(E. O. 718 omitted)
See Spanish text.

MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 719.

INTERNAL REVENUE SALES TAX LAW.

By virtue of the powers vested in the Military Government of Santo Domingo, the following Executive Order is hereby promulgated:

ARTICLE 1. On and after March 1st, 1922, there shall be levied, collected and paid, through the medium of internal revenue stamps, on all proprietary and patent medicines, toilet soaps, perfumery and alcoholic beverages exchanged, disposed of, bartered or sold at retail in the Dominican Republic, the following sales tax:

(a) **PROPRIETARY AND PATENT MEDICINES:**
$0.01 on each $0.10 or fraction thereof paid for any bottle, box, package or other unit of quantity.

(b) **TOILET SOAPS:**
(Including all shaving, medicated or scented soaps).
$0.01 on each $0.20 or fraction thereof paid for any piece, package, cake or other unit of quantity.

(c) **PERFUMERY:**
(Including all extracts, essences or perfumes, such as are commonly used for scenting handkerchiefs and wearing apparel).
$0.01 on each $0.10 or fraction thereof paid for any bottle, box, package or other unit of quantity.

(d) **ALCOHOLIC BEVERAGES—**
CHAMPAGNE:

(1) $0.15 on each $1.00 or fraction thereof paid for any bottle, flask of other unit of quantity.

(2) **WHISKY, COGNAC, COCKTAILS, AGUARDIENTE OR GINGER:**

$0.02 on each $0.20 or fraction thereof paid for any bottle, flask of other unit of quantity.

(3) **RUM AND GIN:**
$0.02 on each $0.20 or fraction thereof paid for any bottle, flask of other unit of quantity.

(4) **LIQUORS, CORDIALS, AND OTHER SPIRITUOUS COMPOUNDS NOT OTHERWISE PROVIDED FOR:**
$0.02 on each $0.20 or fraction thereof paid for any bottle, flask of other unit of quantity.

(5) **ALL WINES, SWEET OR SOUR, EXCEPTING CHAMPAGNE:**
$0.1 on each $0.10 or fraction thereof paid for any bottle, flask of other unit of quantity.

(6) **BEERS, ALES, AND MALT EXTRACTS:**
$0.1 on each $0.10 or fraction thereof paid for any bottle, cask or other unit of quantity.

ARTICLE 2. The Treasurer of the Dominican Republic shall, in accordance with the Law of Finance, prescribe such regulations, subect to the approval of the Secretary of State of Finance and Commerce, as may be necessary to enforce the provisions of this law.

ARTICLE 3. Every person who violates this law, whether by failure to affix to articles sold the stamps by it required, or by affixing of stamps of lower value than those specified in this law, shall, for the first offense, be fined not less than $50.00 nor more than $100.00, and for each succeeding offense, not less than $100.00 nor more than $200.00; and every person sentenced in accordance with the provisions of this article who fails to pay his fine at the time of its imposition shall serve one day in jail for each unpaid dollar thereof.

ARTICLE 4. The Secretary of Finance may fine administratively, himself, or through the Director General of Internal Revenue, and collect from every person failing to observe any of the provisions of this law, a sum not less than $50.00 nor more than $100.00 for each such offense, or, in his discretion, may charge such person before the proper court with committing a breach of this law. Every person so charged before a court with committing a violation of this law, shall, upon conviction thereof, be fined or imprisoned or both as specifically provided for in this law. When a fine, as above provided has been imposed by the Secretary of Finance, or, in his representation, by the Director General of Internal Revenue, and payment has not been made, or

has been refused, the Secretary of Finance, or the Director General of Internal Revenue shall institute proceedings in the proper court for the violation of this law for which the fine was imposed, and upon conviction, such person shall be fined or imprisoned or both, as in this law specifically provided, the same as if no fine had at the outset been imposed and the proceedings had been instituted before the proper court.

ARTICLE 5 To cover the cost of printing of the necessary internal revenue stamps, and for the payment of salaries and traveling expenses of a requisite number of additional Internal Revenue Inspectors, and for contingent expenses incident to the application of this law there is hereby appropriated from Dominican public funds not otherwise appropriated, the sum of $10.000.00.

ARTICLE 6. Nothing in this law shall be construed as affecting in any manner the provisions of the Internal Revenue Law of 1918, published in Official Gazette No. 2939-B, September 4, 1918.

ARTICLE 7. This Law shall become affective from and after March 1, 1922.

ARTICLE 8. All laws or parts of laws in conflict herewith are hereby repealed.

HARRY LEE,

Brigadier General, U. S. Marine Corps,
Acting Military Governor of Santo Domingo.

Santo Domingo, R. D.,
February 16, 1922.

MILITARY GOVERNMENT OF SANTO DOMINGO.

Executive Order No. 720.

The Military Governor of Santo Domingo having returned,