

The invoices shall be drawn up according to the form attached to the tariff.

It shall indicate :

1st. The name of the vessel, her captain, port of destination, consignee of articles contained in the invoice, and the nation from which the merchandise originally proceeds, the date of invoice and the signature of shipper; same *in total*.

2d. An account, both in writing and figures, of the number of packages, boxes, barrels, bales, or any other kind of packing; the same *in total*.

3d. The mark and corresponding number of each package as well as its gross weight, excepting that of iron, machinery and railroad material, which may be given with total weight of each lot; same *in total*.

4th. The name, material, and class of merchandise specified in accordance with tariff; same *in total*.

B. The quantity in writing and figures of articles that are to pay duty by piece, pair, dozen or thousand; same *in total*.

C. The new weight of merchandise that are to pay by net weight, giving the unit taken as a basis.

The names of the goods contained in one and the same package, and paying different duties, should be given whether there is any duty on net weights on them, or whether they are free.

D. The length, width and number of pieces of merchandise that ought to pay by measurement, giving unit of measurement that has been used as a basis; same *in total*.

Invoices should state the value of free goods.

Invoices must be presented with consular certificates.

As importers will always have to employ a custom-house broker, we do not deem it necessary to publish here the tariff—the law of December 14th, 1881—which is too lengthy. It is only necessary to say that the penalties imposed by the Mexican laws for non-compliance, bad faith and fraud are very severe, and importers should be careful in having their documents properly drawn up.

ABRIDGED

Mexican Tariff on Imports.

Cotton Goods.		
Domestic (unbleached),	per square metre,	\$0 09
“ (bleached),	“ “ “	16
Calico,	“ “ “	14
Thread (white),	“ kilogram,	60
Thread (colored),	“ “	96
Thread (spool),	“ dozen,	14
Cassimeres and similar woolen goods,	“ square metre,	1 40
Carriages (open), and coupés,	each,	176 00
Coaches, phaetons, lan- daus, etc.,	“	396 00
Buggies,	“	132 00
Sulkies,	“	66 00
Wagons,	“	80 00
Harness for carriages,	per kilogram (gross weight),	2 00
Harness for wagons,	“ “ “	86
Furniture, 55 per cent. on invoice and 25 per cent. additional.		
Pianos,	per kilogram (gross weight),	43
Flour,	“ “ net “	10
Wheat,	“ “ “ “	04
Barley,	“ “ “ “	03
Rice,	“ “ “ “	07
Hops,	“ “ “ “	18
Hams (smoked),	“ “ “ “	24
Meats (salt and smoked),	“ “ “ “	24
Lard,	“ “ “ “	24
Butter,	“ “ “ “	24

Cheese,	per kilogram (net weight), .	14
Candles (tallow),	" " gross " .	08
Candles (stearine),	" " " " .	19
Candles (parafine),	" " " " .	38
Crackers,	" " " " .	12
Canned fruit (cans included),	" " net " .	50
Canned meats and fish (cans included),	" " " " .	72
Pickles (jars included),	" " " " .	48
Soap (toilet),	" " gross " .	1 15
Soap (common),	" " " " .	30 to 80
Glass (common),	" " " " .	17
Gunpowder,	" " " " .	2 00
Nails of all kinds (iron),	" " " " .	12
Tools (iron, steel or wood),	" " " " .	19
Clothing (ready-made),	all kinds,	1.32 p. cent.
India-rubber clothing,	per kilogram, (gross weight),	1 43
" shoes, etc.,	" " " " .	43
" cloth for table,	" " " " .	29
Oil-cloth for floors,	" " " " .	29
Leather boots (yellow),	" dozen,	16 50
" " (calf or morrocco),	" "	27 00
" shoes (men's common),	" "	7 00
" shoes (men's fine),	" "	16 50
" " (women's fine),	" "	17 00
" shoes (women's common),	" "	5 50
Carpets (2 and 3-ply),	" square metre,	80
" (Brussels),	" " "	95
" (velvet),	" " "	1 40
Cocoa matting,	" kilogram (gross weight),	16
Vinegar (barrels),	" " net "	5
Vinegar (bottles),	" " " "	10
Whisky (barrels),	" " " "	33

