

SEC. 2. *And be it further enacted*, That the commissioners under the said act, for each state, respectively, shall be, and hereby are authorized to extend the time thereby allowed for receiving appeals by the principal assessors, and also the time so allowed for returning lists by the assistant assessors in all cases where the said commissioners shall deem such extension necessary, and for such time as they shall think expedient, and that so much of the twentieth section of the above mentioned act, as requires all appeals to be made in writing, be, and it is hereby repealed.

Amendments of the former act respecting the time of returning lists and respecting appeals.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury shall be, and hereby is authorized and empowered, under the direction of the President of the United States, to augment, in cases where he may find it necessary, the compensations fixed for principal and assistant assessors, by said act, so, however, as that no principal or assistant assessor shall, in any case, receive more than two dollars per day, which additional compensations shall be subject to the same rules of settlement as are established by the aforesaid act respecting the compensations therein fixed for principal and assistant assessors.

Compensations to assessors may be augmented.

APPROVED, February 28, 1799.

STATUTE III.

CHAP. XXI.—*An Act altering the time of holding the District Court in Vermont.*

Feb. 28, 1799.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the session of the district court for the district of Vermont, by law appointed to be holden at Rutland in said district on the first Monday of May annually, shall hereafter be holden at Rutland in said district on the second Monday of May annually.

1802, ch. 31.
1816, ch. 31.

SEC. 2. *And be it further enacted*, That all process which shall have been issued, and all recognizances returnable, and all suits and other proceedings which have been continued to the said district court on the first Monday of May next, shall be returned and held continued to the said court on the second Monday of May next.

APPROVED, February 28, 1799.

STATUTE III.

CHAP. XXII.—*An Act to regulate the collection of duties on imports and tonnage.*

March 2, 1799.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the state of New Hampshire shall be one district, to be called the district of Portsmouth, of which the town of Portsmouth shall be the sole port of entry, and the towns of Newcastle, Dover and Exeter, ports of delivery only; but all ships or vessels, bound to or from either of the said ports of delivery, shall first come to, enter and clear at Portsmouth; and a collector, naval officer and surveyor for the said district, shall be appointed, to reside at Portsmouth; and the authority of the officers of the said district shall, for the purposes of this act, extend to the northern boundary line of the said state of New Hampshire, adjoining to the British colony of Lower Canada.^(a)

Districts and ports in New Hampshire.

1801, ch. 6.
1822, ch. 16.
1811, ch. 25.

SEC. 2. *And be it further enacted*, That in the state of Massachusetts there shall be twenty-two districts and ports of entry, to wit: Newburyport, Ipswich, Gloucester, Salem and Beverly, as one; Marblehead, Boston and Charlestown, as one; Plymouth, Barnstable, Nantucket, Edgartown, New Bedford, Dighton, York, Biddeford and Pepperelborough, as one; Portland and Falmouth, as one; Bath, Wiscasset, Penobscot, Frenchman's Bay, Machias, Passamaquody and Waldoborough.

Districts and ports in Massachusetts.

(a) By the act of April 17, 1822, additional districts were established in New Hampshire.

Districts and
ports in Mas-
sachusetts.

To the district of Newburyport, shall be annexed the several towns or landing places of Almsbury, Salisbury, Haverhill and Newbury, which shall be ports of delivery only; and a collector, naval officer, and surveyor for the district shall be appointed, to reside at Newburyport.

To the district of Gloucester shall be annexed the town of Manchester, as a port of delivery only; and a collector and surveyor shall be appointed for the district, to reside at Gloucester.

To the district of Salem and Beverly shall be annexed the town or landing place of Danvers, as a port of delivery only; and a collector, naval officer and surveyor, for the district, shall be appointed, to reside at Salem, and a surveyor, to reside at the town of Beverly.

To the district of Marblehead shall be annexed the town of Lynn, as a port of delivery only; and a collector for the district shall be appointed, to reside at Marblehead.

To the district of Boston and Charlestown shall be annexed the towns or landing places of Medford, Cohasset, Hingham and Weymouth, as ports of delivery only; and a collector, naval officer and surveyor for the district, shall be appointed, to reside at Boston.

To the district of Plymouth shall be annexed the several towns or landing places of Scituate, Duxbury and Kingston, as ports of delivery only; and a collector for the district shall be appointed, to reside at Plymouth.

To the district of Barnstable shall be annexed the several towns or landing places of Sandwich, Falmouth, Hardwich, Wellfleet, Provincetown and Chatham, as ports of delivery only; and a collector for the district shall be appointed, to reside at Barnstable.

In the district of Nantucket, the port of Nantucket shall be the sole port of entry and delivery; and a collector for the district shall be appointed, to reside at Nantucket.

In the district of Edgartown, a collector for the district shall be appointed, to reside at Edgartown.

To the district of New Bedford shall be annexed Westport, Rochester and Wareham, as ports of delivery only; and a collector for the district shall be appointed, to reside at New Bedford.

To the district of Dighton shall be annexed Swansea, Somerset, Freetown, Berkeley and Taunton, as ports of delivery only; and a collector for the district shall be appointed to reside at Dighton.

To the district of York shall be annexed Kittery and Berwick, as ports of delivery only; and a collector for the district shall be appointed, to reside at York.

To the district of Biddeford and Pepperelborough shall be annexed Scarborough, Wells, Kennebunk and Cape Porpoise, as ports of delivery only; and a collector for the district shall be appointed, to reside at Biddeford.

To the district of Portland and Falmouth shall be annexed North Yarmouth, Brunswick, Freeport and Harpswell, as ports of delivery only; and a collector and surveyor shall be appointed for the district, to reside at Portland.

To the district of Bath shall be annexed Hallowell, Pittstown, Topsham, Georgetown and Brunswick, as ports of delivery only; and a collector for the district shall be appointed, to reside at Bath.

To the district of Wiscasset shall be annexed the town of Boothbay, as a port of delivery only; and a collector for the district shall be appointed, to reside at Wiscasset.

To the district of Penobscot shall be annexed Frankfort, Bluehill, Hampden and Deer Island, as ports of delivery only; and a collector for the district shall be appointed, to reside at Castine; which shall be the port of entry for the said district.

To the district of Frenchman's Bay shall be annexed Union River, as

a port of delivery only; and a collector for the district shall be appointed, to reside at Frenchman's Bay.

Districts and
ports in Massa-
chusetts.

For each of the districts of Machias and Passamaquody, shall be appointed a collector, to reside at the said ports of Machias and Passamaquody respectively.

To the district of Waldoborough shall be annexed the towns of Bristol, Nobleborough, Warren, Thomaston, Cushing and Cambden; also that part of a place called Ducktrap, which lies between the towns of Cambden and Northport, as ports of delivery only; and a collector for the district shall be appointed, to reside at Waldoborough, and a surveyor, to reside at Thomaston.

The district of Ipswich shall include the town of Ipswich, as a port of entry only; and a collector for the district shall be appointed, to reside at Ipswich.

The district of Newburyport shall include all the waters and shores from the state of New Hampshire to the north line of Ipswich.

The district of Gloucester shall include all the waters and shores in the towns of Gloucester and Manchester.

The district of Salem and Beverly shall include all the shores and waters within the towns of Beverly, Salem and Danvers.

