

Villa on ore tax, Monterrey, 19 March 1915 (English translation)

Francisco Villa, General in Chief of the Operations of the Conventionalist Army to the inhabitants of the Republic makes known;

That by virtue of the extraordinary powers conferred upon me by the Decree of 2nd of February of the present year, issued in the City of Aguascalientes, and

Considering that the army under my command has imposed upon itself the obligation of giving guarantees to Mexicans and foreigners, in order that they may dedicate themselves tranquilly to the peaceable exercise of their activities;

and

Considering, that the same Army needs abundant pecuniary elements as well in order to carry to a satisfactory termination its patriotic duties as in order to insure the tranquility of the preceding consideration, I have seen fit to decree·

Article 1. The tax on the gold and silver that may be produced in the Republic, or which proceed from foreign countries, and which was collected by medium of the adhesion and cancellation of revenue stamps, will be taxed in future in the following form:

A. – Pure silver in bars, rich ore, cones, cakes and sulphides; ore in natural state or concentrates; mattes, smelter residues and any other substances which may contain it, destined for exportation, will pay seven and one-half per cent of the value of that metal, in Mexican gold or its equivalent in American gold, at the rate of two for one; with the understanding that, for the effects of this article, the office of the Secretary of Finance will make known, monthly, to the National Assay Offices, to the Departments of the Treasury and to the Collectors of Customs, the rate that will serve as a basis for the collection of the tax during the month succeeding the one in which the advice given.

B. – Pure gold, in bars, cones, or in the form of raw ore, fines, smelter residues, or in any other form in which it may be found to be combined or mixed, will also pay seven and one-half per cent of the value of that metal, in Mexican gold or its equivalent in American gold, at the rate of two for one.

Article 2. The tax on zinc ores that are produced in the Republic, or which proceed from foreign countries and which are destined for exportation will be collected in the following terms;

When its content is 30 per cent, it will pay one peso Mexican gold per ton or its equivalent in American gold at the rate of two for one, this rate per ton increasing ten centavos Mexican gold or its equivalent in American gold for each one per cent of zinc contained in excess of that heretofore specified.

The expenses of assay and others which are provided for by the relative law are for account of the exporters, without prejudice to the tax on silver and gold which said ores might contain, to which will be applied the taxes marked in the preceding article.

Article 3. The payment of the tax should be made to the principal office of the Treasury Department of the State where said metals are produced, or at the Custom House or Customs Division of importation or exportation of same.

Article 4. The liquidation of the tax and its payment will be shown by a certificate that will be made in duplicate, which should contain in addition, in the case of exportation, all of the data necessary for the identification of the pieces or substances, the name of the Custom House through which the exportation should be made and the term within which it should be done. One copy of the certificate will be delivered to the principal and the other two will remain as vouchers covering the payment, one of them containing the liquidation and the conformity of the principal.

Article 5. Only upon the expressed approval of the office of the Secretary of the Treasury and in each case, under bond, will the payment of the tax be admitted by the medium of drafts, letters of exchange or checks on foreign countries, it being understood that, unless the interested persons obtain said approval, said tax should be collected in cash.

Article 6. With the modification expressed, the Law of the 25th of March 1905 covering taxes and franchises to the mining industry remains in effect.

Transitory Article: This decree becomes effective from this date and will remain in effect during six months; repealing the one of the 24th of December of 1914, issued in the city of Mexico by the Citizen Eulalio Gutierrez.

Given in Monterrey, March 19, 1915.

FRANCISCO VILLA