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THE EXCISE TAX LAW.

Sec. 32. And be it further enacted, That if any person, in any case, matter, hearing, or other proceeding in which an oath or affirmation shall be required to be taken or administered under and by virtue of this act, shall, upon the taking of such oath or affirmation, knowingly and willingly swear or affirm falsely, every person so offending shall be deemed guilty of perjury, and shall, on conviction thereof, be subject to the like punishment and penalties now provided by the laws of the United States for the crime of perjury.

Sec. 33. And be it further enacted, That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Territories, and collection districts; and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid to the collectors and deputy collectors, and to the other officers employed in each of the respective States, Territories, and collection districts, an abstract in tabular form of which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

Sec. 34. And be it further enacted, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, and two per centum upon all sums above one hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: Provided, That in no case shall such commissions exceed the sum of ten thousand dollars per annum, except as hereinafter provided. And there shall be further allowed to each collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, which, after being duly examined and certified by the Commissioner of Internal Revenue, shall be paid out of the treasury: Provided, That the Secretary of the Treasury be authorized to make such further allowance as may be reasonable in cases in which, from the territorial extent of the district or from the amount of internal duties collected, it may seem just to make such allowance; but the whole compensation shall not exceed ten thousand dollars, except in collection districts embracing more than one congressional district.

Sec. 35. And be it further enacted, That when any duty or tax shall have been paid by levy and distraint, any person or persons or party who may feel aggrieved thereby may apply to the assessor of the district for relief, and exhibit such evidence as he, she, or they may have of the wrong done, or supposed to have been done, and after a full investigation the assessor shall report the case, with such parts of the evidence as he may judge material, including also such as may be regarded material by the party aggrieved, to the Commissioner of Internal Revenue, who may, if it shall be made to appear to him that such duty or tax was levied or collected, in whole or in part, wrongfully or unjustly, certify the amount wrongfully and unjustly levied or collected, and the same shall be refunded and paid to the person or persons or party as aforesaid, from any moneys in the treasury not otherwise appropriated, upon the presentation of such certificate to the proper officer thereof.

Sec. 36. And be it further enacted, That in all cases of distraint and sale of goods, or chattels, for non-payment of taxes provided for in this act, the bill of sale of such goods or chattels given by the officer making such sale to the purchaser thereof shall be conclusive evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

Sec. 37. And be it further enacted, That if for any cause, at any time after this act goes into operation, the laws of the United States cannot be executed in a State or Territory of the United States, or any part thereof, or within the District of Columbia, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or part thereof, or District of Columbia, so soon as the authority of the United States therein shall be re-established, and to collect the sums which would have been due from the persons residing or holding property, goods, wares, or merchandise, or article therein liable to any duty, license, or tax, with interest at the rate of six per centum per annum thereon from the time such duty, license, or tax ought to have been paid until paid in the manner and under the regulations prescribed in this act, so far as applicable, and where not applicable the assessment and levy shall be made and the time and manner of collection regulated by the instructions and directions of the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Sec. 38. And be it further enacted, That the officers who may be appointed under this act, except within those districts within any State or Territory which have been or may be otherwise specially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax has not been assumed by the State, to perform all the duties relating to or regarding the assessment

and collection of the direct tax imposed by an act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, or any direct tax which may be hereafter enacted: Provided, That the sum of nineteen thousand three hundred and twelve dollars, direct tax, laid upon the Territory of Nebraska by said act, shall be paid and satisfied by deducting said amount from the appropriation for legislative expenses of the Territory of Nebraska for the year ending thirtieth of June, eighteen hundred and sixty-three, and no further claim shall be made by said Territory for legislative expenses for said year: Provided, further, That the State of Tennessee shall have until the first day of December next to assume the payment of her portion of said tax.