Whisky (bottles),	per kilogram (gross weight),	38
Beer (barrels),	" " " "	10
Beer (bottles),	" " " "	20
Petroleum (cans included),	" " " "	09
Rosin,	" " gross "	25
Tar,	" " " "	3
Salt,	" " " "	5
Potatoes,	" " " "	2
Onions,	" " " "	2

From the 1st of November machinery is taxed with a duty of 50 cents per hundred kilogram weight imported into the Republic.

NEW TARIFF LAW OF JUNE 25th, 1881, THAT WENT INTO FORCE NOVEMBER 1st, 1881, IMPOSING AN ADDITIONAL PACKAGE DUTY UPON MERCHANDISE IMPORTED INTO THE REPUBLIC OF MEXICO.

SECTION I.

The President of the Republic has thought proper to address to me the following decree:

Manuel Gonzales, Constitutional President of the United States of Mexico, to its inhabitants make known: That in accordance with the power granted to the Executive by the common law of the 31st of May last, to form tariffs corresponding to the new duties which said law establishes, have decreed the following:

ARTICLE I.

From the 1st of November next the foreign merchandise comprised in the schedule below, when imported through the mari-

time and frontier custom-houses, shall pay the following duty upon each and every one hundred kilograms (gross weight), viz. :

Iron or steel wires for carding from No. 26 and above,	\$0 50
Rough alabaster,	50
Live stock (except castrated horses),	50
Ploughs with plough-shares,	50
Masts, spars and anchors for ships,	50
Oats in grain and straw,	50
Quicksilver,	50
Sulphur,	50
Cylindrical or angular steel bars for mining,	50
Fire engines and all kinds of pumps,	50
Crow-bars, common cutlasses without scabbards, scythes, sickles, harrows, rakes, shovels, hoes and spades for agricultural purposes,	75
Hydraulic lime,	50
Water-pipes,	50
Iron and vegetal cards,	50
Wheelbarrows,	50
All collections of minerals, geology, and all branches pertaining to natural history,	75
Crucibles,	50
Whalebone and parts of the whale,	50
Designs and models of machines, edifices, monuments and ships,	50
Staves and heads for barrels,	50
Fresh fruit and vegetables,	50
Guano,	50
Ice,	50
Hyposulphate of soda,	50
Corn-meal, and hand corn-meal grinders,	50
Scientific instruments,	1 00
Books, pamphlets (bound or without binding),	1 00
Fire-wood,	50
Bricks and refractory earth,	50
Types, shields, chases, leads, rules, vignettes and printing material,	50
Box-wood,	50

Building timber,	50
Corn,	50
Maps and spheres,	1 00
Machines and apparatus for industry, agriculture, mining, science and arts, whole, or separate, or in extra pieces,	50
Sewing machines, whole or in parts,	1 00
Undressed blocks or marble slabs for paving,	50
Wicks and fercue-grass for mining,	50
Moulds and models for arts,	50
Cabinets of coins of all sorts,	1 00
Objects of natural history for museums and cabinets,	50
Hay and straw,	50
Plants and seeds for improving agriculture,	50
Lithographic stones,	50
Slates for roofs and pavements,	50
Common powder for mining and dynamite,	50
Vaccine virus,	50
Oars for boats,	50
Common salt introduced through Paso del Norte,	50
Saltpetre,	50
Sulphate of copper,	50
Anvils for silversmiths,	50
Printing ink,	50
Wooden type and other articles used in lithography,	50
Rags used to manufacture paper,	50
Iron rafters for roofs,	50
Anvils,	50

ART. II.

The merchandise specified in the Custom-House tariff, now in force from and after the 1st of November next, shall pay, besides the duties imposed by said tariff, an additional or package duty as follows :

SCHEDULE A.

