blank forms addressed to the local collector of internal revenue. Correspondence regarding charges of violations of the law or regulations should be addressed to the narcotic district supervisor in charge of the proper district. (See appendix for list of collectors and narcotic district supervisors.)
Art. 205. **Effective date.**—These regulations shall take effect June 1, 1938, and shall supersede all regulations heretofore made and promulgated.

Art. 206. **Promulgation of regulations.**—In pursuance of Sections 1, 2, 3 and 6 of the Act of December 17, 1914, as amended; Section 4 (b) of the Act of March 3, 1927; and Section 3 (b) of the Act of June 14, 1930, the foregoing regulations are hereby made and promulgated.

H. J. Anslinger,
*Commissioner of Narcotics.*

Guy T. Helvering,
*Commissioner of Internal Revenue.*

Approved, June 1, 1938.

Wayne C. Taylor,
*Acting Secretary of the Treasury.*
### APPENDIX

List of narcotic districts

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<td>Maryland, Virginia, West Virginia, District of Columbia, and North Carolina</td>
<td>314 Post Office Bldg., Baltimore, Md.</td>
<td>Boyd M. Martin</td>
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<tr>
<td>5</td>
<td>Georgia, Florida, South Carolina, and Alabama</td>
<td>905 Ten Forsyth Street Bldg., Atlanta, Ga.</td>
<td>T. E. Middlebrooks</td>
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<tr>
<td>6</td>
<td>Maryland, Virginia, West Virginia, District of Columbia, and North Carolina</td>
<td>13th Floor, U. S. Court House Bldg., Chicago, Ill.</td>
<td>George W. Cunningham</td>
</tr>
<tr>
<td>7</td>
<td>Kentucky and Tennessee</td>
<td>329 Federal Bldg., Nashville, Tenn.</td>
<td>Ralph H. Oyler</td>
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<tr>
<td>8</td>
<td>Michigan and Ohio</td>
<td>802 Federal Bldg., Detroit, Mich.</td>
<td>James J. Biggins</td>
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<tr>
<td>10</td>
<td>Louisiana, Mississippi, and Texas</td>
<td>611 Mutual Bldg., Kansas City, Mo.</td>
<td>Jesse B. Greason</td>
</tr>
<tr>
<td>11</td>
<td>Missouri, Arkansas, Kansas, and Oklahoma</td>
<td>120 Federal Office Bldg., Minneapolis, Minn.</td>
<td>Harry D. Smith</td>
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<tr>
<td>12</td>
<td>Minnesota, Iowa, Nebraska, North Dakota, and South Dakota</td>
<td>100 Customhouse Bldg., Denver, Colo.</td>
<td>Mrs. Elizabeth Bass</td>
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<tr>
<td>14</td>
<td>California and Nevada</td>
<td>442 Federal Office Bldg., Seattle, Wash.</td>
<td>Clarence T. Stevenson</td>
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<tr>
<td>Wyoming</td>
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Collector's office addresses:
- Birmingham: Harwell G. Davis
- Phoenix: William P. Stuart
- Little Rock: Homer M. Adkins
- San Francisco: Clifford C. Anglin
- Los Angeles: Nat Ragan
- Denver: Ralph Nichols
- Hartford: Thomas S. Smith
- Jacksonville: James H. Latich
- Atlanta: J. Edwin Larson
- Honolulu: Marlin H. Allen
- Los Angeles: Fred H. Kanne
- Chicago: John R. Viley
- Fort Worth: Carter H. Harrison
- Indianapolis: Will H. Smith
- Des Moines: Charles D. Huston
- St. Paul: Harry D. Baken
- Detroit: Seldon R. Glenn
- Salt Lake City: Rufus W. Fontenot
- St. Paul: Clinton A. Chugun
- St. Louis: N. Hamel de Magruder
- Kansas City: Thomas B. Hassett
- Helena: Giles Kavanaugh
- Omaha: Arthur D. Reynolds
- Portland: Eugene Fly
- St. Louis: Thomas J. Sheehan
- Kansas City: Dan M. Nee
- Helena: Lewis Penwell
- Omaha: George W. O'Malley
- Portland: Robert L. Douglass
- St. Paul: Peter M. Gagne
- Albuquerque: Harry L. Maloney
- Federal Building, Brooklyn: John E. Manning
- Customhouse, New York: Steven F. Vidal
- 34th Ave, New York: Almon G. Basquin
- Albany: James J. Hoey
- Syracuse: Joseph T. Higgins
- Buffalo: Harry M. Hickey
- Buffalo: Frank J. Shaughnessy
- Buffalo: George T. McGowan
- Buffalo: Charles H. Robertson
- Buffalo: Hector H. Perry
- Pittsburgh: Thomas J. Conner
- Columbus: Charles H. Graves
- Cleveland: Harry F. Busey
- Cleveland: Henry Clifford Jones
- Oklahoma City: James W. Maloney
- Portland: Walter J. Rothensies
- Philadelphia: James F. Mundy
- Scranton: William Driscoll
- Providence: Joseph V. Broderick
- Providence: Robert M. Cooper
- Providence: Thomas C. Kasper
- Nashville: Charles M. McCabe
- Austin: Frank Scofield
- Dallas: William A. Thomas
- Salt Lake City: Ira N. Hinckley
- Burlington: Fred C. Martin
- Richmond: Nathaniel B. Early, Jr.
- Tacoma: Thor W. Henrickson
- Parkersburg: F. Roy Yoke
- Wheeling: W. A. Talmadge
- Cheyenne: Thomas K. Cassidy
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