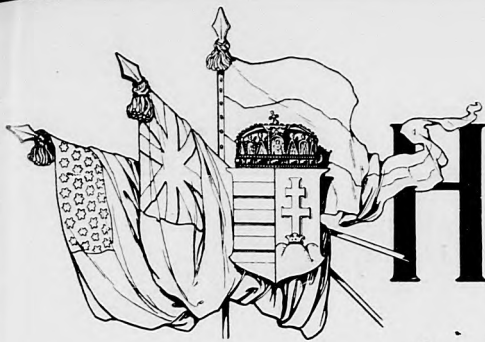


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HUNGARY

21-24A.

Budapest Sunday October 1, 1905.

An Illustrated fortnightly Society Newspaper.

VOL. III. No 21.

The Army question in Austria and Hungary.

By Count A. APPONYI
P. C. M. P. Ex-President of the
Hungarian Lower-House.

Motto: Every man must
do his duty to his
country . . .

XIV.

THE PRETERNATURAL quiet which reigns in Parliament, the apparent satisfaction of public opinion, is but that sort of reaction which generally sets in after an overstraining of the nervous system.

It is a mere question of public pathology how long it will last. The crisis is not ended, it is only suspended.

No solution is deserving of the name which does not embrace all essential elements of a problem. Now the Austro-Hungarian army problem contains two such elements: the independence of Hungary and the unfailing efficiency of mutual defence. Present organisation takes into account the latter alone, to the almost fatal neglect of the former. The solution should mean a fair compromise between the two, and from this we are still very far, though some advance towards it has undeniably been made. No unprejudiced mind will consider an armed force commanded in a foreign language, under foreign emblems, as answering to the idea of an independent State, as not being rather in flagrant contradiction to that idea; and the first of these anomalies has been expressly maintained in the latest arrangements, while the way in which a remedy will be applied to the second one is still extremely doubtful, Government declara-



Photo by Erdélyi.

JOSEPH SZTERÉNYI
STATE SECRETARY.

Photo by Strelisky.

FRANCIS HALÁSZ.
MINISTERIAL COUNCILLOR.

tions on that point being rather productive of uneasiness than otherwise. Hungary, looking into the state of her armed force as into a mirror, is still met by the apparition of strange, even unsympathetic, features.

So much must in fairness be considered as placed beyond controversy. But it may be asked why Hungary, having obtained satisfaction as to her political independence on all other points, should not make some concession on this one; why she should not accept a military settlement, somewhat unpalatable to her national pride, as an anomaly indeed, but a practical necessity?

Why not indeed?

Simply because military life is an essential part of national life; because a nation with no military institu-

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tion of her own feels crippled, and a nation with military institutions of a foreign character feels subjugated; because no healthy nation can be persuaded into remaining crippled, and no proud nation into putting up with even a semblance of subjugation. Even it should be practical wisdom to do so, wisdom so high cannot enter the heads of the many without spoiling their hearts.



Joseph Szerényi.

BORN at Lengyeltótfalu in the county of Somogy on Nov. 25, 1861. He completed his education at Budapest and thence went abroad where he spent two years furthering his knowledge of public administration. While yet young he became a journalist and as such he was correspondent of several newspapers in the capital.

In 1883 he was called to Brassó where he published a political daily paper of which he was Editor for six years. In 1889 with the aid of the Ministers of Agriculture and Commerce he formed the Transylvanian Industrial and Commercial Association of which he was chief secretary. In this capacity he has often travelled in Roumania, Servia, Bulgaria, Turkey and other countries, thus rendering excellent service to Industrial and Commercial Hungary.

During the Ministry of Gabriel Baross he was called to take office in the Ministry of Commerce where he was entrusted with the most important matters. In the meantime he wrote several useful and clever works in connection with trade in general in Hungary, upon which subject he was an authority. Mr. Szerényi has risen step by step until now in consideration of his wide knowledge, unceasing labours and administrative abilities he has been appointed secretary of State in the Ministry of Commerce, a post which he has well merited.



Francis Halász.

IT IS NOW over 30 years since he has been in the public service and during that time he has approved himself in his difficult task. — Mr. Halász, by his characteristically gentle ways and kindly manners has never failed to win the hearts of those privileged to meet him frequently. He was born in Beregszász in 1849, March 1. After finishing his early education in his own town he completed his higher schools in Szat-

már and Ungvár, and in consequence of his father's early death became a school teacher in 1867, but his strong resolve to get on in this world never forsook him and not long after he was appointed head master. In 1872 he married the daughter of Stephen Orlovsky at Ungvár, and 14 years later was nominated chief schoolmaster in the county of Bereg. Under Julius Wlassics, the Minister of Religion and Public Instruction, in consequence of the reconstruction of the ministry, Mr. Halász was called in 1895 to take office at headquarters as sectional chief of the educational department, while in 1899 after 30 years service he became section councillor, on which occasion he was presented by the school masters of this country with a splendid volume containing his biography and bearing his portrait, as a token of appreciation. Recently Mr. Halász was appointed Ministerial Councillor.

✱

We heartily congratulate Mr. J. Szerényi and Mr. Halász, and wish them long life and happiness and good health, sufficient to serve their country in future as they have done in the past.



The Commerce of Hungary.

I.

HAVING already drawn the attention of our readers to the national economy of this country which has awakened considerable interest in England, the result has prompted us to give further details.

Those who are acquainted with the state of agriculture and industry in any country, as well as with its means of communication, will at the same time be familiar with its commerce, for these three elements give a safe idea as to the dimensions, development and forms of the commerce of a country.

It is thus evident that commerce in the modern sense of the word is proportionately in a backward state in this country, but continually growing, changing and maturing as the whole economical life of the country is developing.

As long as the wealth of the nation lay in its agriculture, and agricultural possibilities could not be utilised for want of means of communication, as long as we had no modern industry, and the means of life were scanty: there was naturally but a small field for commerce.

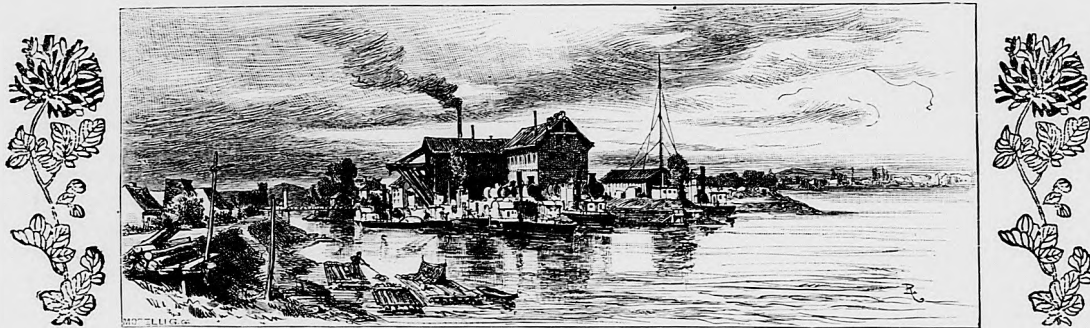
The principle of supply and demand acts invariably; though there are times when supply

may create demand in other than food-stuffs more particularly in luxuries. The lack of raw material, the lack of the wherewithal to produce and work raw material forces tradesmen to work to order or to become merchants themselves. Circumstances changed, as they were obliged to change, when the situation of Hungarian agriculture was transformed, when absolute industry made room for a modern industrial activity. And so much the more necessary was it that this change should take place at that time, seeing that it was the epoch when the custom barriers between Hungary and Austria were removed. These circumstances influenced our commerce, which in the year 1880 had but 174.982 people engaged in it, while in 1900 the

the latest methods of technical science, which manufacture industrial articles not hitherto produced in the countries of the Hungarian Crown.

2. To the following factories, already in existence or to be erected, fitted with modern technical appliances viz.:

- a) such as manufacture porcelain, pottery, fire-bricks, glass-plates, looking-glass and bottleglass, and to marble-pits and marble-cutters fitted with machines of recent types
- b) Rolling mills (sheet iron-rolling mills excepted), factories producing metal pipes (cast-iron pipes excepted), metal wires, wire tacks, articles of zinc, needles, tools, mountings of doors and windows, arms, machines to work raw-materials; manufactories of lamps, metal fancygoods, screws and malleable cast-iron goods;
- c) factories for scientific apparatus, stationery, clocks, toys, pianos and harmoniums;
- d) paper-mills, paperpulp-cellulose- and paperhanging-factories;
- e) factories which make chemical products (beer-brew-



THE Ó-BUDA SHIPYARD.

Sketch by L. Rauscher.

number was 293.635, of whom 236.672 were real commercial men, while the remainder were pedlars, agents and brokers. According to the statistics of 1900, among those engaged in commerce in the strict sense of the word, 88.763 were independent contractors and 100.061 assistants; whereas in the year 1903 the Chamber of Commerce counted 198.725 members. The great difference in these two figures shows clearly the rapid development of commerce within recent years.

★

We published in the first number of «Hungary» some extracts from the law granting facilities to Industrial and Commercial undertakings. Since then we have received many applications from readers abroad asking for further particulars in the matter. We now publish the complete law:

From the Royal Hungarian Minister of Commerce.
Nr 15.885./1900.

XLIX Act of 1899 and Instruction about favours granted to native Industrial undertakings in the Countries of the Hungarian holy Crown.

SECTION I.

The Government may grant favours to:

1. Such factories, constructed and fitted according to

ries, beet-sugar factories and industrial distilleries excepted), factories for caoutchouc-ware and candles);

f) plants which reel, spin, weave and dye silk; wool-washing, wool-spinning and wool-weaving factories; cotton-spinning and weaving factories; flax preparing, flax-spinning and flax-weaving factories; hemp-preparing, hemp-spinning and hemp-weaving factories; yarn and tissue-finishing factories (colour printing excepted), hosiery, lace-, embroidery-, felt-, fringe- and string makers;

g) mining undertakings which produce metals by washing, amalgamation and with electrical power as also coke-makers using inland coals;

h) chemical manure-, malt-, dextrine-, glucose-, vegetable oil-, chicory-, coffee-surrogate- and conserve-makers; plants for industrial dairy-produces; rice-husking mills if working inland rice; producers of salted, dried, smoked meat, sausages and similar articles, so far as they work for export;

i) such distilleries as produce cognac from wine and wine-lees, which submit themselves to the Government-control;

j) mineral-oil factories, miners and producers of mineral-oil and potassic-salts;

k) electrical plants furnishing electrical power for industrial purposes.

3. Distributive societies of tradesmen and farmers, which produce articles mentioned in subsection 2. a—k) of Section I. of the present Act.