Those comprised in the following fractions shall pay fifty cents for each one hundred kilograms gross weight.

1 to 3, 6 to 9, 13 to 16, 18, 21, 22, 26 to 36, 38 to 40, 42 to 46,

51, 52, 54, 58 to 65, 71 to 74, 76, 77, 79 to 84, 86 to 88, 90, 96, 97, 101, 103 to 107, 112 to 114, 117, 118, 120, 127, 129 to 131, 136 to 138, 149 to 151, 162 to 167, 170, 171, 183 to 185, 188 to 191, 198, 200, 202, 207, 208, 210, 212, 215, 233, 234, 252, 255, 256, 260 to 262, 265, 267, 268, 272 to 288, 290 to 299, 302 to 305, 314, 316, 317, 322, 324 to 330, 336, 343, 347 to 359, 364, 369, 371 to 373, 377 to 387, 391, 393 to 395, 397, 404 to 407, 409 to 412, 414, 416, 419 to 430, 434 to 437, 440 to 442, 444, 445, 447 to 453, 458, 460, 461, 465, 470 to 476, 481 to 489, 493, 495, 499, 502 to 504, 506, 507, 511, 515, 517, 522 to 527, 529, 530, 532 to 538, 540, 542 to 555, 559, 598, 599, 601 to 610, 612 to 614, 618 to 626, 631 to 634, 637 to 648, 651, 653 to 655, 657, 658, 660, 661, 663, 668, 686 to 705, 710 to 713, 717, 719, 725, 726, 728 to 731, 733, 735, 736, 738 to 740, 743 to 746, 749, 750, 752, 753, 756, 757, 759 to 762, 769 to 774, 793, 795, 797 to 799, 801 to 807, 816, 820 to 825, 827 to 838, 840, 841, 844 to 853, 855 to 864, 866 to 872, 874 to 882, 884 to 887, and 894.

SCHEDULE B.

All articles mentioned in the following fractions shall pay 75 cents for each one hundred kilograms (gross weight) :

4, 11, 19, 20, 23, 37, 41, 47, 56, 57, 78, 91, 92, 108, 111, 116, 119, 122 to 125, 132, 135, 141, 142, 153, 154, 155, 173, 186, 187, 192, 193, 203, 204, 209, 211, 213, 218, 253, 257, 264, 266, 300, 301, 312, 315, 360 to 363, 366 to 368, 389, 392, 408, 413, 415, 418, 433, 443, 446, 497, 498, 505, 528, 531, 539, 541, 557, 558, 617, 649, 650, 656, 664, 667, 669, 718, 724, 727, 734, 737, 751, 754, 755, 763, 767, 768, 792, 796, 839, 854, 883, 888, 889, and 891.

SCHEDULE C.

All articles mentioned in the following fractions shall pay \$1.00 for each one hundred kilograms (gross weight) :

5, 10, 12, 24, 25, 48 to 50, 53, 66 to 70, 75, 85, 89, 93 to 95, 98 to 100, 102, 109, 110, 115, 121, 126, 128, 133, 134, 139, 140, 143 to 148, 153, 156 to 161, 168, 169, 172, 174 to 182, 194 to 197, 199, 201, 205, 206, 214, 216, 217, 219 to 232, 235 to 251, 254, 258, 259, 263, 269, 270, 271, 289, 306 to 311, 313, 318 to 321, 323, 331 to 335, 337 to 342, 344 to 346, 365, 370, 374 to 376, 390, 396, 398 to 403, 417,

431, 432, 438, 454 to 457, 459, 462 to 464, 466 to 469, 477 to 480, 490 to 492, 494, 496, 500, 501, 508 to 510, 512 to 514, 516, 518 to 521, 556, 560 to 597, 600, 611, 615, 616, 627 to 630, 635, 636, 652, 659, 662, 666, 670 to 685, 706 to 709, 714 to 716, 720 to 723, 732, 741, 742, 747, 748, 758, 764 to 766, 775 to 791, 794, 800, 808 to 815, 817 to 819, 826, 843, 865, 873, 890, 892 and 893.