The district of Marblehead shall include all the waters and shores within the towns of Marblehead and Lynn.

The district of Boston and Charlestown shall include all the waters and shores within the counties of Middlesex, Suffolk and Norfolk.

The district of Plymouth shall include all the waters and shores within the county of Plymouth, excepting the towns of Wareham and Rochester.

The district of Barnstable shall include all the waters and shores within the county of Barnstable.

The district of Nantucket shall include the island of Nantucket.

The district of Edgartown shall include all the waters and shores within the county of Duke's county.

The district of New Bedford shall include all the waters and shores within the towns of New Bedford, Dartmouth, Westport, Rochester and Wareham, together with all the islands within the county of Bristol.

The district of Dighton shall include all the waters and shores on Taunton river, and in the town of Rehoboth.

The district of Waldoborough shall include all the waters and shores from the middle of Damarascotty river to the southwardly side of the town of Northport.

The collectors of the several districts within that part of the state of Massachusetts, eastward of New Hampshire, shall, from time to time, agree upon a divisional line between their respective districts, and transmit the same to the comptroller of the treasury; and such districts so agreed upon, shall include all the waters, shores, and islands within the same, and all the lands adjoining to the British colonies of New Brunswick and Lower Canada, within the eastern part of the state of Massachusetts aforesaid. And in case of disagreement between any of the said collectors, concerning such divisional line, the President of the United States shall determine the same.

SEC. 3. *And be it further enacted,* That in the state of Rhode Island and Providence Plantations, there shall be two districts, to wit: the district of Newport, and the district of Providence. The district of Newport shall comprehend all the waters, shores, bays, harbors, creeks, and inlets, from the west line of the said state, all along the sea-coast; and northward, up the Narraganset bay, as far as the most southerly part of Warwick Neck, and from thence nearly a northeast course, to the south end of Rumstick Point, at high water mark, and shall include the several towns, harbors, and landing places at Westerly, Charleston, South

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ports in Rhode
Island.

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Island.

Kingston, North Kingston, East Greenwich, and all that part of Warwick southward of Warwick Neck, and also the towns, harbors, and landing places of Barrington, Warren, Bristol, Tiverton, Little Compton, and all the towns, harbors, and landing places of the island of Rhode Island, Jamestown, Prudence, New Shoreham, and every other island and place within the said state, southward of Warwick Neck and Rumstick Point.

The district of Providence shall comprehend all the waters, shores, bays, harbors, creeks and inlets, within the state of Rhode Island, northward of a line running nearly a northeast course from the south end of Warwick Neck to the south end of Rumstick Point at high water mark, including only the waters bounded by the east and west shores of said Rumstick Point and Warwick Neck, leading up the bay of the port of Providence. The town of Newport shall be the sole port of entry in the said district of Newport; and a collector, naval officer and surveyor for the district shall be appointed, to reside at the said town of Newport: and North Kingston, East Greenwich, Barrington, Warren, Bristol and Pawcatuck river in Westerly, shall be ports of delivery only; and a surveyor shall be appointed, to reside at each of the ports of North Kingston, East Greenwich, Warren, Bristol and Pawcatuck river; and the surveyor to reside at Warren shall be surveyor for the port of Barrington. The town of Providence shall be the sole port of entry, in the said district of Providence; and Patuxet in the same district shall be a port of delivery only; and a collector, naval officer and surveyor shall be appointed, to reside at Providence; and a surveyor shall be appointed, to reside at Patuxet.

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ports in Con-
necticut.

SEC. 4. *And be it further enacted*, That in the state of Connecticut there shall be four districts, to wit: New London, New Haven, Fairfield and Middletown. The district of New London shall extend from the east line of the said state of Connecticut to the east line of the town of Lyme, and shall include the several towns or landing places of Norwich, Stonington and Groton, as ports of delivery only; and New London to be the sole port of entry; and a collector and surveyor for the district shall be appointed, to reside at New London; and a surveyor, to reside at Stonington.

The district of New Haven shall extend from the west line of the district of New London, westerly to Ousatumnick river, to which shall be annexed the several towns, or landing places of Guildford, Branford, Milford and Derby, as ports of delivery only; and New Haven shall be the sole port of entry; and a collector and surveyor for the district shall be appointed, to reside at New Haven.

The district of Fairfield shall include all the ports and places in the said state of Connecticut west of the district of New Haven, to which shall be annexed the several towns or landing places of Norwalk, Stratford, Stamford and Greenwich, as ports of delivery only; Fairfield shall be the sole port of entry; and a collector for the district shall be appointed, to reside at Fairfield.

The district of Middletown shall include the several towns and landing places of Lyme, Saybrook, Killingsworth, Haddam, East Haddam, Middletown, Chatham, Weathersfield, Glastenbury, Hartford, East Hartford, Windsor and East Windsor, of which Middletown shall be the sole port of entry; and the other towns and landing places before named, shall be ports of delivery only; and a collector and surveyor shall be appointed, to reside at Middletown; and a surveyor shall be appointed, to reside at Hartford, and another to reside at Saybrook.

Districts and
ports in New
York.

SEC. 5. *And be it further enacted*, That in the state of New York, there shall be six districts, to wit: Sagg Harbor on Nassau or Long Island, the city of New York, the city of Hudson, Champlain, Oswego and Niagara.

The district of Sagg Harbor shall include all the bays, harbors, rivers and shores, within the two points of land which are called Oyster Pond point, and Mantauck point; and a collector for the district shall be appointed, to reside at Sagg Harbor, which shall be the only port of entry and delivery in the said district.

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ports in New
York.

The district of the city of New York shall include all such part of the coasts, rivers, bays and harbors of the said state as are not included in other districts of the said state, especially the several towns or landing places of New Windsor, Newburgh, Poughkeepsie, Esopus, Kinderhook and Albany, as ports of delivery only; and a collector, naval officer and surveyor for the district shall be appointed, to reside at New York, which shall be the sole port of entry for the district; and a surveyor, at the city of Albany: and the President of the United States is authorized, if he judge it expedient, to appoint one other surveyor, to reside at such other place in the said district as he shall appoint.

The district of Hudson shall include all the waters and shores of the said city; and a collector shall be appointed for the said district, to reside at the said city of Hudson, which shall be the sole port of entry and delivery.

The district of Champlain shall include all such shores and waters of Lake Champlain, and the rivers connected therewith, as lie within the said state of New York; and the said district shall extend westwardly along the northern boundary line of the said state, unto the place where said line is bounded by the river St. Lawrence; and the President of the United States is hereby authorized to appoint such place within the said district to be a port of entry and delivery, as he shall judge expedient; and a collector shall be appointed, to reside at the port of entry which may be established within the said district; and the President is also authorized, if he shall judge proper, to appoint, not exceeding two surveyors, to reside at such places as he may judge expedient to constitute ports of delivery only.

The district of Oswego shall include all the shores and waters of the river St. Lawrence, from the place where said river is intersected by the forty-fifth degree of northern latitude, and all the shores and waters of Lake Ontario, and the rivers and waters connected therewith, lying within the jurisdiction of the United States, and within the state of New York, to the eastward of the west bank of Genesee river; and a collector shall be appointed, who shall reside at or near Oswego, at such place as the President of the United States shall appoint to be the port of entry for the district; and the President of the United States is authorized to appoint not exceeding three surveyors, to reside at such places within the said district, as he shall judge proper, and to constitute each or either of such places to be ports of delivery only.