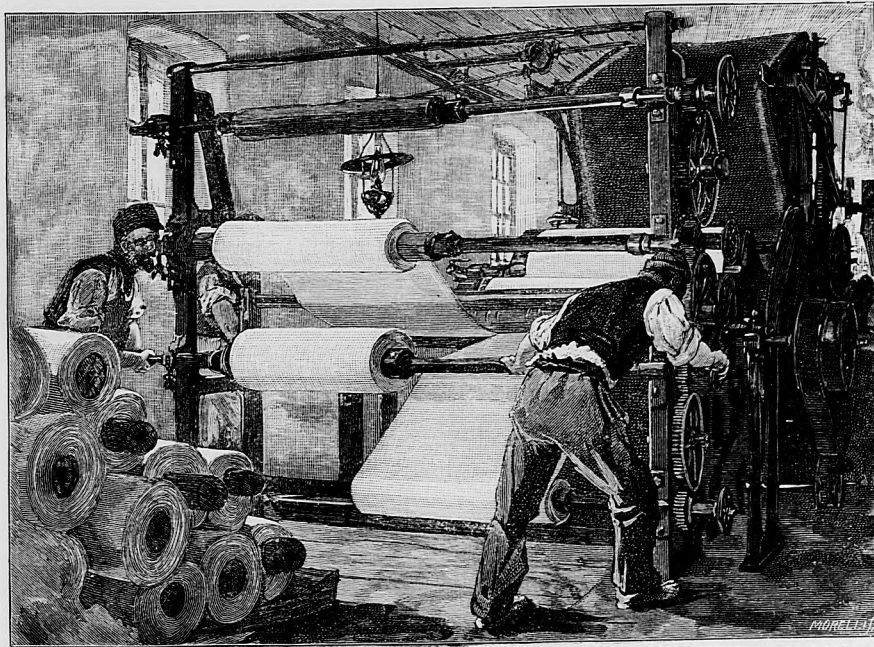
4. Undertakings, which are founded in order to employ regularly a great number of peasants working in any branches of the «house-industry».

5. Such sea-ship building wharfs and yards, as also such ship-repair shops, docks and dry-docks furnished with modern technical appliances, which are mentioned in the Section 13. of the Act XXII. 1893.

SECTION II.

To the factories mentioned in section I., there will be granted, besides the exemption from the house-tax already conceded by Section II. of Act LI. 1870., the following facilities:

a) exemption from trade-taxes or mining tax, from the tax imposed on undertakings which are compelled by law to publish their accounts; exemption from additional rates and fees, which might be levied on the before mentioned taxes as local taxation and for Chambers



PART OF THE N-SZLABOSI PAPER MILLS.

Sketch by J. Háry.

of Commerce, finally exemption from the additional income-tax;

b) exemption from fees and local rates levied in connection with the purchase and the transfer of factory-plots, buildings or machines belonging to these, and in case of limited companies, exemption from stamp duties and fees which would have to be paid on the agreements and other documents relating to the forming of a limited company or an increase of the capital of an existing company;

c) the Minister of Finance is empowered to supply the above mentioned factories with such quantities of rock salt as they may require for manufacturing purposes and this at the prices stipulated by Section 13. of Act L. 1875. (These prices are; rock-salt from Máramaros and Transylvania: 0.72 crowns, common-salt of Soóvár: 2.32 crowns; sea salt in Fiume: 2.90 crowns, the caution money is 20% of the monopoly price), and also to reduce the amount of caution money to be deposited by salt purchasers;

d) the facility mentioned in Section 159. of Act I. 1890. (exemption from the municipal road-toll) applies also to the industrial undertakings favoured by virtue of the present Act.

SECTION III.

The facilities are to be granted for a period not longer than 15 years, commencing from the day of their coming into force.

Newly erected factories have to apply for facilities within 3 years at most from the day of commencing trade, otherwise the facilities will not be granted.

The commencement and duration of favours and facilities will be determined by the Minister of Commerce after consultation with the Minister of Finance and, in such cases wherein agriculture- and forestry appear to be concerned, with the Minister of Agriculture; applications from agricultural distilleries will be decided by the Minister of Agriculture after consultation with the Ministers of

Commerce and Finance. — Facilities which were granted to factories by the Government in accordance with Act XVIII. of 1890. are maintained in force.

In so far as the further existence and the development of factories, favoured by the former Act and entitled to enjoy the favours of the present Act, should require it, their previously granted facilities may be prolonged, but the whole term of the facilities, granted in accordance with the Act XIII. of 1890. and with the present Act, shall not exceed 15 years.

In case of important economical in-

terests concerned, the Minister of Commerce is empowered to grant, after consultation with the Minister of Finance, the facilities provided for in the present Act to existing factories or works, if they belong to the categories mentioned in subsection 2 of Section I. of the present Act.

SECTION IV.

The Minister of Commerce is empowered to grant on the Royal Hungarian States-Railways, and on railways subsidised by the State, rates not exceeding own costs for building materials, machines and parts of machinery required for the construction and plants of the undertakings mentioned in Section I. of the present Act.

SECTION V.

The Minister of Commerce may, after consultation with the Minister of Finance, grant the facilities mentioned in subsection *a* and *d* of Section II. of the present Act to such factories or plants, as are not wholly entitled to favours admitted by the present Statute; he may grant the facilities to the whole undertaking, according to the importance of the branches entitled to the said favours.

In such case the term of facilities is to be reduced

according to the proportional importance of the branches not entitled to favours, as compared with the other branches which are. The term reduced in such a way shall not be prolonged.

The extension of the facilities granted on these grounds shall be decided by the Minister of Finance, acting in conjunction with the Minister of Commerce.

SECTION VI.

The Minister of Commerce may, after consultation with the Minister of Finance, stipulate that the favours mentioned in the present Act shall be granted only on certain conditions concerning the period of the facilities, the place and size of the undertaking, the number and quality of the employees; he may, after agreement with the Minister of Finance, refuse the granting of favours here above mentioned even to undertakings enumerated in 2. a—k of Section I, if this refusal may be required by the interests of an industry already established in the country.

SECTION VII.

The factories, to which favours are granted by means of the present Act are assimilated to those undertakings in whose favour the Act XLI. of 1881. has established a right of definitive or temporary expropriation; this right is however, in accordance with Act XLI. of 1881., confined to such immovable properties of the State, of municipal authorities or local authorities (towns), which serve agricultural purposes, in so far as they are not used for scientific or other public purposes.

SECTION VIII.

The decision as regards the grant of favours and facilities (Section III.) is to be published in the official Gazette and to be made known to the interested municipality and Chamber of Commerce.

SECTION IX.

Municipalities and towns are entitled to exempt from municipal rates and house-tax even such newly created factories and plants, as are not mentioned in the present Act. The decisions regarding such cases are submitted to the agreement of the Ministers of Commerce, Finance and the Home Secretary, in Croatia and Slavonia to the agreement of the Banus (Governor) of Croatia, Slavonia and Dalmatia, who acts in this regard after agreement with the Minister of Commerce.

SECTION X.

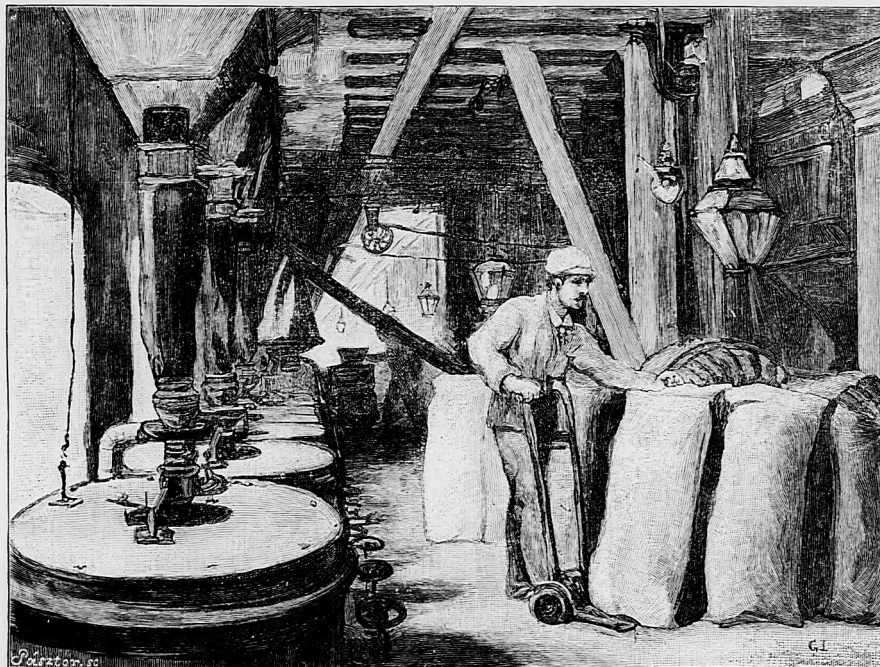
The Act XIII. of the year 1890. is repealed on the coming in force of the present Act.

SECTION XI.

In applying this Act in Croatia and Slavonia, the Minister of Commerce will act in conjunction with the Banus of Croatia, Slavonia and Dalmatia; the carrying out of section VII. as regards Croatia and Slavonia is placed in the hands of the Banus of Croatia, Slavonia and Dalmatia.

SECTION XII.

The present Act comes into force on the 1st day of



A FLOUR MILL AT BUDAPEST.

Sketch by J. Greguss.

January 1900., it ceases to be in force after the 31st December 1909., but the favours and facilities granted by virtue of the same are maintained for the term stipulated. The Ministers for Commerce, Agriculture, Finance and the Home Secretary are entrusted with the carrying out of this Act.

Instruction

*regarding the execution of the XLIX Act of 1899 about grant of State-favours to the Inland industry.**

In carrying out this Act, I order in conjunction with the Minister of Agriculture, the Minister of Finance, the Home Secretary, and — as regards Croatia and Slavonia — with the Banus (Governor) of Croatia, Slavonia and Dalmatia, as follows :

SECTION I.

1. §. By the subsection 1. of Section 1. of the present Act State favours are to be granted to such factories, as are constructed and fitted with modern technical requirements and manufacture such articles, as were not manufac-

* The Royal Hungarian Minister of Commerce. 15.885—IX /1900.

tured within the territory of the Hungarian Holy Crown before the present Act came into force. In deciding if any industrial undertaking is to be regarded as entitled to facilities, the following rules and definitions should be regarded:

Such industrial works are to be regarded as factories, where at least 20 labourers are employed in separate rooms, work generally by machines and produce industrial articles by distribution of work, and wherein these labourers, because of the distribution of work and higher qualification required for the management of such industrial workshops, cannot appropriate the knowledge of managing similar works even after an employment of a longer period.

An exception from this criterion can take place only if it may be needed by the nature of some industrial branches. (E. g. agricultural spirit-factories, establishments manufacturing industrial articles from milk.)

Only such articles can be considered as manufactured ones, as are produced in works established in conformity to the above fixed conditions.

2. §. The industrial branches, mentioned in subsection 1. of the present Act, may comprise also such side-branches as this Act does not intend to aid by granting State-favours. I wish to state, in order to prevent any misunderstanding as to the intentions of the Act, that the following rules will serve as a guide:

1. In the 2. a subsection of Section 1. of the present Statute mentioned stone-goods (as distinguished from pottery) are such earthenware, as on breaking is white, and the enamel fused with the material of the goods during their burning, so as not to be distinguished from the latter.

2. In the 2. a) subsection of Section 1. of the present Statute mentioned bottle-glass means exclusively wine, beer, champagne and mineralwater bottles; only such industrial works are to be understood as undertakings of marble-mining to be favored, as are engaged in mining of Inland marble on the one part, and as manufacture natural, not artificially produced Inland marble for industrial uses, in both cases such works or constructions as are fitted in compliance with the requirements of modern technical science. However to the 2. a) subsection of Section 1. of this Act do not belong those industrial works, which are occupied with the preparation of marble for the purposes of chemical factories (for example by triturating).

3. In the 2. b) subsection of Section I. of this Act, by tool-machines are to be understood boring-, planing-, turning-, corroding-, polishing-, sawing-, punching-, curving-, squeezing-, hammering or such machines, as are used for the production of industrial articles, whilst the other machines (as loom- and smoothing machines etc.) belong to the machines which work raw-materials.