ART. III.

Raw petroleum and naphtha, when imported after the 1st of November next, instead of 88 per cent., which they pay at present on invoice value, according to section 393 of the tariff now in force, will pay 80 cents for each one hundred kilograms (gross weight) as additional or package duty.

ART. IV.

Foreign goods, not specified in the tariff now in force, after the 1st of November next, besides the duties now assessed on the importation, according to Article XXI of said tariff, shall pay an additional or package duty of 75 cents for each one hundred kilograms (gross weight).

ART. V.

Packages comprised in the same entry which, together, weigh less than one hundred kilograms, shall pay the same duty from 50 cents to \$1.00, according to their respective classification in the tariff.

ART. VI.

When a package contains goods of different value the duties shall be assessed upon the goods contained in said package having the greatest weight.

ART. VII.

The duty on packages shall not be collected on goods which are exempt from duties by virtue of the privileges granted to railroad companies, and upon those that in each importation the Secretary of the Treasury may think proper to exempt.

ART. VIII.

From and after the 1st of November, 1881, the liquids mentioned in the schedule below shall pay, besides the present duties imposed by the tariff now in force and the package duty imposed by Article II of this decree, an additional duty per net kilogram as follows :

Gin in jars, bottles, jugs and demijohns,	\$0 10
Gin in barrels,	08
Rum, arack and kirch-water in jars, bottles, jugs and demijohns,	12
Rum, arack and kirch-water in barrels,	10
Whisky in jars, bottles, jugs and demijohns,	8
Whisky in barrels,	5¾
Brandy, cognac and aniseed in bottles, jars, jugs and demijohns,	8
Brandy, cognac and aniseed brandy in casks,	5¾
Rum, absynthe, or other liquors not specified, in bottles, jugs and demijohns,	8
Rum, or other liquors not specified, when in casks,	4½
Beer and cider in bottles,	1
Beer and cider in barrels,	0½
Liquors in bottles or jars,	8
Liquors in barrels,	3¾
White wines, except those that are medicinal, when in bottles, jugs and demijohns,	6
White wine in casks,	2¾
Clarets (all sorts), except those which are medicinal, when in bottles, jugs and demijohns,	4½
Claret in casks,	1¾

ART. IX.

From and after the 1st of October, 1881, lumber for construction and cabinet work of all kinds, which are exported through the coast and frontier ports of the Republic, besides the duties collected, according to Section 19 of Article LXXVIII of the tariff now in force, shall pay an additional duty of \$1.00 per each ton of one cubical metre.

ART. X.

From and after the 1st of October, 1881, lumber for construction and cabinet work of foreign production, which passes in transit by rivers and through part of the Republic, on their exportation shall pay a single duty of \$4.50 per ton of one cubic metre.

The above provision of this decree shall not be applied to foreign lumber in transit carried by railroads, when contractors have special contracts with the Mexican Government, containing clauses in regard to transits.

ART. XI.

In liquidating the duties imposed on foreign goods, imported through the maritime and frontier Custom-House, they shall place in separate columns the amount of package duty and that of additional duty upon liquids established by this decree.

Ordered to be printed, circulated and enforced.

(Signed) LANDERO,
Secretary of the Treasury
and Public Credit

MEXICO, June 25th, 1881.

LATE DECREE OF THE MEXICAN CONGRESS CONCERNING THE
REVENUES OF THE MEXICAN REPUBLIC FOR THE
FISCAL YEAR 1882 TO 1883.

(Rendered May 26th, 1882.)

Tax upon Imports and Exports.

Goods imported through the maritime and frontier custom-houses, which are subject to the duties fixed in the tariff of 1880 and to the laws of the 28th and 31st of May, 25th of June and 14th of December, 1881, will be subject to the following modifications.