The district of Niagara shall include all the shores and waters of Lake Ontario and Lake Erie, and the rivers connected therewith, lying within the jurisdiction of the United States, and within the state of New York, to the westward of the west bank of Genesee river; and a collector shall be appointed who shall reside at Niagara, which shall be the sole port of entry for the district; and the President of the United States is authorized to appoint, not exceeding two surveyors, to reside at such places within the said district, as he shall judge proper, and to constitute each or either of such places to be the ports of delivery only.

SEC. 6. *And be it further enacted*, That the state of Vermont shall constitute one district, which shall include all such shores and waters of Lake Champlain, and the rivers connected therewith, as lie within the said state, and shall also extend along the northern boundary line of the said state, adjoining to the British colony of Lower Canada; and the President of the United States is authorized to appoint such place within the said district, to be the sole port of entry, as he shall judge

Districts and
ports in Ver-
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proper; and a collector shall be appointed to reside thereat; and the President of the United States is also authorized, if he judge it expedient, to establish not exceeding two places as ports of delivery only, and to appoint surveyors for each, or either of said places, at his discretion: *Provided nevertheless*, that the President of the United States may, whenever he shall judge it expedient, and for the interest of the United States, erect the northern boundary line of the said state, adjoining the British colony of Lower Canada, or so much thereof, as he may think proper, into a separate district, and appoint a collector, to reside at such port of entry and delivery, as may be established by the President within the same.

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ports in New
Jersey.

SEC. 7. *And be it further enacted*, That in the state of New Jersey, there shall be five districts, to wit: Perth Amboy, Burlington, Bridgetown, Great Egg Harbor and Little Egg Harbor, which shall severally be ports of entry. The district of Perth Amboy shall comprehend all that part of the state of New Jersey, known by the name of East New Jersey (that part excepted which is hereafter included in the district of Little Egg Harbor), together with all the waters thereof, heretofore within the jurisdiction of the said state; in which district the towns, or landing places of New Brunswick, Middletown Point, Elizabethtown and Newark, shall be ports of delivery only; and a collector for the district shall be appointed, to reside at Perth Amboy, and a surveyor, to reside at New Brunswick.

The district of Burlington shall comprehend that part of the said state known by the name of West New Jersey, which lies to the eastward and northward of the county of Gloucester, with all the waters thereof heretofore within the jurisdiction of the said state, in which district the landing place of Lambertson shall be a port of delivery only; and a collector shall be appointed for the district, to reside at Burlington, which shall be the port of entry for the district.

The district of Bridgetown shall comprehend the counties of Gloucester, Salem, Cumberland and Cape May (such parts of the county of Gloucester and Cape May as shall be herein after included in the district of Great Egg Harbor, excepted), and all the waters thereof heretofore within the jurisdiction of the said state; and the town of Salem and Port Elizabeth on Maurice river shall be ports of delivery only; and a collector for the district shall be appointed, to reside at Bridgetown, which shall be the port of entry for the district.

The district of Great Egg Harbor shall comprehend the river of Great Egg Harbor, together with all the inlets, bays, sounds, rivers and creeks, along the sea-coast, from Brigantine Inlet to Cape May; and a collector for the district shall be appointed, to reside at Somers Point, on the said river of Great Egg Harbor.

The district of Little Egg Harbor shall comprehend all the shores, waters, bays, rivers and creeks from Barnegat Inlet to Brigantine Inlet, both inclusively; and the town of Tuckerton shall be the sole port of entry for the said district; and a collector for the same shall be appointed, to reside at Tuckerton.

Districts and
ports in Penn-
sylvania.

SEC. 8. *And be it further enacted*, That in the state of Pennsylvania, there shall be two districts, to wit: Philadelphia, and Presque Isle. The district of Philadelphia shall include all the shores and waters of the river Delaware, and the rivers and waters connected therewith, lying within the state of Pennsylvania; and the city of Philadelphia shall be the sole port of entry and delivery for the same; and a collector, naval officer and surveyor for the district shall be appointed, who shall reside at the city of Philadelphia.

The district of Presque Isle shall include all the shores and waters of Lake Erie, and the rivers and waters connected therewith, lying within the jurisdiction of the United States and the state of Pennsyl-

vania; and a collector for the said district shall be appointed, who shall reside at Presque Isle.

SEC. 9. *And be it further enacted*, That the state of Delaware shall be one district, and the borough of Wilmington shall be the only port of entry, to which shall be annexed, New Castle and Port Penn, as ports of delivery only; and a collector for the district shall be appointed, to reside at the said port of Wilmington.

Districts and
ports in Dela-
ware.

SEC. 10. *And be it further enacted*, That in the state of Maryland there shall be ten districts, to wit: Baltimore, Chester, Oxford, Vienna, Snowhill, Annapolis, Nottingham, Nanjemoy, Georgetown and Havre-de-Grace.

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ports in Mary-
land.

The district of Baltimore shall include Patapsco river, Turkey Point, Spes Utiaæ Island, and all the waters and shores on the west side of Chesapeake Bay, from the mouth of Magetty river, which shall not be included in the district of Havre-de-Grace; and a collector, naval officer and surveyor for the district shall be appointed, to reside at Baltimore, which shall be the sole port of entry.

The district of Chester shall include Chester river, and all the waters and shores on the eastern side of Chesapeake Bay, from the south side of Elk river, to the north side of the Eastern bay, and Wye river, inclusive; in which Georgetown on Sassafra river, shall be a port of delivery only; and a collector for the district shall be appointed, to reside at Chester, which shall be the sole port of entry.

The district of Oxford shall include all the waters and shores on the eastern side of Chesapeake Bay, from the north side of Wye river, and the Eastern bay, to the south side of Great Choptank river, inclusive; and Cambridge shall be a port of delivery only; and a collector for the district shall be appointed, to reside at Oxford, which shall be the sole port of entry.

The district of Vienna shall include all the waters and shores on the eastern side of Chesapeake Bay from the south side of Great Choptank river, to the south side of Hooper's Streights, Hayne's Point, and Wicomico river, inclusive; and Salisbury shall be a port of delivery only; and a collector for the district shall be appointed, to reside at Vienna, which shall be the sole port of entry.

The district of Snowhill shall include all the waters and shores on the sea-coast, from the north line of Virginia, to the south line of Delaware, together with all the waters and shores on the eastern side of Chesapeake Bay, from the south side of Wicomico river to the south side of Pocomoke river, inclusive, so far as the jurisdiction of the said state of Maryland extends; to which Sinnipuxent shall be a port of delivery for West India produce only; and a collector for the district shall be appointed, to reside at Snowhill, which shall be the sole port of entry.

The district of Annapolis shall include Magetty river, and all the waters and shores from thence to Drum Point on Patuxent river; and a collector for the district shall be appointed, to reside at Annapolis, which shall be the sole port of entry and delivery for the same.

The district of Nottingham shall include all the waters and shores on the west side of Chesapeake Bay, to Drum Point, on the river Patuxent, together with the said river, and all the navigable waters emptying into the same, to which Benedick, Lower Marlborough, Town Creek, and Sylvey's Landing, shall be annexed as ports of delivery only; and a collector for the district shall be appointed, to reside at Nottingham, and a surveyor at Town Creek; and Nottingham shall be the sole port of entry.