4. For factories producing chemical products mentioned in 2. e) subsection of Section I. of the present Statute are to be understood such industrial establishments, in which chemical action transform the material in order to produce new articles or chemical preparations; such industrial establishments as proceed only by mixing of single materials, or in which the single proceedings are not based upon chemical processes, or in which the latter when they occur, are only of inferior signification — do not belong at all to the branch mentioned in this Statute.

5. The denomination of factories producing chemical



THE ZAVUGRÓCZI GLASS FACTORY.

Sketch by T. Dörre.

products, mentioned in subsection 2. *e*) of Section 1. of this Statute, comprises the agricultural spirit-distilleries, namely such ones as present collectively the following conditions:

a) the spirit-distillery must be in connection with some farm in such a way, that it shall get the materials needed for spirit-production either exclusively or mostly from the products of the farm, nevertheless it shall return the draff, obtained by the spirit-production, either as food or as dung if the cattle fed with this lees are not fed on the farm;

b) the trade-extension of the spirit-distillery may not surpass an average production of seven Hectoliters of alcohol daily during each monthly return, and it must be in such proportion to the fields, meadows and pastureland belonging to the farm, that the average alcohol-production of a single business-day of the monthly return shall not surpass three liters of alcohol per Hectar;

c) the total quantity of the alcohol produced during one season may not exceed 1680 Hectoliters of alcohol.

If at any agricultural spirit-distillery it should be noticed, that the conditions of agricultural character stipulated in subsection *a*) have not been carried out since the commencement or were subsequently discontinued, or if the trade-extension of the distillery surpassed the highest daily alcohol-production allowed in subsection *b*) in any single monthly return, or finally if the highest production stipulated in subsection *c*) is surpassed: the alcohol-distillery loses its agricultural character and State-favours. Annexed alcohol-refineries come under the rules of this Statute and are to be favoured with State-grant as well as agricultural distilleries, if they refine only their own raw alcohol.

Such alcohol-refineries however, as are in local con-

nection with agricultural distilleries, but occupy themselves, besides the refinement of raw spirit produced by themselves, with refining foreign-produced raw spirit, and are for that purpose declared free depots, can claim the State-favours only for the raw spirit of their own production.

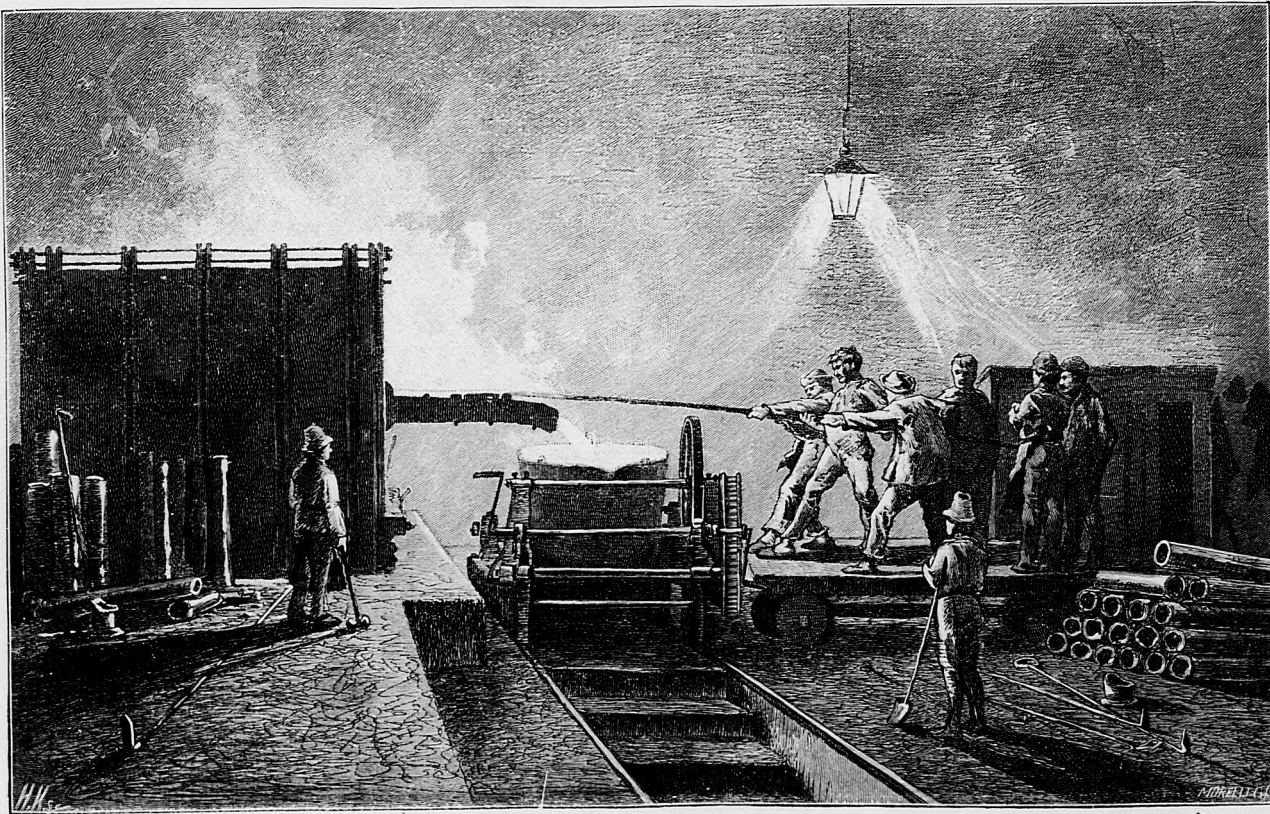
For the purpose of enforcing the Statute's provisions the financial representatives entrusted with the control of the spirit-taxes are obliged to see that every condition required for registration among the agricultural distilleries shall be complied with.

6. In subsection 2. *g*) of Section 1. of this Statute mentioned mining-undertakings, producing metal by means of washing, amalgamation or of electricity are those works, which sort the metals either from the mineproducts coming directly from the mine or from the pile-engine, or after preparatory roasting of half-products, by means of washing, amalgamation or chemical action of electricity.

7. Artificial manure-factories mentioned in subsection 2. *h*) of Section 1. of this Statute are such industrial undertakings, as occupy themselves not simply with the crushing and pulverizing of the materials used for making dung, but produce the artificial manure by means of chemical procedure. Such gypsum-factories as produce gypsum for the purpose of manuring, do not come under the provisions of this Act.

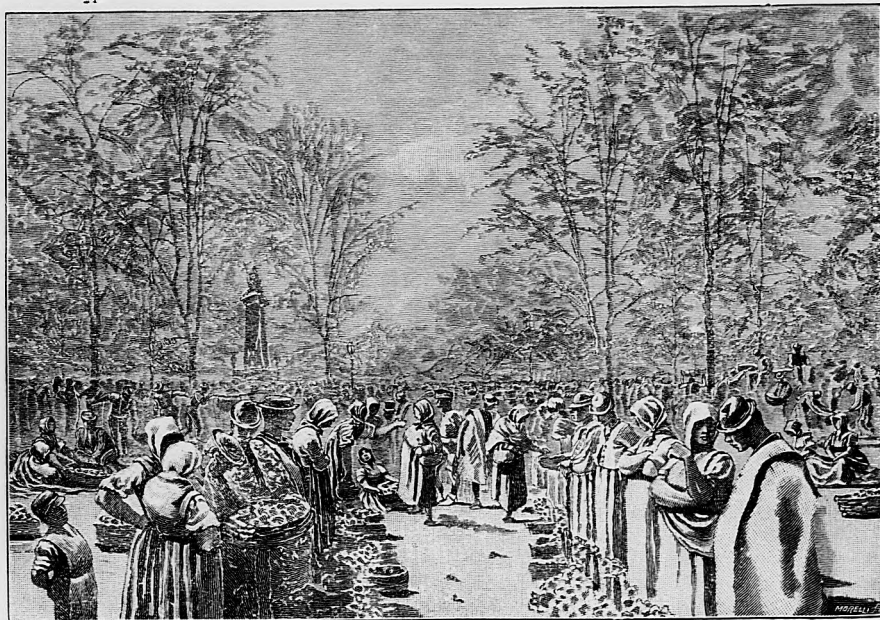
8. To the cognac-factories mentioned in subsection 2. *i*) of Section 1. of the present Statute belong exclusively such cognac-factories, as produce the cognac from wine or huskwine exclusively by means of distillation. These factories are entitled to share in State favours under the following conditions:

a) The favored cognac-factories are put under continual financial supervision. For that purpose the owner is



RAIL FACTORY AT DIÓSGYÖR FOUNDRY.

Sketch by Á. Feszty.



FRUIT MARKET AT KECSKEMÉT.

Sketch by Baron L. Mednyánszky.

obliged to give near at hand suitable apartments as lodging and office, which can be heated, for the use of the financial inspector who is stationed there to superintend the undertaking continually, further to furnish the needful material for heating and lighting the lodgings and office, and to pay to the State-Treasury the expenses of this continual inspection.

b) It is not permitted to carry essential oils and perfumes, used to manufacture artificial cognac, into the inclosed up territory of the cognac-factory.

c) The revenue officer employed upon continual inspection must take a sample from every wine- or huskwine transport as it arrives at the factory, to notice the quantity of the transport, to state by tasting whether the transport is wine indeed, and to determine its alcoholic strength. -- Further he is obliged to seal up one part of the samples providing it with the needful marks for identification and to keep it carefully for the purpose of future control.

d) All wine- or husk-wine-transport are to be denaturalized by the financial officer employed upon continual inspection, with two kilogr. of cooking-salt per Hectoliter, before given over to the factory for use.

e) In cases of doubt whether the transport is wine or huskwine, further if the alcoholic strength of the wine- or huskwine exceed 15 percent, the financial officer entrusted with continual inspection must send one part of the sample taken from the transport immediately to the nearest Statechemical laboratory, whose officers will decide as to its being wine or huskwine.

Until the answer from Chemical laboratory arrives, the transport is to be kept under official lock and in case of adulteration the consignment is not to be given up for the factory's use, but must be reported immediately to the competent Royal Hung. Finance-Direction.

f) The alcoholic strength and the quantity of every shipment sent from the factory is to be noted by the financial officer stationed for continual inspection and is to be entered in a register kept for this purpose.

The detailed instructions relating to the manner of

continual inspection will be published from time to time.

g) State-favours will be granted only to those cognac-factories whose owners do not own at the same time another such cognac-factory in the Hungarian State, which is not subject to the control described in the points *a-f*.

9. In subsection 2. *jj)* of Section 1. of this Act mentioned mineral-oil factories are such undertakings occupied with refining of mineral-oil, of which the documents

concerning the raising of the mineral-oil-tax and those as are mentioned in Section 6. of Act XVIII. 1882. are regularly presented to the competent Finance-Direction.

In the same subsection mentioned prospecting for mineral-oil-, and Cali-salt can require the definitive granting of the State-favours fixed in the Statute only when the experimental works are so far advanced, that there can be no doubt as to the seriousness of the undertaking.

10. According to subsection 4. of Section 1. of this Statute all those undertakings are to be granted State-favours, as may be erected after this Act comes into force and as may be founded in view of systematic occupation of so called «house industry» on a larger scale.

By house-industry is to be understood such kind of industrial works, as do not serve generally as an exclusive source of livelihood, the people occupied in them being generally farmers and producing certain industrial articles, chiefly during the pauses of agricultural-work, without the requirement of regular industrial workmen, either by themselves or with the aid of their families.

11. The distributive societies, mentioned in subsection 3. of Section I. of this Statute and the establishments mentioned in subsection 5. can be considered for grant of favours in terms of the present Statute, if formed after the coming into force of this Statute.