A.—Shall be excepted from paying the package duties imposed

by the laws of 31st of May and 25th of June, 1881, the following articles:

Ploughs and plough-shares, masts and anchors for ships, quick-silver, live animals, bricks and tiles of all kinds, refractory earth, ordinary building timber, cotton, tobacco, coffee, sugar-cane seeds, slates for roofing, vaccine matter.

B.—All goods, arms, materials of war, etc., that the executive will purchase for the use of the public service, shall be imported free of duties.

II.—Duties on the consumption of foreign goods that are collected according to the law of the 11th of August, 1875, by the collectors of the Federal District and of the territory of lower California.

III.—Tonnage duties, pilot duties, storage and light-house duties shall be collected according to the tariff of November 8th, 1880, and the law of 28th of May, 1881.

IV.—Transit duties shall also be collected according to said tariff respecting the special concessions granted to railroad construction companies in the country.

V.—From and after the 1st of November next, silver and gold coin, or bullion, mineral ores in powder, mineral rock or mineral in any other form, shall be free from circulation duties while passing from one State into another, in the interior of the Republic, and shall be free from export duties. In order to provide for the deficit caused by the above fraction of incomes to the Treasury, on the same day the different quota fixed by the tariff on importation of foreign merchandise shall be raised two per cent.; in the meantime the export duties upon gold and silver shall be collected according to the existing laws for the fiscal year.

VI.—From the 1st of November next, precious metals shall pay a tax of one-half of one per cent. upon the value of silver, and one-quarter of one per cent. upon the value of gold, the value of the same to be determined by a test of the metals. The executive shall determine the time and manner in which the same shall be collected.

VII.—Archil shall pay an export duty of \$10.00 per ton of 1,000 kilograms.

VII.—Building and cabinet timber shall pay an export duty of \$2.50 per *stère*, besides the duties imposed by the tariff of November 8th, 1880.

IX.—Tax on patents of navigation shall be collected according to laws in force, in the same manner as for this fiscal year.

X.—Fees may be collected by consuls, vice-consuls or commercial agents of the Republic, according to the tariff of November 8th 1880, and other laws in force. The executive is fully authorized to modify during the coming year all the regulations in regard to consular documents used for the importation of foreign goods.

NATURALIZATION LAWS.

(LAWS IN FORCE.)

Minister of Foreign and Interior Relations.

His Excellency the General-in-chief of the supreme executive power has thought proper to address me the following decree:

José Maria de Salas, General of Brigade and Chief of the liberating army of the supreme executive power, to the inhabitants of the Republic of Mexico be it known:

Having under my consideration the fact that one of the most efficacious means of procuring the felicity of the Republic, is to promote the augmentation of its population and facilitate the naturalization of industrious men, by removing the impediments that have opposed laws dictated by a principle less frank and liberal than those now professed by the administration, I have thought proper to decree, that before the national Congress will make the necessary reforms the following articles shall be observed:

1st.—Any foreigner who shall manifest the desire of becoming

a citizen of the Republic, and who will produce proof that he has a profession or carries on an industry that permits him to make an honest living, can obtain his letter of citizenship.

2d.—In the same manner any foreigner may obtain his naturalization letter by serving the nation either in the army or navy.

3d.—Letters of citizenship shall be issued by the President of the Republic, without any charge except those following for those named in Article I, stamp paper of the first-class, and for those under paragraph 1 upon common paper.

4th.—There shall be kept in the Ministry of the Interior and Foreign Relations a register where the names, country and profession of all foreigners that have become naturalized shall be entered.

5th.—The foreigners who will have become naturalized by virtue of the conditions of this decree, shall be considered as Mexicans, and in consequence shall be entitled to all rights and obligations imposed upon them.

6th.—No letter of citizenship shall be granted to any citizen of any nation at war with the Republic.

This is accordingly ordered to be published and circulated, and enforced. Done in the National Palace of Mexico, September 10th, A. D. 1846.

JOSE MARIA SALAS,
MANUEL REJON.

I communicate the same for your information, and its enforcement.