The district of Nanjemoy shall include all the waters of the Potomac within the jurisdiction of the state of Maryland, from Point-look-out to Pomonky creek inclusive, to which Cedar Point, Saint Mary's and

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land.

Lewellensburgh shall be annexed as ports of delivery only; and a collector for the district shall be appointed, to reside at Nanjemoy; also a surveyor, to reside at each of the towns of St. Mary's and Lewellensburgh; and Nanjemoy shall be the sole port of entry.

The district of Georgetown shall include all the waters and shores from Pomonky creek on the north side of Potomac river, to the head of the navigable waters of the said river, within the jurisdiction of the state of Maryland, to which Digges's Landing and Carrolsburg shall be annexed as ports of delivery only; and a collector for the district shall be appointed, to reside at Georgetown, which shall be the sole port of entry.

The district of Havre-de-Grace shall include all the waters and shores of the Chesapeake Bay, above Turkey Point and Spes Utiae Island to the south side of Elk river, inclusive; and a collector for the district shall be appointed, to reside at Havre-de-Grace, which shall be the sole port of entry for the same.

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ports in Vir-
ginia.

SEC. 11. *And be it further enacted*, That in the state of Virginia there shall be eleven districts, to wit: Hampton, as one port, Norfolk and Portsmouth, as one port, Bermuda Hundred and City Point, as one port, Yorktown, Tappahannock, Yeocomico river, including Kinsale, Dumfries, including Newport, Alexandria, Folly Landing, Cherrystone and South Quay. The authority of the officers at Hampton shall extend over all the waters, shores, bays, harbors and inlets between the south side of the mouth of York river, along the west shore of Chesapeake Bay, to Hampton, and thence up the northern side of James river, to the east side of Chickahominy river; and a collector for the district shall be appointed, to reside at Hampton, which shall be the sole port of entry.

To the district of Norfolk and Portsmouth shall be annexed Suffolk and Smithfield, as ports of delivery only: and the authority of the officers of the district shall extend over all the waters, shores, bays, harbors and inlets, comprehended within a line drawn from Cape Henry to the mouth of James river, and thence up the south side of James river to Hood's, inclusively, and up Elizabeth river to the highest tide water thereof; and Norfolk and Portsmouth shall be the sole port of entry; and a collector, naval officer and surveyor for the district shall be appointed, to reside at Norfolk; also a surveyor, to reside at each of the ports of Suffolk and Smithfield.

To the district of Bermuda Hundred, or City Point, shall be annexed Richmond, Petersburg and Manchester, as ports of delivery only; and a collector and surveyor shall be appointed for the said district, to reside at Bermuda Hundred, or City Point, which shall be the sole port of entry; also a surveyor for Petersburg, to reside thereat; and a surveyor for Richmond and Manchester, to reside at Richmond; and the authority of the officers of the said district shall extend over all the waters, shores, bays, harbors and inlets, comprehended between Hood's, on the southern side of James river, and the highest tide water on James and Appamatox rivers, and on the northern side of James river from the highest tide water to the eastern bank of Chickahominy river.

To the district of Yorktown shall be annexed West Point and Cumberland as ports of delivery only; and a collector for the district shall be appointed, to reside at Yorktown, which shall be the sole port of entry; also a surveyor for the two ports of delivery, to reside at West Point; and the authority of the officers of the said district shall extend over all the waters, shores, bays, harbors and inlets comprehended between the point forming the south shore of the mouth of Rappahannock river, and the point forming the south shore of the mouth of York river, and thence up the said river to West Point, and thence up Pamunkey and Mattapony rivers to the highest navigable waters thereof.

To the district of Tappahannock shall be annexed Urbanna, Port Royal and Fredericksburg, (including Falmouth) as ports of delivery only; and a collector for the district shall be appointed, to reside at Tappahannock, which shall be the sole port of entry; also a surveyor for each of the ports of Urbanna, Port Royal and Fredericksburg; and the authority of the officers of the said district shall extend over all the waters, shores, harbors, bays and inlets comprehended between Smith's Point at the mouth of the Potomac river, and the point forming the south shore of the mouth of Rappahannock river, and thence up the last mentioned river to the highest tide water thereof.

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ports in Virgi-
nia.

The district of Yeocomico river, including Kinsale, shall extend from Smith's Point, on the south side of Potomac river, to Boyd's Hole, on the same river, including all the waters, shores, bays, harbors, creeks and inlets, along the south shore of Potomac river to Boyd's Hole aforesaid; and Yeocomico, including Kinsale, shall be the sole port of entry; and a collector for the district shall be appointed, to reside on Yeocomico river.

The district of Dumfries, including Newport, shall extend from Boyd's Hole to Cockpit Point, on the south side of Potomac river; and a collector for the district shall be appointed, to reside at Dumfries, which shall be the sole port of entry; and the authority of the officers of this district shall extend over all the waters, shores, bays, harbors, creeks and inlets, comprehended between Boyd's Hole and Cockpit Point aforesaid.

For the district of Alexandria shall be appointed a collector and surveyor, to reside at Alexandria, which shall be the sole port of entry; and the authority of the officers of the said district shall extend over all the waters, shores, bays, harbors, creeks and inlets on the south side of the river Potomac, from the last mentioned Cockpit Point to the highest tide water of the said river.

For the district of Folly Landing shall be appointed a collector, who shall reside at Accomack Courthouse, and whose authority shall extend over all the waters, shores, bays, harbors and inlets of the county of Accomack.

For the district of Cherrystone shall be appointed a collector, to reside at Cherrystone, whose authority shall extend over all the waters, shores, bays, harbors and inlets comprehended within Northampton county.

For the district of South Quay a collector shall be appointed, to reside thereat, whose authority shall extend over all the waters, shores, bays, harbors and inlets in that part of the state of Virginia to the southward of the district of Norfolk, and not included in said district, comprehended within the limits of the said state.

SEC. 12. *And be it further enacted*, That in the state of North Carolina there shall be five districts, to wit: one, to be called the district of Wilmington, and to comprehend all the waters, shores, bays, harbors, creeks and inlets from Little River inlet inclusive, to New River inlet inclusive. The town of Wilmington shall be a port of entry and delivery, and there shall be a collector, naval officer and surveyor, to reside at the said town of Wilmington. Another district, to be called the district of Newbern, which shall comprehend all the waters, shores, bays, harbors, creeks and inlets from New River inlet inclusive, to Ocracoke inlet inclusive, together with that part of Pampticoe Sound, which lies southward and westward of the shoal projecting from the mouth of Pampticoe river, towards the Royal Shoal, and southward of the said Royal Shoal; that the town of Newbern shall be a port of entry and delivery, and the towns of Beaufort and Swansborough shall be ports of delivery only; and there shall be a collector appointed for the district, to reside at Newbern, and a surveyor, to reside at Beaufort, and one at Swansborough. And it shall be lawful for the President of the United States, if he shall

Districts and
ports in North
Carolina.