Sec. 39. And be it further enacted, That it shall be the duty of the collectors, within their respective districts, to grant licenses for distilling, which licenses shall contain the date thereof, the sum paid, and the time when the same will expire, and shall be granted to any person, being a resident of the United States, who shall desire the same, by application, in writing, to such collector, upon payment of the sum or duty payable by this act upon each license requested. And at the time of applying for said license, and before the same is issued, the person so applying shall give bond to the United States in such sum as shall be required by the collector, and with one or more sureties, to be approved by said collector conditioned that in case any additional still or stills, or other implements to be used as aforesaid, shall be erected by him, his agent or superintendent, he will, before using, or causing or permitting the same to be used, report in writing to the said collector the capacity thereof, and information from time to time of any change in the form, capacity, ownership, agency, or superintendence, which all or either of the said stills or other implements may undergo; and that he will, from day to day, enter, or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by said still or stills, or other implements, and also of the quantities of grain or other vegetable productions, or other substances put into the mash tub, or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, which said book shall be open at all times during the day (Sundays excepted) to the inspection of the said collector who may make any memorandums or transcripts therefrom; and that he will render to the said collector, on the first, tenth, a twentieth days of each and every month, or within five days thereafter, during the continuance of said license, an exact account, in writing, taken from his books, of the number of gallons of spirits distilled and sold, or removed for consumption or sale, by him, his agent, or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash tub, or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report shall be verified by affidavit in the manner prescribed by this act; and that he will not sell or permit to be sold, or removed for consumption or sale, any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged, and proved, and the quantity thereof duly entered upon his books as aforesaid; and that he will, at the time of rendering said account, pay to the said collector the duties which by this act are imposed on the spirits so distilled: and the said bond may be renewed or changed, from time to time, in regard to the amount and sureties thereof, according to the discretion of the collector.

[From the News of the World.]

"THE ANGLO-SAXON HOME."

BY JOHN THRUPP.

Mr. Thrupp says, with justice, that although the dates and historic facts of Anglo-Saxon history are difficult to be ascertained, and can often only be arrived at by selection from contradictory statements, the manners and habits of the people, as a whole, can be learnt with considerable exactness. If the laws of a century contain frequent provisions for any particular state of life, and if the documents of the same period, whether historical or fictitious, also have many allusions to the same subject, we may safely accept it as an illustration of the condition of society, although antiquarians may be in dispute about the time and place of each circumstance as it is detailed in history. First and fullest is the account of the Anglo-Saxon wife; and here Mr. Thrupp has to contradict the opinion that "while the founders of Rome treated women as household gods, and the polished Athenian valued them as domestic drudges, who should lay out money with economy, the barbarous Anglo-Saxon loved and revered the sex, and nourished those sentiments of affection and deference which have raised women to their present rank, and invested them with the power to make domestic life not only a blessing in itself, but a school of civilization." Some steps in that direction were taken in the course of centuries, but it appears that for a long time Anglo-Saxon women were systematically sold by their fathers and beaten by their husbands, were always bound to do menial work, and habitually subjected to coarse usage and in-

sult. The most ancient form of wooing consisted in carrying off the lady by main force, the custom being so far legalized that no penalty was incurred if any one was killed in the attendant fray. Afterwards it became common for the damsel to be taken by stealth, and, on the theft being discovered, for her market value to be paid to the father. "If a man carry off a maid by force," says one of the laws of Ethelbert, "let him pay fifty shillings to her owner, and afterwards buy her from him." The same statute-book provides that "if a man carry off a freeman's wife, he shall procure him another with his own money, and deliver her to him." Daughters obtained only by slow degrees the right of interfering in any manner in the question of their marriage:—

THE RIGHT OF YOUNG LADIES TO MARRY.