GOD AND LIBERTY!

REJON,
Secretary of State and of Foreign Relations.
September 10th, 1846.

The President of the Republic has thought proper to direct to me the following decree:

Benito Juarez, Constitutional President of the United States of Mexico, make known to its inhabitants:

That the Congress of the Union has decreed the following:

Sole and only article.—All letters of citizenship shall be issued by the President of the Republic on common paper, stamped with

the seal of the Ministry of State. Accordingly Article III of the law of the 10th of September, 1846, is hereby repealed.

M. ROMERO RUBIO,
Deputy President.

JUAN SANCHEZ AZCONA,
Deputy Secretary.

JULIO ZARATE,
Deputy Secretary.

HALL OF CONGRESS, Mexico, April 9th, 1870.

Accordingly, this decree is ordered to be printed, published and circulated, and enforced.

National Government Palace in Mexico, 11th of April A. D. 1870.

BENITO JUARES.

To the citizen, SEBASTIAN LERDO DE TEJADA,
Minister of Foreign Relations.

The same is communicated to you for your information and desired end.

INDEPENDENCE AND LIBERTY!

LERDO DE TEJADA

To the citizen Governor of the State of _____
April 10th.

ABSTRACT OF THE LAWS OF MEXICO FOR THE
ACQUISITION AND OWNERSHIP OF REAL
ESTATE AND MINES IN THE RE-
PUBLIC OF MEXICO.

Foreigners established or residing in Mexico are authorized to acquire and possess real estate from private owners, and also mines of all kinds.

The legitimate means of acquiring real estate and mines or mining interests are by purchase, adjudication, denouncement, and by any other means established by the Mexican common law, and mining ordinances.

No foreigner can own any real estate in a frontier State or Territory of the Republic except by previously obtaining permission of the President of the Republic; or, without this permission, provided it is situated beyond sixty miles from the frontier line, or beyond fifteen miles from the coast.

Any foreigner who, desiring permission to own real estate within the above mentioned limits, must address his petition to the Secretary of Public Works at the City of Mexico, accompanied by a report from the Government of the State or Territory where the property is situated.

The foreigner proprietor of real estate forfeits his rights of possession under any of the following circumstances:

1st.—By being away from the Republic with his family for more than two years without permission from the general Government.

2d.—By residing outside of the Republic, even though he has a representative residing upon his property or in the Republic.

3d.—By the transferring or conveying said property by inheritance or any other means to any person non-resident in the Republic.

Any foreign property-owner who may fall into any of the three conditions above stipulated, is compelled to sell his real estate to a Mexican citizen within two years from the date of his absence from the Republic; or, in case he fails to comply with this prescription, the public authority will effect the sale of the property, depositing the proceeds of it to the order of the owner of the property. If said sale has been made by *denouncement* of the property, one-tenth of the proceeds shall go to the person who made the denouncement and the balance to the absent foreigner.

Are exempt from these rules, any foreigners who are members of any mining company that has either discovered or restored any abandoned mine. In this case he will keep his right to his property through his co-associates in it, no matter what may be the time and circumstance of his absence, as long as the labors of the association are kept up.

It is entirely forbidden to natives of neighboring nations and to those naturalized in them to obtain Government lands situated in a neighboring State or Territory.

In order that foreigners, who have acquired real estate, may become naturalized, it is sufficient that after reporting their acquisition to the proper local authority, they apply for their naturalization papers.

The foreigner residing in the Republic and able to acquire public lands, can denounce 2,500 hectares, and no more, as the same privilege is granted to native citizens.

In order to obtain public lands in Mexico, a denouncement must be made before the judge who may have charge of Federal matters in the judicial district where the land is situated. After the denouncement has been presented by petition in writing, the survey and measurement of the land has to be made by the engineer appointed by the judge. When the survey and measurement has been made and plated, the judge will ascertain if the land really belongs to the public domain. If such is the case, and there is no opponent, the judge will decree the adjudication and ownership of the person who has denounced it.