Districts and
ports in North
Carolina.

judge it expedient, and for the interest of the United States, to establish a port of delivery at Shell Castle or Beacon Island, near Ocracoke Inlet, and to appoint a surveyor to reside thereat. Another district, to be called the district of Washington, which shall comprehend all that part of Pampticoe Sound, not included in the district of Newbern as far north as the Marshes; the town of Washington shall be the sole port of entry and delivery; and a collector for the district shall be appointed, to reside within the same. Another district, which shall be called the district of Edenton, and to comprehend all the waters, bays, harbors, creeks and inlets from the Marshes inclusive, northward and westward, except those included in the district of Cambden. The town of Edenton shall be a port of entry and delivery, and Hertford, Murfreesborough, Princeton, Winton, Bennet's Creek, Plymouth, Windsor and Skewarky, ports of delivery; and a collector for the district shall be appointed, to reside at the town of Edenton, and a surveyor at each of the ports of Hertford, Winton, Bennet's Creek, Plymouth, Windsor and Skewarky; and one at Murfreesborough, for said port and for Princeton. Another district, which shall be called the district of Cambden, and to comprehend North River, Pasquotank and Little rivers, and all the waters, shores, bays, harbors, creeks and inlets from the junction of Currituck and Albarmarle Sounds, to the north extremity of Blackbay; and Plankbridge, on Sawyer's creek, shall be the ports of entry and delivery, and Nixonton, Indian Town, Newbiggin Creek, Currituck Inlet, Pasquotank River Bridge, ports of delivery; and a collector for the district shall be appointed, to reside at Plankbridge, on Sawyer's creek, and a surveyor at each of the ports of Nixonton, Indian Town, Currituck Inlet, Pasquotank River Bridge and Newbiggin Creek; and that the authority of the several officers of each district shall extend over all the waters, shores, bays, harbors, creeks and inlets, comprehended within each district. Provided that all ships or vessels, intending to proceed to Plymouth, Windsor, Skewarky, Winton, Bennet's Creek Bridge, Murfreesborough or Princeton, shall first come to and enter at the port of Edenton; and provided also, that any vessels coming in at Ocracoke Inlet, that may be under the necessity of employing lighters before they pass the Royal Shoal, may be at liberty to enter at any port of entry connected with the waters of said inlet, to which such vessels are bound; and that any vessel coming in at said inlet in ballast, for the purpose of loading without the Royal Shoals, shall be at liberty to enter at any port of entry connected with the waters of said inlet.

Districts and
ports in South
Carolina.

SEC. 13. *And be it further enacted*, That in the state of South Carolina there shall be three districts, to wit: Georgetown, Charleston and Beaufort, each of which shall be a port of entry. The district of Georgetown shall include the shores, inlets and rivers, from the boundary of North Carolina to the point of Cape Romain. The district of Charleston shall include all the shores, inlets and rivers, from Cape Romain to Combahee river, inclusive; and the district of Beaufort shall include the shores, inlets and rivers, from Combahee river to Back river in Georgia, comprehending all the shores, inlets and harbors, formed by the different bars and sea islands lying within each district respectively; and a collector, naval officer and surveyor shall be appointed, to reside at Charleston, and a collector at each of the other ports.

Districts and
ports in Geor-
gia.

SEC. 14. *And be it further enacted*, That in the state of Georgia there shall be five districts, to wit: Savannah, Sunbury, Brunswick, St. Mary's and Hardwicke; each of which shall be a port of entry. The district of Savannah shall include Savannah river, and all the waters, shores, harbors, rivers, creeks, bays and inlets, from the said river to the north point of Ossabaw island and Great Ogeeche rivers, inclusive; and a collector, naval officer and surveyor shall be appointed for the said district, to reside at Savannah.

The district of Sunbury shall comprehend all the waters, shores, harbors, rivers, creeks, bays and inlets, south of the north point of Ossabaw island and Great Ogeechee river exclusive, and north of the south point of Sapelo island inclusive, except such part as is hereafter described as appertaining to the district of Hardwicke; and a collector for the said district shall be appointed, to reside at Sunbury.

Districts and
ports in Geor-
gia.

The district of Brunswick shall comprehend all the waters, shores, harbors, rivers, creeks, bays and inlets, from the south point of Sapelo island exclusive, to the south point of Jekyl island inclusive; Fredericka shall be a port of delivery only; and a collector for the district shall be appointed, to reside at Brunswick.

The district of St. Mary's shall comprehend all the waters, shores, harbors, rivers, creeks, bays and inlets, from the south point of Jekyl island exclusive to St. Mary's river inclusive; and a collector for the said district shall be appointed, to reside at St. Mary's.

And in each of the said districts it shall be lawful for the collector to grant a permit to unlade at any port or place within the district, and to appoint, or put on board any ship or vessel for which a permit is granted, one or more inspectors, as may be necessary for the security of the revenue.

The district of Hardwicke shall include all the waters, shores, bays, harbors, creeks and rivers, between the south point of Ossabaw island and the south point of Warsaw island; and in the said district the town of Hardwicke shall be the only point of entry, and a collector for the said district shall be appointed, to reside at Hardwicke.

SEC. 15. *And be it further enacted*, That in the state of Kentucky there shall be one district, which shall include all the waters, shores and inlets of the rivers Ohio and Mississippi, and the rivers and waters connected therewith lying within the jurisdiction of the United States and the said state; and a collector shall be appointed, to reside at Louisville, which shall be the sole port of entry and delivery, for the said district, of any goods, wares and merchandise, not the growth or manufacture of the United States: *Provided nevertheless*, that it shall be lawful for the President of the United States, whenever he shall judge it expedient, and for the interest of the United States, to establish a separate district, which shall include all the waters, shores and inlets of the river Mississippi, within the jurisdiction of the United States and the said state of Kentucky, and also the shores and waters on the south side of the river Ohio, from the mouth thereof to the east bank of Cumberland river, with the rivers and waters connected with the Mississippi and Ohio, within the limits aforesaid, and within the state aforesaid; and to appoint a collector to reside at such port of entry and delivery as may be established within the same.

Districts and
ports in Ken-
tucky.

SEC. 16. *And be it further enacted*, That in the state of Tennessee there shall be one district, which shall include all the waters, shores and inlets of the river Mississippi, and other navigable rivers and waters lying within the jurisdiction of the United States, and within the said state; and a collector shall be appointed, who shall reside at Palmyra, which shall be the only port of entry or delivery, within the said district, of any goods, wares and merchandise not the growth or manufacture of the United States: *Provided nevertheless*, that the President of the United States may, whenever he shall judge it expedient, and for the interest of the United States, erect the shores, waters and inlets of the river Mississippi lying within the jurisdiction of the United States, and within the state of Tennessee, into a separate district, and appoint a collector, to reside at such port of entry and delivery as may be established within the same.

Districts and
ports in Ten-
nessee.

SEC. 17. *And be it further enacted*, That in the territory of the United

Districts and
ports in the N.
Western Terri-
tory.

States northwest of the river Ohio, there shall be six districts, to wit: Erie, Detroit, Michilimakinac, Massac, Illinois and Ohio.

The district of Erie shall include all the waters, shores and inlets of Lake Erie, within the jurisdiction of the United States, and the rivers and waters connected therewith, from the west line of the state of Pennsylvania unto the west bank of the Miami of Lake Erie, including said river; and the President of the United States is authorized to establish such place at or near Sandusky, or on the said river Miami, to be the port of entry, as he shall judge expedient, and also to establish not exceeding two other places to be ports of delivery only; and a collector shall be appointed, to reside at the port of entry, and surveyors to reside at such ports of delivery as may be established as aforesaid.