"Between the fifth and tenth century, English women gradually obtained the right of disposing of themselves in marriage. At first, both State and Church required the daughter to accept, without question or comment, whomsoever her father pleased. She obtained, however, at a very early period in England (and also in Rome and on the Continent) the right of making an objection to a suitor for some grave and specific cause, as insanity, leprosy, or crime; but of the validity of this objection her father was sole judge. The Church and the State, however, insisted, with a constantly-increasing earnestness, that it was a father's duty to weigh these objections fairly; and after an early period, if he did not do so, the right of judging passed from him to his family or the public tribunals. In the latest era, the lady, though still required to assign a reason for a refusal, obtained the privilege of deciding on its sufficiency, and thereby became her own mistress. This right, probably, was not fully established in England prior to the middle of the tenth century."

REDRESS FOR DELUDED YOUNG MEN.

"A system of marriage by purchase is not without its inconvenience, particularly when managed by men remarkable for sharpness in bargaining, and with very undeveloped ideas as to the obligations of honesty. The sale of a daughter afforded an admirable field, both to match-making mammas and cash-loving papas, for a display of auctioneering talent. It was their interest to puff the young lady's charms; and this they did with so much success, that the law came to the assistance of over-persuaded bachelors. It was declared, that if a man bought a maiden with cattle, and the father had deceitfully misrepresented his daughter's attractions, the husband should be at liberty to return her, and receive back his money. Within that time after marriage, at the earliest period of Anglo-Saxon history, a dissatisfied husband was bound to return an unacceptable spouse, does not appear; but in the Danish-Saxon era, he was required to do so before she had acquired a right to braid her hair, and consider herself a matron." This right to braid the hair, as we learn from another part of the book, was only acquired on the morning after the marriage, when the bridegroom had presented the morning gift. In the earlier periods of Anglo-Saxon society there were very few restrictions on marriage, and it was contracted with very few ceremonies. It was the clergy who first interfered in this matter; and they gradually introduced so many impediments to marriage, that these became not only restraints on personal liberty, but they were often outrages on natural affection. They were, however, instruments of great power and of great oppression on the part of the Church. In the earlier period, the husband had an almost unlimited power of repudiating his wife; but legal restrictions were successively placed on this practice, until a man could only get rid of his wife by means of a legal divorce. Very slight causes, however, were allowed as legitimate excuses. A mediæval prince put away his wife because she was growing fat! The principal characteristics of the Anglo-Saxon schools appears to have been the excessive beating to which the children were exposed, and this was applied to girls as well as to boys, and continued to a tolerably advanced age. "The Anglo-Saxons," Mr. Thrupp tells us, "had but one mode of tuition, and it was the simplest in the world. They told a child to learn, and if he did not they beat him. A stiff rod and a strong arm was all that a teacher needed. A'cuin, speaking generally, says, 'It is the scourge that teaches children the ornaments of wisdom.'"

In very early times the power of the father over the child was absolute, extending to life and death; at a remote period this power lasted during life. The duration, however, of this power began to be gradually diminished long before the power itself experienced any diminution. It was finally limited to the period when the child became of age, or was capable of performing all the duties of a man, which consisted chiefly in being able to fight. A child was therefore considered to have become a man as soon as he could carry or use arms, and this period varied at different times.

THE FREEMAN'S PRIVILEGES.

The freeman was divided into two classes, the noble and the ignoble; or, to use the Anglo-Saxon terms, the earl and the churl:—"The privileges which distinguished the freeman from the freedman, or serf, are said to have been the following. He had the right to carry on private war, or wage the deadly featha (feud) on his own account. If he owned land, he might be a protector or lord; and if he did not, he could choose his own

lord and change him at pleasure. He could be a member of a guild or corporation, and could use and occupy the public lands. He might take his part in legislative or judicial assemblies, and was entitled, not only to attend, but to assist, in the administration of public worship. He had a right to go always armed, and, as an outward sign of his rank, he had the exclusive privilege of wearing long hair."

FIGHTING FOR PROPERTY.

