

TREASURY DEPARTMENT
BUREAU OF PROHIBITION

REGULATIONS No. 5

RELATING TO THE

IMPORTATION, MANUFACTURE, PRODUCTION
COMPOUNDING, SALE, DISPENSING
AND GIVING AWAY OF

OPIUM OR COCA LEAVES

THEIR SALTS, DERIVATIVES
OR PREPARATIONS THEREOF

UNDER THE

ACT OF DECEMBER 17, 1914, AS AMENDED BY SECTIONS 703 AND 704
OF THE REVENUE ACT OF 1926, THE ACT OF JANUARY 22, 1927, AND
THE ACT OF MARCH 3, 1927, AND UNDER SECTION 705
OF THE REVENUE ACT OF 1926

INTERNAL REVENUE-PROHIBITION
NARCOTIC REGULATIONS

JOINT NARCOTIC REGULATIONS MADE BY THE COMMISSIONER OF
INTERNAL REVENUE AND THE COMMISSIONER OF PROHIBITION
WITH THE APPROVAL OF THE SECRETARY OF THE TREASURY

(These regulations embrace the substance of Internal Revenue
Regulations No. 35, revised, approved November 24, 1919)

EFFECTIVE DATE, JANUARY 1, 1928



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