The district of Detroit shall include all the waters, shores and inlets of the lakes Erie, St. Clair and Huron, within the jurisdiction of the United States, and the rivers and waters connected therewith, to the westward of the river Miami aforesaid, unto the island of Michilimakinac; and a collector shall be appointed, to reside at Detroit, which shall be the sole port of entry for the district; and the President of the United States is authorized, if he shall judge it expedient, to establish not exceeding two ports of delivery within the said district, and to appoint surveyors to reside thereat.

The district of Michilimakinac shall include the island of that name, the adjoining lands ceded to the United States by the Indian nations at the treaty of Greenville, and all the waters, shores and inlets to the westward and northward of the lakes Michigan and Superior, and the rivers, waters, shores and lakes connected therewith, lying within the jurisdiction of the United States, unto the northern and northwestern boundaries thereof. And the President of the United States is authorized to establish such place at or near Michilimakinac to be the port of entry for the district as he shall deem expedient, and also to establish not exceeding three other places within the said district to be ports of delivery only; and a collector shall be appointed to reside at the port of entry, and surveyors to reside at the ports of delivery, which may be established as aforesaid.

The district of Massac shall include the lands relinquished and ceded to the United States by the Indian nations, at the treaty of Greenville in August, one thousand seven hundred and ninety-five, lying near the confluence of the rivers Ohio and Mississippi, and shall extend from thence to the mouth of the river Ohio, on the northern side of the said river, and up the river Ohio to the eastern side of the river Wabash, including the said river, with all the waters, shores and inlets connected with the rivers Ohio and Wabash, within the boundaries aforesaid. And such place at or near Fort Massac as the President of the United States shall designate for that purpose, shall be the sole port of entry for the district, and a collector shall be appointed, to reside thereat; and it shall be lawful for the President of the United States, if he shall judge expedient, to establish not exceeding two places at or near the river Wabash to be ports of delivery only, and to appoint surveyors to reside thereat.

The district of Illinois shall include all the waters, shores and inlets of the river Mississippi above the mouth of the river Ohio, within the jurisdiction of the United States, and also the river Illinois, with the rivers, shores and waters connected therewith; and a collector shall be appointed to reside at such place as the President of the United States shall designate, to be the port of entry, and not exceeding two surveyors to reside at such places as the President shall see fit to establish as ports of delivery only.

The district of Ohio shall include all the waters, shores and inlets of the river Ohio, on the northern side, with the rivers, shores and waters

connected therewith, lying to the eastward of the district of Massac as before described; and a collector shall be appointed to reside at such place as the President of the United States shall designate, at or near the confluence of the Great Miami river and the river Ohio, which place shall be the sole port of entry or delivery for the district.

And there shall be a district on the river Mississippi, south of the state of Tennessee, which shall include all the waters, shores and inlets of the river Mississippi, and other navigable rivers and waters connected therewith, lying within the jurisdiction of the United States and south of the said state; and it shall be lawful for the President of the United States, to designate a proper place, to be the port of entry and delivery within the same, and to appoint a collector to reside thereat.

And in case the appointment of the several collectors and surveyors for the new districts or ports established, or authorized to be established hereby, shall not be made during the present session of Congress, the President of the United States may, and he is hereby empowered to make such appointments during the recess of the Senate, by granting commissions, which shall expire at the end of their next session; but new appointments shall not be necessary to be made to any of the offices heretofore established.

Sec. 18. *And be it further enacted*, That it shall and *may be* lawful to make entry of any ship or vessel, which shall arrive from any foreign port or place within the United States, or of the cargo on board such ship or vessel, elsewhere than at one of the ports of entry herein before established, nor to unlade the said cargo, or any part thereof, elsewhere than at one of the ports of delivery herein established. (a) *Provided always*, that every port of entry shall be also a port of delivery: *And provided further*, that none but ships or vessels of the United States shall be admitted to unlade at any other than the ports following, to wit: Portsmouth, in New Hampshire; Portland and Falmouth, New Bedford, Dighton, Salem and Beverly, Gloucester, Newburyport, Marblehead, Nantucket, Boston and Charlestown, Plymouth, Bath, Frenchman's bay, Wiscasset, Machias and Penobscot, in the state of Massachusetts; Newport and Providence, in the state of Rhode Island and Providence Plantations; New London and New Haven, in the state of Connecticut; New York, in the state of New York; Perth Amboy and Burlington, in the state of New Jersey; Philadelphia, in the state of Pennsylvania; Wilmington, New Castle and Port Penn, in the state of Delaware; Baltimore, Annapolis, Vienna, Oxford, Georgetown, on Potomac, Chestertown, Town Creek, Nottingham, Nanjemoy, Digges's Landing, Snowhill and Carrolsburgh, in the state of Maryland; Alexandria, Kingsale, Newport, Tappahannock, Port Royal, Fredericksburg, Urbanna, Yorktown, West Point, Hampton, Bermuda Hundred, City Point, Rockett's Landing, Norfolk and Portsmouth, in the state of Virginia; Wilmington, Newbern, Beaufort, Washington, Edenton and Plank-bridge, in the state of North Carolina; Charleston, Georgetown and Beaufort, in the state of South Carolina; and in either of the ports of Savannah, Sunbury, Brunswick, Fredericka and St. Mary's, in the state of Georgia; or to make entry in any other district than in the one in which they shall be so admitted to unlade. *And provided lastly*, that no ship or vessel arriving from the Cape of Good Hope, or from any place beyond the same, shall be admitted to make entry at any other than the ports following, to wit: Portsmouth, in the state of New Hampshire; Boston and Charlestown, Newburyport, Salem and Beverly, Marblehead, Gloucester, Portland and Falmouth, in the state of Massachusetts; Newport and Providence, in the state of Rhode Island and Providence Plantations; New London and New Haven, in the state of Connecticut; New York, in the state of New York; Perth Amboy, in the state of New Jersey; Philadelphia, in the state of Pennsylvania;

Districts and ports in the N. Western Territory.

District and port south of Tennessee.

Appointments may be made in the recess of Congress.

Where vessels and cargoes are to be entered and delivered.

Ports of entry to be ports of delivery.

Ports to which the unloading of vessels of the U. States is restricted.

(a) This is an error in the original roll. *Not lawful* is intended.—ED.

Proviso.

Port of Shell
Castle or Bea-
con Island, and
duties of the
officer of the
port.