SECTION II.

3. §. In subsection *a* and *d* of Section 2. of this Act are mentioned the exemptions from taxes which can be given to factories and industrial works mentioned in Section I. of this Statute.

These factories or industrial works can claim exemption from house-tax conceded by Section 2. of Act LI. 1870. Permanent exemption from taxes granted in Section 2. of Act LI. 1870. extends, beside the house-tax, to the additional income-tax payable after the same, to the additional contribution to national Hospital-tax and communal expenses as are paid on basis of the house taxes.

Permanent exemption from the taxes are granted to all

buildings as are properties of the manufacturer and to similar industrial-buildings, as also to the workmen's lodgings which are provided without paying house-rents.

Only such buildings, shall be considered as manufactory-buildings, in view of taxation, as are erected on the manufactory's ground. Those parts of these buildings which serve for lodgings and those buildings erected outside the manufactory-ground or establishment, even if for this purpose, are not free from taxes.

Such warehouses belonging to the factory as are placed in separate buildings are not free from taxes even in such case, when the manufactures of the factory concerned are exclusively kept in them.

But the exemption from taxes extends to the buildings of stables for cattle-feeding belonging to spirit distilleries even if these buildings are not in connection with the proper manufactory-buildings, and are distant from them, on foreign ground, but the cattle in it are fed with the products of the concerned factory.

If the factory or work buildings are let for any purpose, the exemption from taxes fixed in Section 2. of Act L.I. 1870. ceases.

This exemption from taxes does not extend to agricultural spirit-distilleries on farms even if the State-favours respecting this factory are granted to the tenant.

4. §. The exemption from the taxes secured in subsection *a* and *d* of Section 2. of the present Statute for the manufactories and industrial works granted with State-favours extend to the income-tax, mining-tax, to the tax imposed on undertakings and societies, which are compelled by the law to publish their accounts, as also upon the road-taxes, communal-taxes levied on basis of the former taxes, upon the Chamber of Commerce and Industry-fees, upon the general additional income tax, as well as upon the national Hospital tax. If the State-favours concerning some agricultural spirit-distillery are granted to a tenant, these favours refer only to the income from the spirit-distillation and cattle-fattening, and are by no means to diminish the income-tax of III. Class, which is to be fixed after the income of the farming with a minimum amount or by means of other data.

The Law fixes no exemption from municipal-tax. But the municipalities are empowered to exempt from the municipal-tax the owners of factories and industrial works, granted State-facilities; moreover the municipalities and communities (cities) may exempt even such newly erected factories and industrial works from the municipal, as well as communal-tax, as are not entitled to State-favours.

But this authorisation given to the municipalities and

communities (cities) by Section 9. of this Statute does not extend to octroi duty, wherefor no factories or industrial works are exempt from the municipal and communal octroi and other such payments.

The decision of the councils of cities or communities under Section 9. of this Statute, is to be forwarded, after expiration of the legal term of appeal 15 days, together with the appeals which may arrive, to the municipal-committee; after attaining legal force, the committee must hand its documents, together with the decision of the council, to the Minister of the Interior, who, if he approve the decision of the council hands over the documents to the Minister of Commerce.

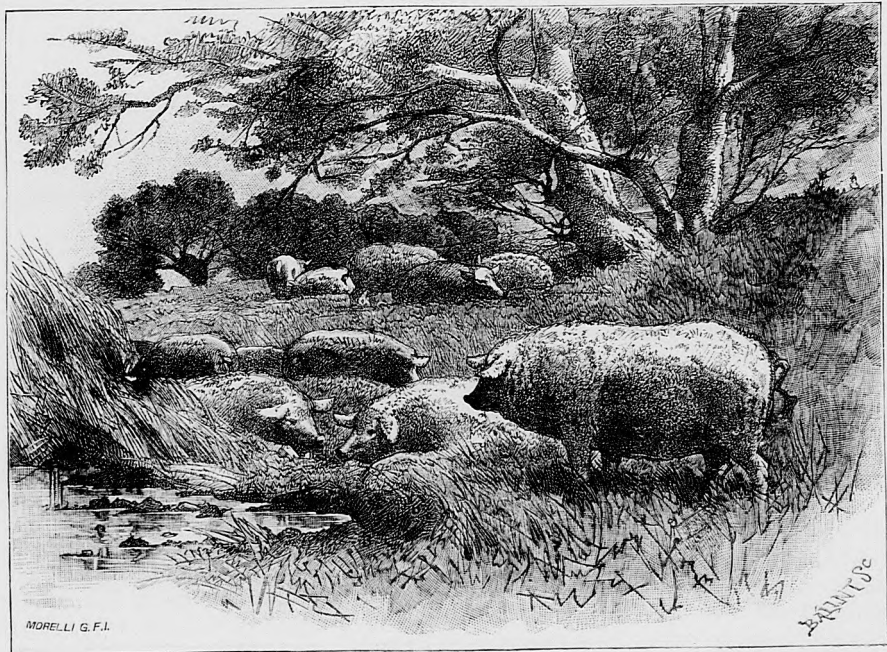
The decision come to upon the basis of this Section of the Statute by the committees or municipalities is to be presented after expiration of the term of appeal to the Minister of the Interior for approval and if he find the decision acceptable in regard of property-inspection, he turns it over to the Minister of Commerce.

In Croatia and Slavonia the decisions are to be presented to the Banus of Croatia, Slavonia and Dalmatia, who decides in conjunction with the Minister of Commerce.

5. §. 1. The owners of factories and industrial works who are granted State-favours regarding the whole undertaking are obliged to prove in the first of the three years of the tax-assessment's period (until the 31 January), whether the granted State-favours extend to every one of the manufactured industrial articles produced in their undertakings or not; also that they do not keep the manufactures of other undertakings in their ware-houses.

2. The owners of such factories and industrial works however, as share State favours not for the whole undertaking but only for certain parts of it, are obliged to give a declaration in the above fixed term and to prove by authentic book-extracts how much profit resulted from business, in the three years previous to the taxation of the undertaking, to the favored industrial branches and how much to the other ones, or to the industrial articles kept in common ware-houses.

3. The State-favoured undertakings engaged to public



HUNGARIAN «KONDOR» PIGS.

Sketch by J. Greguss.

buildings as are properties of the manufacturer and to similar industrial-buildings, as also to the workmen's lodgings which are provided without paying house-rents.

Only such buildings, shall be considered as manufactory-buildings, in view of taxation, as are erected on the manufactory's ground. Those parts of these buildings which serve for lodgings and those buildings erected outside the manufactory-ground or establishment, even if for this purpose, are not free from taxes.

Such warehouses belonging to the factory as are placed in separate buildings are not free from taxes even in such case, when the manufactures of the factory concerned are exclusively kept in them.

But the exception from taxes extends to the buildings of stables for cattle-feeding belonging to spirit distilleries even if these buildings are not in connection with the proper manufactory-buildings, and are distant from them, on foreign ground, but the cattle in it are fed with the products of the concerned factory.

If the factory or work buildings are let for any purpose, the exemption from taxes fixed in Section 2. of Act L.I. 1870. ceases.

This exemption from taxes does not extend to agricultural spirit-distilleries on farms even if the State-favours respecting this factory are granted to the tenant.

4. §. The exemption from the taxes secured in subsection *a* and *d* of Section 2. of the present Statute for the manufactories and industrial works granted with State-favours extend to the income-tax, mining-tax, to the tax imposed on undertakings and societies, which are compelled by the law to publish their accounts, as also upon the road-taxes, communal-taxes levied on basis of the former taxes, upon the Chamber of Commerce and Industry-fees, upon the general additional income tax, as well as upon the national Hospital tax. If the State-favours concerning some agricultural spirit-distillery are granted to a tenant, these favours refer only to the income from the spirit-distillation and cattle-fattening, and are by no means to diminish the income-tax of III. Class, which is to be fixed after the income of the farming with a minimum amount or by means of other data.

The Law fixes no exemption from municipal-tax. But the municipalities are empowered to exempt from the municipal-tax the owners of factories and industrial works, granted State-favours; moreover the municipalities and communities (cities) may exempt even such newly erected factories and industrial works from the municipal, as well as communal - tax, as are not entitled to State-favours.

But this authorisation given to the municipalities and

communities (cities) by Section 9. of this Statute does not extend to octroi duty, wherefor no factories or industrial works are exempt from the municipal and communal octroi and other such payments.

The decision of the councils of cities or communities under Section 9. of this Statute, is to be forwarded, after expiration of the legal term of appeal 15 days, together with the appeals which may arrive, to the municipal-committee; after attaining legal force, the committee must hand its documents, together with the decision of the council, to the Minister of the Interior, who, if he approve the decision of the council hands over the documents to the Minister of Commerce.

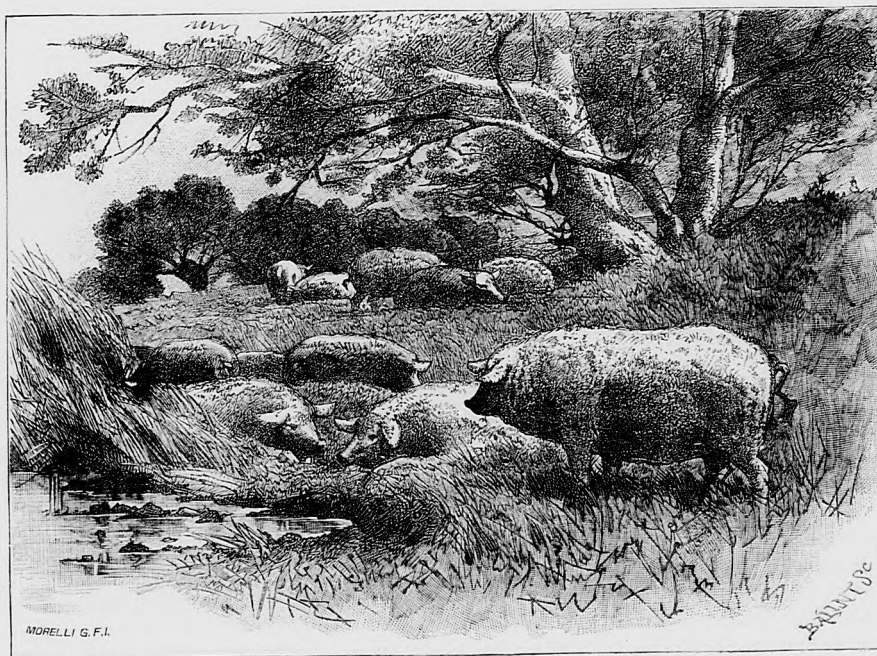
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3. The State-favoured undertakings engaged to public



HUNGARIAN «KONDOR» PIGS.

Sketch by J. Greguss.

account, even if they receive exemption of taxes for every branch of their industry, are obliged to give yearly a detailed declaration (between the 15—31 March) respectively, in accordance with Section 10. of Act XXIV. 1875., to give a balance (profit and loss account) and present the minutes of the shareholders meeting, so as to prove the amounts paid last year to members and officers of administration and inspection as dividends and, perhaps claimed as interests on priority's or hypothecary rent, in order to be assessed in the third class of income-tax or in cadital interest-tax.

The accuracy of the declarations made according to point 2. will, at the request of the Finance-Direction (supervisor of taxes) be stated by the competent factory-surveyor.