In the primitive age of the Anglo-Saxons, a man's reputed property consisted in what he could keep, and what he could take; and no man was considered to have a right to anything which he could not prevent another from taking from him. It required a rather long period of social development to bring robbery into disrepute:—"Their system of migration was entirely founded on this idea. When a family sailed for a foreign land, they carried with them a consecrated pillar of wood, a door-post of their old house, or some memory of home. On approaching land they threw it into the sea, and wherever it was cast ashore they disembarked, and challenged the proprietor of the land to fight them for it. When the owner was of kindred origin, the challenge was accepted as good-temperedly as it was offered. The combat took place; the victor became the owner of the land; and the vanquished, however disappointed, had the satisfaction of knowing that, as he would have done unto others, so it had been done unto him."

TERRIBLE SPORTS OF THE SAXONS.

Hard-drinking was characteristic of Saxons as well as Danes, and was as frequent among the clergy as among the laity. It led to many evils, and feasts often ended in fierce and even sanguinary combats. Their sports and pastimes were generally rough, and calculated to develop their muscular force; and they were very fond of practical jokes, which were of a very coarse character, especially when employed on females. Some of these latter will hardly bear mentioning, yet they were sometimes practised by the clergy:—"There was another style of joke, which, though now abandoned in England, is still practised in America, viz., that of tarring and feathering. When the Bishop of Halverstadt captured a town in which there were two monasteries of nuns and friars, he caused an immense number of feather beds to be ripped open, and the feathers collected in a small space. He then stripped all the nuns and friars naked, and having first dipped them in hot pitch rolled them in the feathers!"

A MULTITUDE OF WATERSPOUTS AT SEA.

"On the 12th instant, I left Launceston in the Lady Denison. On the 17th, a waterspout appeared in the distance, not near enough to cause apprehension. A few hours after, however, an immense one hove in sight, much nearer, and passed the ship at right angles. It seemed like a gigantic hose let down from the clouds (which had accumulated in great masses,) and communicating with a cauldron in the sea. Hardly had we cleared this when I perceived through the tempestuous waves (a gale was now blowing) a wide whirling eddy of smoke. I called out to the captain that a steamer was coming fast down on our beams, but at the very instant of speaking I saw that it was a whirlwind, flying at the rate of at least sixty miles an hour. It was a wonderful sight. Fancy a cauldron eighty yards wide, boiling madly, and hurling its steam up to the clouds—not steam only, for such was the force that small bodies of water were carried aloft and about with incredible velocity. And fancy this cauldron rushing at you as straight as an arrow, while the winds were howling in a frantic gale, and the sky was covered with blackest clouds in every quarter. At once the vessel's head was turned north and by east. The cauldron instantly changed its direction; and what will your readers say when I inform them that we tacked round to almost every point of the compass, and that the fearful thing followed us at every turn, until we succeeded in clearing it by tacking to the S. S. W.? On the very instant of our success, the man at the wheel sang out, 'Another on the weather quarter, sir!' and there was another, equally large, fierce and speedy, which passed near our stern. Immediately after was heard, 'Another on the weather beam, sir!' We cleared that, and then 'Another on the weather bow, sir!' was shouted by the steersman. In brief, nine waterspouts passed close to us in twenty minutes, any of which would, in a moment, have sent us to the bottom. Perhaps the most extraordinary thing yet remains to be told. Each cauldron, after passing us, halted about half a mile off, and when the whirl grew more dense the 'steam' was lifted higher, and a tongue was let down from the clouds immediately above, forming a regular 'hose,' so to speak, up which the water went in immense quantities. The whole nine then ranged themselves close together on our lee, each being perfectly defined, and in shape exactly like a boy's peg-top, the spike being in the water, and the top spreading through the clouds."—[Sydney Morning Herald.]

A Miser's Dislike for Long Days.—A man made a fortune by industry and close economy, and used to loan his money on interest. One day, in midsummer, a friend happening to say to him, 'How pleasant it is to have such long, bright days.' 'Why, y-e-s,' replied he, 'but these long days the interest comes in slow.'