Wilmington, in the state of Delaware; Baltimore, Annapolis and Georgetown, in the state of Maryland; Alexandria, Norfolk and Portsmouth, in the state of Virginia; Wilmington, Newbern, Washington and Edenton, in the state of North Carolina; Charleston, Georgetown and Beaufort, in the state of South Carolina; and Sunbury and Savannah, in the state of Georgia. *Provided*, that nothing herein contained shall prevent the master or commander of any ship or vessel from making entry with the collector of any district in which such ship or vessel may be owned, or from which she may have sailed on the voyage from which she shall then have returned. *Provided also*, that if the President of the United States shall see fit to establish a port of delivery at Shell Castle, or Beacon Island, near Ocracoke Inlet, and to appoint a surveyor to reside thereat, it shall be the duty of the master or commander of every ship or vessel coming in at Ocracoke Inlet, and intending to unlade her cargo, or any part thereof, at any port connected with the waters of the said inlet, to come to at the port of delivery which may be established as aforesaid, and there exhibit like reports and manifests, and perform all other duties required by this act of masters of vessels when arriving at a port of entry in the United States; but no duties shall be paid or secured at the said port of delivery: and the surveyor who may be appointed to reside at the said port of delivery shall, in addition to other powers and duties granted and prescribed to surveyors by this act, superintend the unloading and discharge of all goods, wares and merchandise from the vessels in which the same may be imported, into the lighters or coasting vessels, which may be employed in the transportation of said goods, wares and merchandise to any port of entry or delivery connected with the said Ocracoke Inlet; and all goods, wares or merchandise which shall be so unladen into lighters or coasting vessels, shall and may be secured with the necessary locks, or fastenings, or under the seal of the said surveyor, and shall be accompanied with permits, describing the said goods, wares and merchandise, the vessel in which imported, the persons to whom belonging, and the port of entry or delivery to which destined. And the masters or commanders of all lighters or coasting vessels who shall receive goods, wares or merchandise to be transported as aforesaid, shall give triplicate receipts describing the casks or packages, containing the same; and in case any goods, wares or merchandise, transported under permits and for which receipts shall have been given as aforesaid, shall not be transported and delivered to the collector or surveyor of the port of entry or delivery, to which the same shall be consigned by the permits aforesaid, the dangers of the seas and unavoidable accidents only excepted, or if any lock, fastening or seal placed on the said goods, wares or merchandise, shall be broken or destroyed, the lighter or vessel employed in transporting the same shall be forfeited, and the master thereof shall forfeit and pay a sum not exceeding five hundred dollars, with costs of suit—And it shall be the duty of the surveyor, who may be appointed to reside at the port of Shell Castle, or Beacon Island, to endorse on the original manifests of vessels arriving at said port, all deliveries which may be made as aforesaid to the masters of lighters or coasting vessels as aforesaid; which manifests shall be exhibited to the collector of the interior port of entry, to which such vessels may be destined, where like entries shall be made and like proceedings had, as are required by the general regulations and provisions of this act.

Vessels bound
to certain ports
of delivery shall
first come to at
the port of entry,
and excep-
tions.

SEC. 19. *And be it further enacted*, That the master or commander of every ship or vessel bound to a port of delivery only, in any of the following districts, to wit: Portland and Falmouth, except the ports of North Yarmouth, Freeport and Harpswell; Bath, except the ports of Georgetown and Brunswick; Newburyport, New London, except the port of Stonington; Middletown, except the ports of Lyme, Saybrook,

Killinsworth, Haddam, and East Haddam; Norfolk and Portsmouth, Bermuda Hundred or City Point, Yorktown, Tappahannock, except the port of Urbanna, or Edenton; shall first come to, at the port of entry of such district, with his ship or vessel, and there make report and entry in writing, and pay, or secure to be paid, all legal duties, port fees and charges, in manner provided by this act, before such ship or vessel shall proceed to her port of delivery; and that any ship or vessel bound to a port of delivery in any district other than those above mentioned, or to either of the ports of delivery above mentioned, may first proceed to her port of delivery, and afterwards make report and entry within the time by this act limited; and the master of every vessel arriving from a foreign port, or having goods on board, of which the duties have not been paid or secured, and bound to any port on Connecticut river, shall take an inspector on board at Saybrook, before proceeding to such port; and if any master of a ship or vessel shall proceed to a port of delivery, contrary to the directions aforesaid, he shall forfeit and pay five hundred dollars, to be recovered with costs of suit; that the master or commander of any ship or vessel, bound to any district in Connecticut, through or by the way of Sandy Hook, shall, before he pass by the port of New York, and immediately after his arrival, deposit with the collector for the district of New York, a true manifest of the cargo on board such ship or vessel; if bound to the district of Hudson, shall, before he pass by the port of New York, and immediately after his arrival, deposit with the collector thereof a like manifest; if bound to the district of Burlington, shall, before he pass by the port of Philadelphia, and immediately after his arrival, deposit with the collector thereof a like manifest; if bound to the district of Nottingham, shall, before he pass by the port of Town Creek, and immediately after his arrival, deposit with the surveyor of the said port a like manifest; if bound to the district of Tappahannock, shall, before he pass by the port of Urbanna, and immediately after his arrival, deposit with the surveyor of that port a like manifest; if bound to the district of Bermuda Hundred and City Point, shall, on his arrival in Hampton Road, or at Sewell's Point, and immediately after such arrival, deposit with the collector of Norfolk and Portsmouth, or with the collector of the port of Hampton, a like manifest; and if bound to the district of South Quay, shall, before he pass by the port of Edenton, and immediately after his arrival, deposit with the collector of the port of Edenton a like manifest; and the said collectors and surveyors respectively shall, after registering the manifests, transmit the same, duly certified to have been so deposited, to the officer with whom the entries are to be made; and the said collectors and surveyors respectively, whenever they judge it to be necessary for the security of the revenue, put an inspector of the customs on board any ship or vessel as aforesaid, to accompany the same until her arrival at the first port of entry or delivery, in the district to which such ship or vessel may be destined; and if the master or commander of any ship or vessel shall neglect or omit to deposit a manifest in manner aforesaid, or shall refuse to receive an inspector of the customs on board, as the case shall require, he shall forfeit and pay five hundred dollars, to be recovered with costs of suit, one half for the use of the officer with whom such manifest ought to have been deposited, and the other half to the use of the collector of the district to which the said ship or vessel may be bound: *Provided*, that if the manifest shall, in either of the above cases, have been previously delivered to any officer of the customs, pursuant to the provisions hereinafter to be made in that behalf, the depositing of a manifest as aforesaid shall not be necessary.

SEC. 20. *And be it further enacted*, That all officers and persons to be appointed pursuant to this act, before they enter upon the duties of their respective offices, shall severally take and subscribe an oath or

Vessels bound to certain ports of delivery shall first come to at the port of entry, and exceptions.

Officers appointed under this act to take an oath, and

transmit it to the Comptroller. affirmation, diligently and faithfully to execute the duties of their said offices respectively, which oath or affirmation shall be of the form and tenor following, to wit:

I (A. B.) having been appointed (collector or other officer as the case may be) of the (district or port of) do solemnly, sincerely and truly (swear or affirm) that I will diligently and faithfully execute the duties of the said office of _____ and will use the best of my endeavours to prevent and detect frauds in relation to the duties imposed by the laws of the United States; I further (swear or affirm) that I will support the constitution of the United States.

(Sworn or affirmed) and subscribed, this _____ day of _____ before me,

And the oath or affirmation aforesaid, if taken by a collector, may be taken before any magistrate authorized to administer oaths within the district to which he belongs; but if taken by another officer, shall be taken before the collector of his district; and being certified under the hand and seal of the person by whom the same shall have been administered, shall within three months thereafter be transmitted to the comptroller of the treasury, in default of taking of which oath, or transmitting a certificate thereof, the party failing shall forfeit and pay two hundred dollars, to be recovered with cost of suit in any court of competent jurisdiction, to the use of the United States.