Also in point 2. mentioned, and specified in subsection 2. g) of Section 1. of this Statute, mining undertakings and in subsection 2. j) Section 1. mentioned prospecting and manufacturing undertakings will be, at the request of the Finance-Direction (supervisor of taxes) judged by the competent Royal Hungarian Department of Mines.

6. §. Such factories and industrial works as participate in State-favours are obliged to keep booksdistinguishing the favoured hom other industrial branches.

The owners of these undertakings are obliged to open in their principal books for the State-favoured articles a particular account and to point out in their balance (profit and loss account) the result of the trading year.

But if the management of the favoured factory or undertaking while in receipt of the favours extends to the production of such articles as are not favoured in accordance with this Statute, then the pure gain liable to taxation is to be booked and declared even in case the factory or industrial works has, according to Section 5. of this Statute, the whole production favoured in proportionately diminished terms.

The opening day of such industrial works which can not be favoured and commenced to work later is to be announced, stating its place and the residence of the undertaking's administration, to the competent Royal Hungarian Finance-Direction (supervisor of taxes) and to the district industry-surveyor. The omission of this announcement inflicts the loss of already gained favours. Those favoured industrial works which produce salted, dried, smoked meat, sausages and similar articles, are obliged to prove the quantity of exported articles which are to be favoured exclusively, by particular book-keeping and with receipts and bills of lading.

7. §. Such factories or industrial works referred to in Section 5. of this Statute, in which a portion of the industrial branches are granted State-favours, can, at request of the owners receiving the favours mentioned in subsection a and d Section 2., get these extended in diminished terms at the pro rata of the favoured and the not favoured industrial branches.

The previously mentioned instructions of the Law are not applicable to industrial works producing salted, dried, smoked meat, sausages and similar articles, their exporting branches being favoured alone; further those electricity-producing works do not belong under the rules of this Act, which give driving-power for industrial purposes.

In fixing the proportional profit, special attention to the following is necessary:

1. The proportion between the capital invested in industrial branches with legal rights to favours and the capital invested in not to be favoured industrial branches.

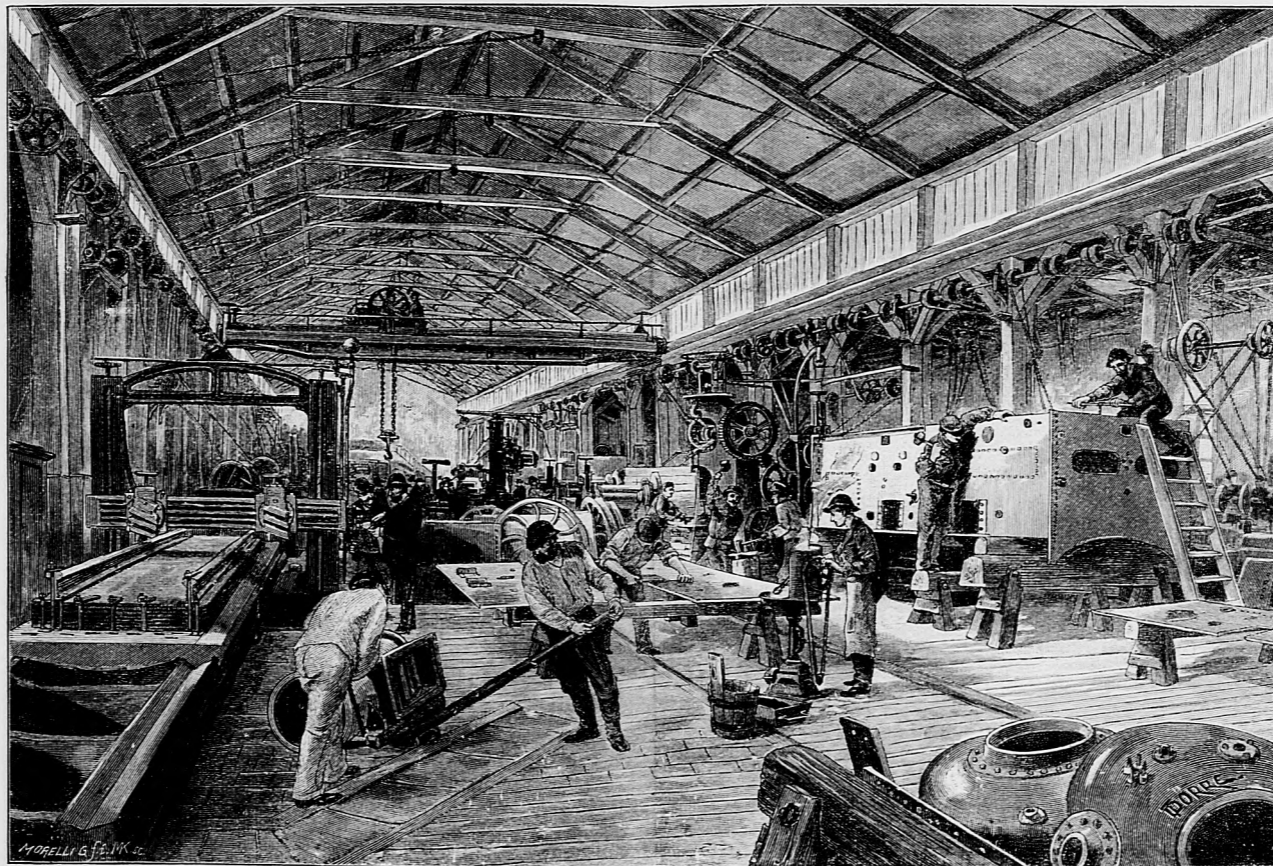
2. The proportion between the production of not favoured

red and favoured articles and the profit derived from each.

3. The proportionate number of workmen employed at the different industrial branches.

8. §. The tax exemption stipulated in Section 2. of Act LI. of 1870. commences on the day of beginning to build and remains in force until these buildings are changed from their intention described in Section 3. of these instructions.

The commencement of the effect of tax-exemption mentioned in subsections a) and b) of Section 2. of Act XLIX. 1899. is to be counted, in case of grant of favours petitioned before the erecting of the factory or industrial



THE R. HUNGARIAN STATES RAILWAY FACTORY IN BUDAPEST.

Sketch by T. Dörre.

works, from the day of beginning the management; in case, however, the factory or industrial works were already in business, when the petition for receiving favours was presented, it is to be counted from the beginning of the year in which the petition was lodged.

The beginning of the period of favours may not be earlier than the beginning of the business.

9. §. The favours assured for the factories and industrial works participating in State-favours and mentioned in subsection b) of Section 2. of Act XLIX. 1899, extend to the factory's territories and buildings, as well as to the furnishing and sinking fund of the factories, machines belonging to it and upon municipal tolls, and if such undertakings are established in form of a joint-stock com-

pany, or if they transform themselves during the force of the favours into joint-stock companies, and also to the amount of contribution, stamps, fees and municipal tolls referring to contracts, and other documents relating to these companies and to stocks and preferential shares which are needed at the formation of the joint-stock-company, or at the increasing of the joint stock-capital, as well as at the issue of stocks or preferential shares either at the formation or, during the business period, for the purpose of increasing the capital which happen during the period of favours.

10. §. The exemption from fees relating to the acqui-

11. §. In case only some of the industrial branches of the factories or industrial works share in the State-favours, the facilities fixed in subsection b) of Section 2. of this Act are to be given only in such a measure, as the taxfavours specified in subsections a) and b) of Section 2. of this Act;

a) if, relating to these, the proceeding of the second point of Section 5. of this Act are requested by the petition of the owner of the factory or industrial works, and the amount of fees cannot be determined later accordings subsection b) 1. of the present Section on the basis of the capital, then the favours according to subsection b) of Section 2. of this Act are confirmed in such a measure, in which the period of the tax favours fixed in subsection a) and d) of Section 2. of this Act are extended at pr-rata of the favoured and the not favoured industrial branches.

For example, if after this Statute the State-favours should be granted for a period of 9 years to certain trade-branch' of some factory or industrial works, but are, on basis of Section 5. of this Act granted for a reduced period of 3 years to the whole management of the factory or industrial works, in this case the favours given by subsection b) of Section 2. of this Statute are also to be granted proportionally to the reduced period, viz. to one third part of the whole fees;

b) if however, the procedure according to Section 5. of this Statute could not be applied to such partially favoured factories or industrial works, then the confirmation of the favours laid down in point 2. §. b) of this Statute, will be made, considering the following circumstances:

1. in the first instance that proportion, in which the capital invested in favoured trade-branches stands to the capital invested in not favoured trade-branches.

2. Secondly the proportion to each other of such produced articles as are favoured by this Statute, and of such as are not to be favoured.

3. Finally if the proceedings after the above classes are not applicable, the numerical proportion of the workmen employed in the different trade-branches.

12. §. If during the period of State-favours the favoured manufactory changes its owner, or the favoured factory changes its place, or if the trade of the factory is extended to other articles mentioned in this Statute (27. §.), the favours laid down in 2. §. b) of this Statute are to be extended in full measure upon the legal matters regarding these also, if the originally granted State-favours have been conveyed or extended.

13. §. The favours mentioned in 2. §. b) of this Statute shall be in force from and during the term decided by the governmental order regarding the tax-favours.

Relative to the term of the above mentioned favours, deviation from it can take only place, when, at the legal granting of the contract it is mentioned, that the property is acquired for the purpose of a factory or industrial works entitled to share in State-favours.

A notice presented to the Royal Hungarian Minister of Commerce within 30 days from the date of the contract repairs such an omission of the contract, if the contracting parties declare in the notice, that the property was acquired for the purpose of erecting a factory or industrial works, on the basis of claimed-for State-favours.

The same proceeding is to be followed by the joint-stock-companies, formed for the purpose of erecting a factory or industrial works, on the occasion of transformation, in chases where they acquire property or are issuing stocks or preferential shares for the mentioned purposes.

sition of territories and buildings (by purchase, lease, donation, exchange) does not however extend to the clerks' and workmen's lodgings which are or are to be erected on the ground acquired for the purposes of the factory, neither upon the acquisition of ground, forest and mines serving for the factory's purpose, nor upon gardens or other fixtures of similar character. Inasmuch as such fixtures thus acquired together with such fixtures, whose acquisition is to be shared with property entitled to exemption from fees, this exemption is to be fixed only relatively to the purchase-price concerned in the fixtures of such as are to share in favours, or relating to the measure corresponding with the share of the value serving as a basis for the assessment of fees.

14. §. The Statute XLIX. 1899. having no retrospective force, the already existing factories or industrial works favoured by the grant in conformity to the last point of Section 3. of this Statute, cannot request favours mentioned in subsection *b*) of Section 2. of this Act for their contracts settled before the coming into force of this Act. Regarding the contracts settled after the coming into force of this Act the procedure fixed in the Section 13. of the present Statute is to be followed.

15. §. For the factories and the industrial works which are in receipt of State-favours granted by the repealed Statute XIII. 1890. and maintained in the sense of the fourth point of Section 3. of Statute XLIX. 1899. or of favours prolonged in the sense of the fifth point of this Section, the object and extent of the favours fixed in subsection *b*) of Section 2. of the latter Statute are to be judged after this latter Statute regarding every such transaction which arose during the force of this latter Statute.

16. §. The owners of factories or of industrial works granted State-favours are obliged to hand over — at the request of the Royal Hungarian Tax-Officers who are appointed to assess the fees, or at the request of the Royal Hungarian Central Toll and Fee-Assessing-Office — in the interest of assessing the exemptions of stamps and fees laid down in subsection *b*) of Section 2. of this Act, all those particulars, which are necessary for the purpose of verification of their request.