If there is an opponent to the denouncement, a judgment has to be passed after a legal trial.

If the land is not represented in the Federal Treasury to have been granted, the denouncement will be published three times within thirty days, in which time if an opponent to the denouncement appear, the same proceedings will take place as stated in the clause above. If no opponent appear, the judge will then decree the possession only, and not the title of the denounced lands.

The judicial decree of adjudication of public lands, either in possession or property, cannot take its whole effect, until it has been approved by the President of the Republic; for which purpose the papers in the case will be sent to that supreme authority through the Department of Public Works, accompanied by a report from the Government of the State, or the highest political authority of the Territory where the denouncement has been made. The approval of the President once obtained, and the value of the land having been paid by the denouncing party, according to existing tariff, the judge will then grant title of property or of possession as the case may be.

The adjudication in possession differs from that in property in that the former gives property as far as the Government and the opponent defeated in the trial are concerned, but not in regard to a third party, in which case the property may be obtained by limitation or any other legal title.

All expenses of surveying, measurement, and otherwise connected with the denouncement, must be paid by the denouncing party, but they may be charged to the opponent in case that judgment shall be passed to that effect.

Grantees of public lands are compelled to locate on their grant at least one inhabitant for every two hundred hectares, who shall reside thereon without interruption during ten years, not being absent more than four months during each year. In failing to comply with this clause of the law he will forfeit his right to the land as well as the price paid for it.

Any person enabled to own property by denouncement of public lands cannot obtain more than 2,500 hectares, by virtue of the law of limitation, until he has had possession of the land for ten years and has complied with the other requisites of law and those prescribed in the above clause.

Foreigners who have acquired real estate from private owners or the Government of Mexico, are subject to all kinds of taxation, and are bound to do military duty whenever called upon to protect the property they have acquired, preserve public order and tranquility in the place where they reside, and are bound to take part in the elucidation of all questions that may arise in regard to said property, according to the existing laws and before the tribunals of Mexico, without ever appealing to their rights of foreign citizenship, to any intervention from any foreign power.

The rules to be observed in the transfer of any property obtained from private owners are very simple, but it is always better for foreigners to observe the practice of the native citizen, which consists in engaging a notary public or a lawyer to examine the title and have it registered in the archives at the office of the notary public and in the register of the office where taxes are paid for the local (municipal) and Federal Government

SYNOPSIS OF MEXICAN LAWS ON INHERITANCE.

Foreigners making their last will and testament within Mexican territory can select the law of their country in regard to the minor solemnity of the act; but, regarding the external legal formalities, will subject themselves to the Mexican laws upon the matter.

When the testator is not conversant with the language of the country, there must be present in the act, besides the witnesses, two interpreters appointed by the testator himself.

Testaments made in foreign countries will have their value in Mexico whenever they have been made authentically and in compliance with the laws of the country in which they are executed.

Only foreigners who, according to the laws of their country, can will or leave *ab intestado* their estate to Mexican citizens, are authorized to inherit or to obtain *ab intestado* the estate of any citizen of Mexico.

INFORMATION FOR PERSONS DESIRING TO PURCHASE REAL ESTATE OR MAKE CONTRACTS OF ANY KIND IN MEXICO.

All transfers of property, arguments, contracts and all other documents in order to become valid in Mexico must be drawn up and executed before a notary public (*escribano público*).

The required stamps must be placed on the document, or it will be null and void (see stamp law), and parties using the same without stamps are subject to heavy penalties.

The original document remains in the archives, and only certified copies are delivered to parties interested.

The *Alcabala* is a tax that has to be paid into the Government Treasury upon the amount mentioned in every transfer of real estate. It is uniform all over the Republic—being one and a-half per cent. upon the amount mentioned in the deed or transfer, and twenty-five per cent. additional tax upon the one and a-half per cent.

Some States have imposed a railroad tax on real estate transfers. In the State of San Luis Potosi it is ten per cent. on amount paid as *alcabala* for transfer of dominion.