17. §. The factories or the industrial works mentioned in Section 1. of this act can request the unrefined salt necessary for their manufacturing purposes under rule fixed in subsection *c*) Section 2. of this Act and at the price decided in Section 13. of Act L. 1875, generally on 0.30—0.40 crowns per metercentner, but only from the Royal Hungarian General Mining-Offices of Akna-Szlatina and Maros-Ujvár.

On delivery of such salt the owner of the factory or industrial works in question is obliged to deposit a caution.

This caution money which should be, according to Section 13. of Statute L. of 1875., 20% of the whole monopoly price, can be reduced, according to order mentioned in Statute XLIX. 1899., generally to the half of it, viz. 10% only of the whole monopoly price is to be deposited by the owner of factories or industrial-works as have legal claims.

The quantity of unrefined salt to be supplied shall be decided by the Royal Hungarian Minister of Finance, who gives orders to one of the above mentioned general Mining Offices, the latter choosing the chemicals with which the granted salt is to be denaturalized in the same place.

The expenses of refining are to be defrayed by the owner of the factory or industrial works which receive the salt.

The industrial salt taken in possession by the respective factory or industrial works is to be placed in a separated locked up locality and is under systematic control.

18. §. The freight-favours laid down in Section 4. of this Act can be granted only on such material as are purchased in this country.

An exception from this rule can take place only if the material is not produced at all in this country.

Regarding the freight-favours mentioned here the following rules may serve as guide :

1. On the Hungarian State-Railways and on railroads that enjoy State-guarantee, stone-material, pebbles, sand, bricks, chalk, cement, iron-constructions, timber, covering-

material, drain-pipes as are needful to the building, will be charged with rates on cost-price ; in case of constructing industrial railways the same rates will be allowed of rails, rail-attaching tools, sleepers, sidings, turn-plates, guard locks engines, parts of engines, apparatus, implements, boilers, and tanks.

Such other objects not here mentioned, as can enjoy the favour of the cost-price rate, are decided by the Royal Hungarian minister of Commerce on the occasion of the granting of the favour, in considering the circumstances.

2. The material for furnishing and building of the works mentioned in Section 1. are to be forwarded as heavygoods ; if they belong to the piece goods classes or to class A., they pay in case of loads-paying 5000 kg. weight at least per carriage and freight-bill a tarif counted on basis of 0.32 fillér per 100 kg. and per km. as unity-tarif, 8 f. manipulation-price per 100 kg. and the legal freight-tax. If however the articles in question should belong to anyone of the car-load-classes, the rate to be paid for the real weight, but at least 10.000 kg. per carriage and freight-bill, will be calculated on the basis of 0.20 fillér unity-rate per 100 kg. and per km.. 4 f. manipulation-tax per 100 kg. and the legal freight-tax. The minimum of rate being 0.08 crowns per 100 kg. (1 crown = 100 fillérs = 1.05 francs).

3. Relating to the taxation of the mentioned building-materials on industrials and mine-railways as well as upon open road the following rules may serve as guide :

a) on the industrial and mining railways which are the property of private owners such freight-rates are to be applied as are decided in the managements-contract settled with the railways-owner. In such cases however when the industrial and mining railways being the property of a private owner and branching out from an open route have freight-rates stipulated by a contract which provides the car-rate in one sum from station to station comprising the trunk line of the States-Railroad, 50% of the accumulated rate is to be paid for the transport on the industrial or mining railways.

b) The factory's building-material mentioned in the above Section I. which are loaded and unloaded on some mining or other side-railways (communicating etc.) and are conveyed on States-Railroad, or on mine- or other sidelines which are regarded as open routes, in complete carloads, the freight fixed from the various stations of the Royal Hungarian States-Railways is to be reduced by 50% ; beyond this in everything else the decision put down in the tarif serves as a guide.

The same freight-rate is to be applied at the transfer of the building material to open route from the unloading station. In cases where the transfer happens at such loading-places possessing useful sidings, and to which delivery can be performed with regular trains, in these cases the freight rate is to be counted until the siding upon the basis of the real distance, for the building material delivered in complete carloads.

4. The loading and unloading of the goods is to be performed at the consignee's own expense, if he received the favour of the freight-rate at the prime-cost price.

5. Inasmuch as the present instruction does not decide otherwise regarding the transports in question, the decisions fixed in the local tarif of the Roy. Hungarian State-Railways serve as guide ; additional charges to the freight as well as other disburse-rents for extra services (such as for example bridge-tolls, transshipping, carrying, weighing and other dues, etc.) fixed according to tarif, are untouched by the present instructions, that is to say, they are

to be paid according to tariff, in addition to the aforesaid freight rate.

The existing rules are to be applied in cases of delay in the transporting service, or in the loading and unloading.

6. The favours of the above-mentioned prime-costrates are to be given generally in the form of drawbacks.

To transports of stone-material, sand, bricks and of other heavy transports the favour of paying the primecost rate can be applied possibly by means of sliding scale, in cases where the stations are declared in due time.

7. The duration of the favour of primecost rate remains in force and extends from the date of the order by which it is granted on the basis of a separate request presented (Section 25), but at latest four weeks following the lodging of the request and the favour stays in force until the day of commencing business at the factory, respectively, in

1. a short description of the procedure intended to be applied in the establishment;

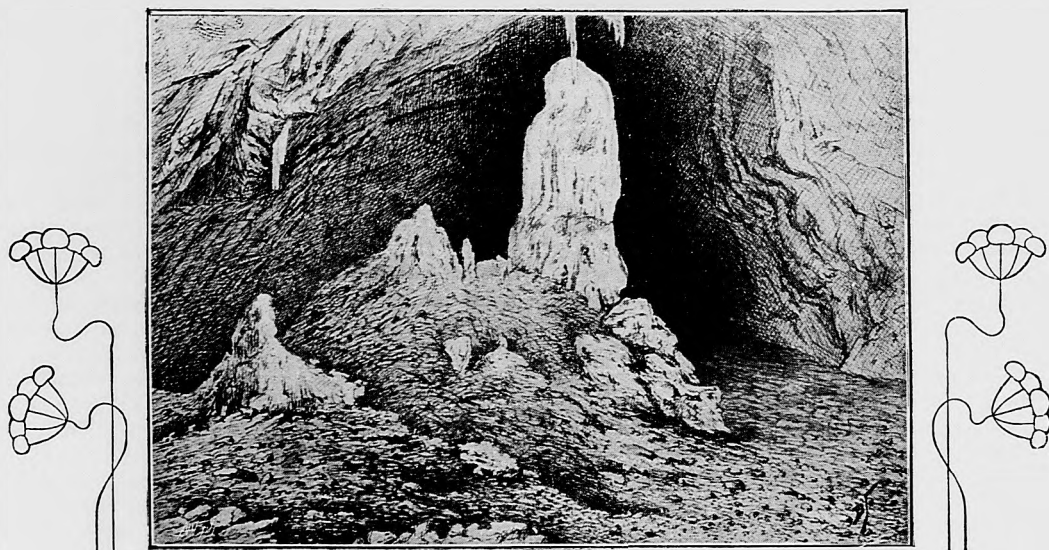
2. a list of those articles of plant which probably can not to be acquired in Hungary.

If however previous assurance concerning agricultural spirit-distilleries is in question, the petition must contain an account of the kind and quantity of raw-material as will probably be treated in the spirit-distillery, and, besides the above (points 1—2) fixed data, the petitioners are obliged to add to it:

3. such documents as certify the rights of property, or of lease concerning the agricultural territories to be brought in connexion with the spirit-distillery to be erected, and

4. the authentic plan of the farm, showing size of single parts and the branches of agriculture of the farm concerned.

The definitive granting can take place for factories in



IN THE DEMÉNFAVA ICE-CAVERN.

Sketch by J. Déry.

case of increasing the factory, until the day of commencing use of the new parts of it.

The favour of primecost rates can not be extended upon either previously or later conveyed transports beyond the period it is in force.

SECTION III.

19. §. Those wishing to partake of the State favours laid down in this Act, are obliged to request it by a petition bearing the legal stamps. The petition can ask either for previous assurance or for the definitive granting of favours.

The previous assurance can be granted for factories, or industrial works about to be erected. In this case, if agricultural spirit-distilleries are not in question, the petition, which must contain a reasonably detailed account of the articles intended to be produced in the establishment, as well as about the number of workmen intended to be employed in the establishment, about the amount of the capital intended to be invested in the ground, buildings and equipment of the establishment and about the approximate value of the yearly production of the establishment, further:

business and in this case the technical plans of the establishment must be joined to the petition besides the aforesaid data and documents. These technical plans must be made on a scale of 1 : 50, and must show the plant in the right proportion (Scale-drawing).

The petitions so made must be presented, within three years following the commencing the trade of the establishment, direct to the Roy. Hung. Minister of Commerce, or, for agricultural spirit-distilleries, to the Roy. Hung. Minister of Agriculture.

20. §. The owners of agricultural spirit-distilleries must join to their petition for State-favours, besides the needful requirements of Section 19. of this Statute:

a) the authentic extract of ground-register in order to confirm their property-right concerning the spirit-distillery and the agricultural territories connected with it; in case however it should not be contained in the ground-register, the certificate of the divisional court about the property relating to the spirit-distillery is necessary;

b) if the ground-register does not show the size of the single territories and the particular branches cultivated (meadows, pasture-land), the authentic extract of the land register is required.

c) if the petitioner is the tenant of the spirit-distillery, or of the farm connected with it, the original documents, authenticated regarding the signatures of the lease in existence or their authenticated duplicates;

d) the certificate of the respective local divisional court, stating that:

1. the spirit-distillery is in such connexion with the farm certified by data mentioned in *a)* and *b)* eventually *c)* that the needful raw material for the spirit-distillery is acquired exclusively or at least mostly at the farm connected therewith, and that

2. the spirit-distillery returns the lees to the farm as food, or at least hands over the dung made by the cattle fattened with this lees on its' own or on others account; and

3. if much as the spirit-distillery is not placed on the territory of the farm connected with it, that its' distance from the farm in question does not surpass 8 Kilometers;

e) the decision of the Finance-Direction as certificate of the agricultural character of the spirit-distillery, or the authorized duplicate of this;

f) the description of the proceeding of distillation with the information about the kind of raw-material as is likely to be elaborated in the spirit-distillery.

In cases where the owner of the spirit distillery and of the farm connected with it is not the same person, the contract regarding the lees as also the dung is jointly to be presented in order to certify the existence of the facts of circumstances mentioned in point 2.

In order to demonstrate the connexion, existing between the spirit-distillery owned by some society, and between the single farms of the members of this society, the statutes of the society are also to be presented.

The petitions concerning the spirit-distilleries owned by societies must contain the above fixed data extending not only to the spirit-distillery, but also to the farms of each member of the society.

When the agricultural spirit-distillery concerned is in connexion with such a spirit-refinery, which is declared to be a refining free ware-house, the petitioner is obliged to prove to the competent Finance-Direction that he performs the refining of his own spirit, or of such one as is produced by others. Whether the spirit-refinery being in local connexion with the spirit-distillery was declared to be a free warehouse, is to be certified by the decision of the competent Finance-Direction.

The petitions re the grant of favours mentioned in this Act to the agricultural spirit-distilleries, are to be presented direct to the Roy. Hung. Minister of Agriculture.

21. §. The petition for State-favours for must contain, besides the requirements mentioned in Section 19., a declaration made in an authentic way stating that the owner knows the statutes relating to the cognac-production, and submits himself to them, and will pay the expenses, of the continual inspection, to the States-Treasury.

22. §. The petitions regarding grant of State-favours to mineral-oil-factories must, besides the requirements already mentioned (19. §.), certify, that the presentation of the documents mentioned in subsection 9. of Section 2. in this Act's I. part has been performed according to the rules.

23. §. The previously assured favours cannot be granted definitively unless the manufacturer reports within three years, in the sense of the Law, the commencement of business.

If during one year counted from the granting of previous assurance the building of the factory or industrial works, and during two years its' business be not commenced, the previous assurance loses its value.

24. §. Those having legal ground who wish to partake in the favour regarding the before mentioned cheaper price of rock salt for manufacturing purposes, in their factories having received the State-favours, are obliged to present a separate petition concerning it.

This petition is to be adressed to the Roy. Hung. Minister of Finance and is to be presented to the local Roy. Hung. Finance-Direction of the District and has to contain,

a) the governmental order, or its' authorized duplicate, of grant of State-favours,

b) the receipt re the deposited caution,

c) the statement of the amount of the salt required.

25. §. Those wishing to receive the favour of reduced freights mentioned in Section 4. of this Act, must make a separate petition to the Roy. Hung. Minister of Commerce, stating the previous grant of State-favours, and lodged four weeks before the delivery is required. In this petition those stations must be named, from which and to which are to be sent the transports, each separately and the Source of supply from foreign countries should be named; in the case, of some of the articles to be favoured with reduced rates counting from abroad, those circumstances are to be mentioned which necessitate the import.

When favours are applied for the basis of drawbacks, the freight-documents (original bills of lading) are to be presented, according to the statutes of the Hung. State-Railroads, within three months counting from date of opening of the factory, to the Direction of the Hung. State-Railroads, otherwise the claim is invalid.

26. §. Concerning the grant of favours, the day of commencement and the duration of the same is decided by the Minister of Commerce in conjunction with the Minister of Finance, and — in all such cases, where agriculture and forestry are concerned — in conjunction with the Minister of Agriculture; regarding the agricultural spirit-distilleries however the Minister of Agriculture decides in conjunction with the Ministers of Commerce and of Finance. Regarding the factories to be erected or existing in the territories of Croatia and Slavonia the decision is taken always in conjunction with the Banus of Croatia-Slavonia-Dalmatia.

27. §. If the owner hip of the favoured manufactory changes during the receipt of the State-favours, or if the favoured factory changes its place, or, if the trade of the factory or industrial works be extended to new articles mentioned in this Act, the State-favours originally already granted can be extended, for which the parties concerned must petition separately. All the changes hereby named must be certified.

28. §. A petition regarding the prolongation of the State-favours' can only be made in the last year of the term of the State-favours' already granted.

The petitions concerned must be equipped with the balance sheets, profit- and loss-accounts of the last three years of the industrial undertaking concerned, regarding the agricultural spirit-distilleries with the conditions of property-right respectively particulars of leases which served as a basis of grant, and with the documents certifying the unchanged existence of the relation between the spirit-distillery and the farm connected with it, as also with the last decision of the Finance-Direction certifying its agricultural character.

SECTION IV.

29. §. The definitive granting of State-favours is generally preceded by the local visitation to the establish-

ment. This visitation will be performed — save for the mining undertakings mentioned in subsection 2. *g*) of Section I. of this Act, or for mineral-oil- and Calisalt-prospecting and manufacture mentioned in subsection 2. *j*) of Section I. of this Act, or the case of granting of favours to an agricultural spirit-distillery — by the Royal Industry-Inspector of the District concerned and his report must contain the following :

1. The number of the officers and labourers employed on the industrial works.
2. The number and fire-surfaces of the boilers.
3. The number and indicated horse-power of the motors.
4. The description of the plant of the industrial works with a detailed account of each separate machine so as to show the technical level of the plant.
5. The places of origin (countries) of the articles supplied.
6. Explanation, whether the articles of foreign origin could have been acquired in the country.
7. The naming of every industrial article produced by the reported industrial work.
8. Separate account of those industrial articles as under the clauses of Act XLIX. 1899.
9. The day of commencement of trade of the industrial works.
10. An opinion whether the arrangement of the industrial works answers to the requirements of sanitary laws and of the protection of workmen. If that be not the case, the report should urge the necessary arrangement.

The briquette-factories not belonging to the mining-undertakings mentioned in the present Section, that is the Royal Industry-Inspector who has to perform the local visitation, in case of their claiming favours.

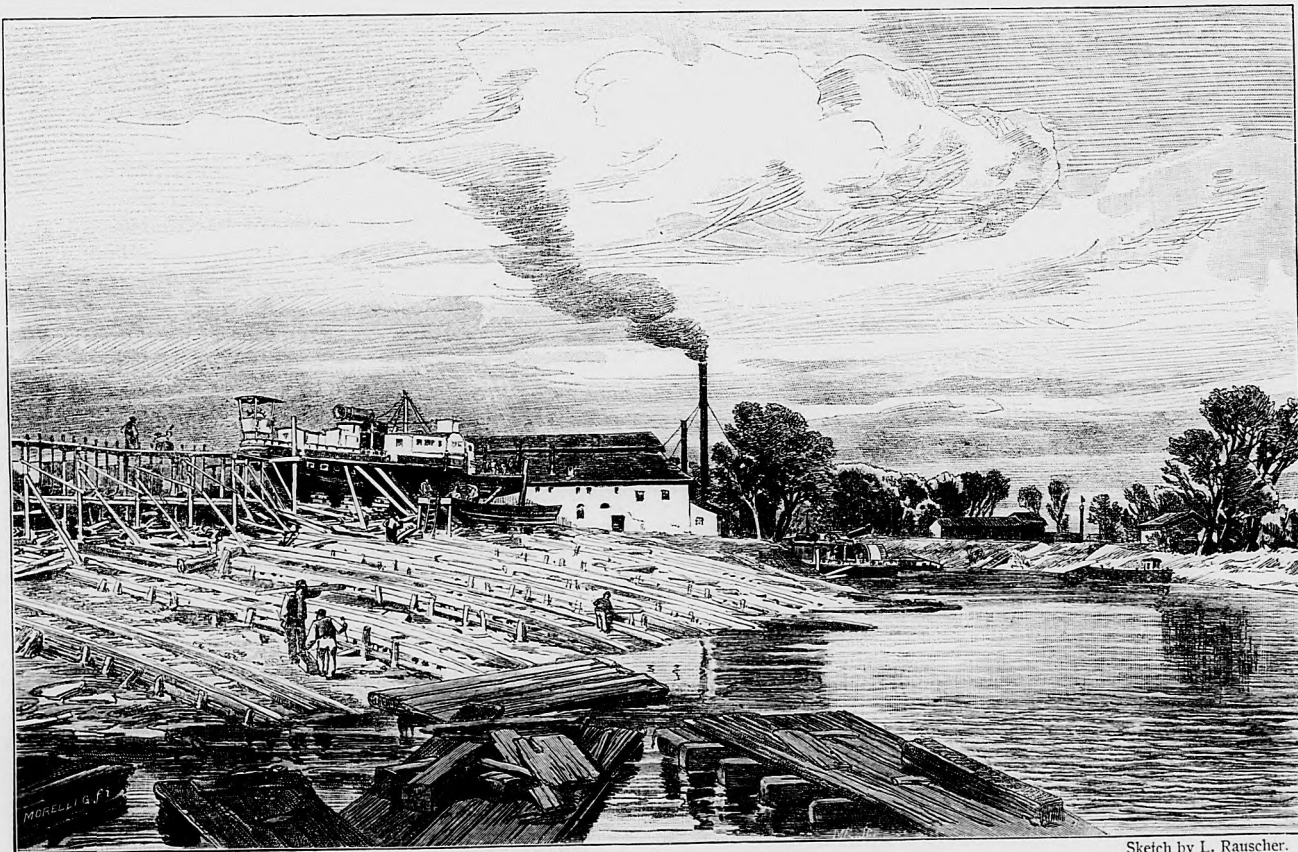
30. §. At the granting of favours to the mining-undertakings mentioned in subsections 2. *g*) and *j*) of Section I. of this Act — with exception of the briquette-factories or to mineral-oil and Cali-salts-prospecting and producing undertakings the local visitation has to be made by a regional representative of the Mining Department.

This regional representative forwards the petition — joining to it the report of local visitation with the certificate of the aforesaid facts, a statement that the works in question answer to all the conditions, which are fixed in regard to equipment in compliance with modern technical requirements, applying to washing, amalgamation and electricity, as well as in regard to mineral-oil and Calisalt-prospecting and producing undertakings — to the Roy. Hung. Minister of Commerce.

31. §. The inspection of agricultural spirit-distilleries will be performed by the Huug. Roy. Minister of Agriculture's own officers.

32. §. In deciding the date of commencing trade that date must be taken, when at least 25 percent of the quantity of industrial articles manufactured in the industrial works are produced in a quality fit for sale and purposes of trade; the report will state in same time the day on which the manufacturing was begun. For agricultural spirit-distilleries the date of commencing works will be stated by the local Finance-Direction.

33. §. When the Finance-Direction requires explanations to be given on the basis of a local inspection, they are obliged, in order to obtain it, to apply to the Royal Industry-Inspector of the region. The Royal Industry-Inspectors are obliged to answer such requests of the Finance-Directions' in preferential order.



THE Ó-BUDA SHIPYARD.

Sketch by L. Rauscher.

34. §. The Royal Industry-Inspectors are obliged to visit once every year the factories and industrial works granted State-favours — with exception of the agricultural spirit-distilleries and the miningworks mentioned in Section 30. of this Instruction — and to make a separate report about each visit stating whether every requirement has been carried out on the industrial works and whether all those conditions are fulfilled which served as basis and conditions of grant of favours.

These reports are to be communicated to the Minister of Finance.

35. §. The Finance-Directions (Tax-Inspector) are obliged to act according to the order of the Minister of Finance, in all matters described by the Act XLIX. of 1899. and the present Instruction concerning the execution of this Act.

Namely they are obliged :

1. To return the petitions sent to them for the purpose of reporting upon them ;

a) consider in every case thoroughly the existing circumstances and facts ;

b) in such cases, when the petitioning manufacturer or tradesman requests the decision of the proportional period mentioned in Section 7. of the present Instruction, the data are to be duly enquired into and combined and to be reported upon ;

2. to notify, in the list made for the purpose of these cases, the granting of State-favours after the receipt of the government order concerning the exemptions, and to exonerate the owners of the favoured factories or industrial works, resp. the tenants of agricultural spirit-distilleries from the corresponding income tax of the factory or industrial works, for the duration of favours either wholly, or partly, conforming themselves strictly to the rules of Section 5. of the present Instruction.

In the list of favoured establishments are to be noted :

a) the name of the owner (private members of the firm) of the factory, or of the industrial works, or of its tenants ;

b) the subsequent changes in the firm or its members ;

c) the place (county, community) of the factory or industrial works ;

d) the denomination of the factory or industrial works ;

e) the registering number of the government order granting the State-favours and the entrynumber of this order in the register of Finance-Direction (tax-Inspector) ;

f) those trade-branches, to which the favours extend ;

g) the duration terms of the favours ;

h) special decisions contained in the governmental order ;

i) the amount of taxes assessed previously to the petitioning, as of taxes assessed in the years following the granting of favours, and

j) the number and date of the orders given regarding the taxes to be assessed in consequence of ceasing of State-favours.

3. To submit the petitions received by them in regard to industrial-salt, in every case, after considering the existing circumstances and joining their own opinion, to the Roy. Hung. Minister of Finances.

4. To perform the prescribed systematical control through the nearest financial officer, as well as to act after the receipt of ministerial order concerning the grant of industrial salt in conformity with the instructions contained in it, as with the legal dispositions and rules.

SECTION V.

36. §. If some factory or industrial works granted with State-favours do not conform to the conditions required

for the granting of State-favours, the latter can be withdrawn. Regarding this the Minister of Commerce decides in conjunction with the Minister of Finance, and — if an industrial branch of agricultural character is in question — in conjunction with the Minister of Agriculture ; in regard to the agricultural spirit-distilleries the Minister of Agriculture decides in conjunction with the Ministers of Finance and of Commerce.

Regarding the factories in the territory of Croatia-Slavonia the decisions will be made according to Section 11. of Act XLIX. 1899. in conjunction with the Banus of Croatia-Slavonia-Dalmatia.

The withdrawal of the favours is to be brought to the knowledge of the person granted with favour, in the same way in which he had received the information of the grant of State-favours.

Budapest, the 19th March 1900.

Hegedüs m. p.

Hung. Roy. Minister of Commerce.



A Call to Young Hungary.

By W. B. FORSTER BOVILL.

THE SECURITY of a nation depends largely upon the ability of its progressive forces to utilise the youth of its time. Disraeli recognised — it may be but dimly — the value of the youth of England, and sought to harness the stimulating spirit they possessed and drive towards a democratic goal. — Mazzini in Italy, and those who with him changed his country from «a mere geographical expression», into one united whole ; succeeded in no small degree as they were able to enlist the services — body and soul — of «Young Italy». The activity of organised youth is a perpetual menace to conservative institutions. No statesman in these latter days is able to dispute that in statecraft the world is growing younger. Youthfulness and power is not measured by length of life, and even stodgy old England is beginning to realise the virtues of «the youth in politics». In Servia a ministry of young men is transforming — in its own way — the country from chaos into order. The spirit of modern civilisation, the colouring force of modern statesmanship, and the energising value of political institutions is invariably found amongst that group of keen individuals who have not topped the tree at forty.

There is a universality about this idea that should appeal not merely to the ruling classes of a country but to the ruled. As a student of Hungarian character, institutions, and history ; as one keenly in touch with the mystifying movements of your varied political situation, and as one whose sympathy in your national aspirations is unbounded, it is with regret that I can find no appreciable degree of organised power amongst the youth of Hungary to day. Age has its virtues, but it has also its limitations, and one of these is physical capacity. — The spirit is often willing, but alas the flesh is weak. The desire and intent to aid is present, but there is no driving force. Both Germany and England dur-

ing the last two or three years have realised this and in both countries there has accordingly sprung up a «League of Young Liberals». If the aim of the majority in Hungary is the independence of their country, then, in order to secure that solidarity upon which independence so much depends, the youth of Hungary must be requisitioned.

The atom alone may be insignificant, but an aggregation of atoms become as powerful as the sea. Oh what possibilities are here contained! What can en-franchisement do without the necessary moral virtues that go towards civic and national honour? Is there no voice, no pen, no musician who

made of disagreements alone, and it is that form of history which is able to profit by the sayings of wise men, «and the recorded experience of the past» which I mean for special study. The basis of all patriotism and by this I do not mean the mere sentimental basis of all patriotism; is the appropriation of historic facts, and a due perception of, and reverence for the historic spirit, and it is this holy form of patriotism that I commend to Young Hungary to day. Disraeli was quite right when he said «*The youth of a Nation are the Masters of Posterity*». Who is to be the first statesman in Hungary to realise this, and thus build up that valuable body

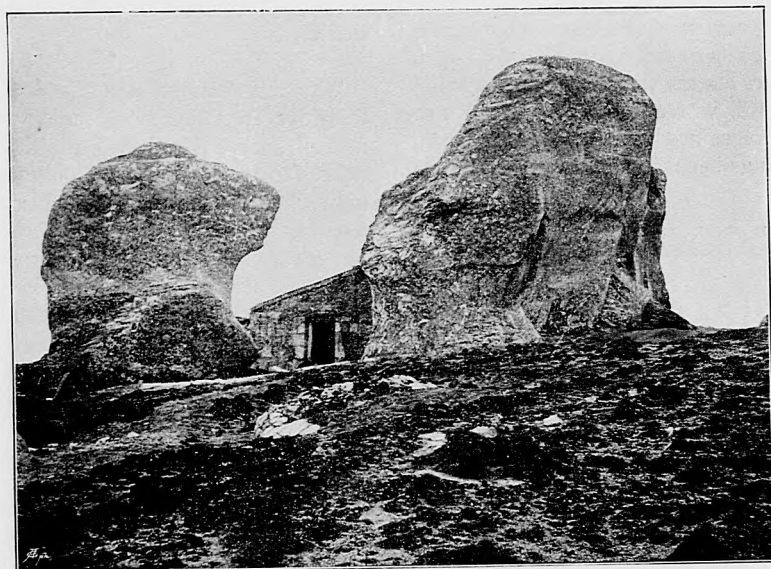


Photo by L. Petrik.

THE OM ROCKS ON THE BUCSES MOUNTAIN.

can awaken the youth of this country, awaken them not so much to their opportunities as to their responsibilities? Obstacles are but as carded houses to youth. On all sides have I heard the groanings, the despairing wails of disappointed age: surely now it is high time that the exultancy of the youth of Hungary should be experienced, and the tears wiped from the face of a downtrodden humanity. But how is such a spirit to be manipulated for the well-being of a nation? All great movements are not merely enthusiastic, they are serious. First of all the history of the country must be apprehended. Not the mere grouping together of dates, the mere chronicling of battles, or the biographical data concerning monarchs or statesman. Such alone is not history. History is the bone and blood and muscle of the humblest unit of the race. The peasant makes his contribution as does the King. It is said of Henry IV, that after the battle of Aumale in which he was wounded, that on finding no two generals agreeing in their accounts of the engagement in which they had taken part; he sarcastically remarked: — «Voilà-que c'est l'histoire!» History however is not

of opinion the country needs so much to day! What potentialities of power are to be found within this unleavened lump! What liberating strenuousness; Oh for a touch of a Master hand! Here at least is a great asset for any of the leaders who to-day are trying to shape the course of events and govern the destiny of the nation. But he who would march at the head of the youth of his time, must not be petty but broad minded, large souled and healthy. There must be no strident accents of infallibility about him, and he must possess that moral force essential to the pushing forward to a successful issue of great-world movements. He must be a man, a man not ignorant of the idealism of youth and peculiarly sensitive to the enthusiasm so necessary as a driving force to idealism. Neither must he be nebulous in his convictions, but convinced of the justness of his cause, willing to fight and die.

The born leader of men recognises the full value of united effort, hence the leader of Young Hungary must be able to fuse rather than disintegrate, in fact must possess broad sympathies, have infinite patience, a large horizon, and must be devoid of

mere denominational rancour. Such a leader would transform Hungary, by transforming its youth. — Such a man of temperament and atmosphere would help to build up that large middle class the absence of which is felt so much to-day. Such a man would make workers not talkers; and Hungary is far too eloquent to-day. It is deeds of which Hungary is scant. The hope of a nation is its Youth. Who will, amongst the many leaders realise this and set to work to regenerate Hungary? I trust these thoughts born of reflection may find some echo in the hearts of Young Hungary. True, I may be charged with youthfulness of expression, and of inadequateness of experience. As to such a charge I simply recall Pitt's reference to Walpole: — «The atrocious crime of being a young man which the honourable gentleman has with such spirit and decency charged upon me, I shall neither attempt to palliate nor deny; but content myself with wishing that I may be one of those whose follies may cease with their youth, and not of that number who are ignorant in spite of experience».



TOPICAL NOTES

Dr. Barnardo †

THE ENGLISH nation has sustained a great loss by the death of the great philanthropist although for many years troubled with a weak heart nothing could induce him to give up his great work and rest and probably no one can realize what the great strain of feeding and clothing such an army of children means. No man has done more for distressed childhood than this great foster father of the waif and many thousands look back with thankfulness to the time when they were taken into Dr. Barnardo's family. Last founders day I had the privilege of visiting the Girls Homes at Barking-side and hearing the great man plead for his little ones. Hundreds of boys and girls were there to bid farewell for on the morrow they were off to Canada. I am told Dr. Barnardo was in the habit of kissing every child and presenting each with a bible and prayer book on leaving England. It did ones heart good to visit the cottage homes each with its «mother» and her family of 16 or so including a baby — the dormitories with the dainty little pink and blue covered beds — the play room well-stocked with toys and books, and the wardrobes with their ample supplies of clothing to say nothing of the well appointed kitchen where the girls are taught cooking etc. But this is only a very small part of the work carried on at the Homes-Representatives from the Boys-Homes tried their hands at all sorts of work while a visit to the girls' embroidery school and the laundry was an insight and pleasure. We thank god for Barnardo and trust others may be found to carry on the great work of

saving the children and helping them to become useful members of society.

*

Dr. Barnardo tells a story of a lad whom he had accepted for his Homes, after receiving a very bad account of his misdeeds as a juvenile pickpocket. The boy boasted of all sorts of achievements until Dr. Barnardo said: «I don't believe what you are saying. Sit there while I write a letter». Several minutes elapsed while Dr. Barnardo went on writing. Then the boy asked him very innocently, «Please, sir, what is the time?» Dr. Barnardo discovered to his amazement that his gold watch was gone! The young pickpocket had taken it to prove that his stories of past deeds of skilful thieving were founded on fact!

*

We learn that the Rev. C. H. Irwin, M. A., the Religious Tract Society's Secretary for the Continent of Europe is expected to visit our city in October. Mr. Irwin is Editor of the «Sunday at Home» in which there appeared a month or two ago an interesting article on Hungary. We understand that Mr. Irwin has made a tour of inspection in France, Spain and Portugal, and is now to visit Austria and Hungary. He will give a lecture in English on Saturday evening October 14th in the Hall at Hold-utca 17, and is also expected to preach at the English Service in the Reformed Church the following day.

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also in Hungarian and German, are delivered in the hall, Kertész-utca 39. The Religious Tract Society's Depot at Alkotmány-utca 15, is open daily from 8 a. m. till 6.30 p. m.

Budapest, Sept. 25, 1905. JAS. T. WEBSTER.

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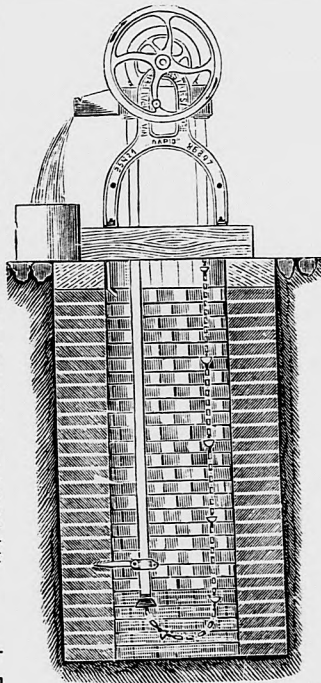
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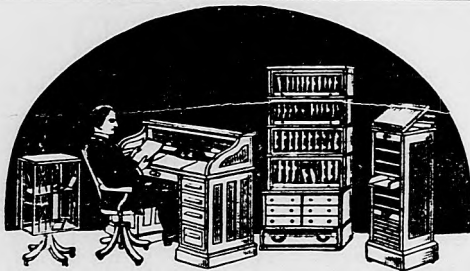
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