Penalty in default thereof.

Sec. 21. *And be it further enacted*, That the several officers of the customs shall respectively perform the duties following, to wit: At such of the ports to which there shall be appointed a collector, naval officer and surveyor, the collector shall receive all reports, manifests and documents to be made or exhibited on the entry of any ship or vessel, according to the regulations of this act; shall record, in books to be kept for that purpose, all manifests; shall receive the entries of all ships or vessels and of the goods, wares and merchandise imported in them; shall, together with the naval officer where there is one, or alone where there is none, estimate the amount of the duties payable thereupon, endorsing the said amount upon the respective entries; shall receive all monies paid for duties, and take all bonds for securing the payment thereof; shall grant all permits for the unloading and delivery of goods; shall, with the approbation of the principal officer of the treasury department, employ proper persons as weighers, gaugers, measurers and inspectors, at the several ports within his district; and also, with the like approbation, provide, at the public expense, storehouses for the safe keeping of goods, and such scales, weights and measures, as may be necessary; the naval officer shall receive copies of all manifests and entries, and shall, together with the collector, estimate the duties on all goods, wares and merchandise subject to duty (and no duties shall be received without such estimate), and shall keep a separate record thereof, and shall countersign all permits, clearances, certificates, debentures, and other documents, to be granted by the collector; he shall also examine the collector's abstracts of duties, and other accounts of receipts, bonds and expenditures, and if found right, he shall certify the same.

Duties of the collector.

Duties of the naval officer.

Duties of the surveyor.

The surveyor shall superintend and direct all inspectors, weighers, measurers and gaugers, within his port, and shall once every week report to the collector, the name or names of such inspectors, weighers, gaugers or measurers, as may be absent from or neglect to do their duty, shall visit or inspect the ships or vessels which arrive therein, and shall make a return in writing every morning to the collector, if any, at the port where he resides, of all vessels which shall have arrived from foreign ports or places the preceding day, specifying the names and denominations of the vessels, the masters' names, from whence arrived, whether laden or in ballast, whether belonging to the United States, or to what other nation belonging, and if American vessels, whether the masters

thereof have or have not complied with the law, in having the required number of manifests of the cargo on board, agreeing in substance with the provisions made necessary by this act, and shall have power, and is hereby required, to put on board each of such vessels, one or more inspectors, immediately after their arrival in his port; the surveyor shall also ascertain the proof, quantities and kinds of distilled spirits imported, rating such spirits according to their respective degrees of proof as defined by the laws imposing duties on spirits: he shall likewise examine and ascertain the quality, kind and quantity of all wines imported; also the quantity and kind of all teas and sugars imported; and shall grant certificates for the said spirits, wines and teas, and make returns thereof, in manner hereafter provided. He shall also examine whether the goods imported in any ship or vessel, and the deliveries thereof, agreeably to the inspector's returns thereof, correspond with the permits for landing the same; and if any error or disagreement appear, he shall report the same to the collector, and to the naval officer, if any there be. The surveyor shall also superintend the lading for exportation of all goods entered for the benefit of any drawback, bounty or allowance, and shall examine and report whether the kind, quantity and quality of the goods, so laden on board any vessel for exportation, correspond with the entries and permits granted therefor: he shall also from time to time, and particularly on the first Mondays in January and July in each year, examine and try the weights, measures and other instruments, used in ascertaining the duties on imports, with standards to be provided by each collector at the public expense for that purpose; and where disagreements or errors are discovered, he shall report the same to the collector, and obey and execute such directions as he may receive for correcting thereof, agreeably to the standards aforesaid; and the said surveyor shall in all cases be subject to the direction of the collector. And at ports to which a collector and surveyor only are assigned, the said collector shall solely execute all the duties in which the co-operation of the naval officer is requisite, at the ports where a naval officer is appointed; which he shall also do in case of the disability or death of the naval officer, until a successor is appointed, unless there is a deputy duly authorized under the hand and seal of the naval officer, who in that case shall continue to act, until an appointment shall take place. And at the ports to which a collector only is assigned, such collector shall solely execute all the duties in which the co-operation of the naval officer is requisite as aforesaid, and shall also, as far as may be, perform all the duties prescribed to the surveyors at the ports where such officers are established. And at the ports to which surveyors only are assigned, every such surveyor shall perform all the duties herein before enjoined upon surveyors; and shall also receive and record the copies of all manifests which shall be transmitted to him by the collector: shall record all permits granted by such collector, distinguishing the gauge, weight, measure, and quality of the goods specified therein, and shall take care that no goods be unladen or delivered from any ship or vessel, without a proper permit for that purpose. And at such ports of delivery only to which no surveyor is assigned, it shall be lawful for the collector of the district occasionally, and from time to time, to employ a proper person or persons to do the duties of a surveyor, who shall be entitled to the like compensation with inspectors during the time they shall be employed. And the said collectors, naval officers and surveyors, shall respectively attend in person at the ports to which they are respectively assigned; and shall keep fair and true accounts and records of all their transactions, as officers of the customs, in such manner and form as may from time to time be directed by the proper department, or officer having the superintendance of the collection of the revenue of the United States; and shall at all times submit their books, papers and accounts, to the inspection of such per-

Duties of the
surveyor.

1791, ch. 15.

Further duties of the collector, naval officer and surveyor.

sons as may be appointed for that purpose; and the said collector shall at all times pay to the order of the officer, who shall be authorized to direct the payment thereof, the whole of the monies which they may respectively receive by virtue of this act (such monies as they are otherwise by this act directed to pay only excepted,) and shall, once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it shall be to make such settlement; and if any collector, naval officer or surveyor, shall omit to keep fair and true accounts as aforesaid, or shall refuse to submit forthwith their books, papers and accounts to inspection as aforesaid; or if any collector shall omit or refuse to render his accounts for settlement, for a term exceeding three months after the same shall have been required by the proper officer, in each and every such case the delinquent officer shall forfeit and pay, for the use of the United States, one thousand dollars, to be recovered with costs of suit.

Collectors, &c. may appoint deputies.

SEC. 22. *And be it further enacted,* That every collector, naval officer and surveyor, in cases of occasional and necessary absence, or of sickness, and not otherwise, may respectively exercise and perform their several functions, powers and duties by deputy, duly constituted under their hands and seals respectively, for whom, in the execution of their trust, they shall respectively be answerable: That in case of the disability or death of a collector, the duties and authorities vested in him shall devolve on his deputy, if any there be at the time of such disability or death, for whose conduct the estate of such disabled or deceased collector shall be liable; and in defect of a deputy, the said authorities and duties shall devolve upon the naval officer of the same district, if any there be; and if there be no naval officer, upon the surveyor of the port appointed for the residence of such disabled or deceased collector, if any there be, and if none, upon the surveyor of the port nearest thereto and within the said district. And in every case of the disability or death of a surveyor, it shall be lawful for the collector of the district to nominate some fit person to perform his duties and exercise his authorities; and the authorities of the persons who may be empowered to act in the stead of those who may be disabled or dead, shall continue until successors shall be duly appointed, and ready to enter upon the execution of their respective offices.

Masters of vessels from foreign ports to have manifests of the cargoes.

SEC. 23. *And be it further enacted,* That no goods, wares or merchandise, shall be brought into the United States, from any foreign port or place, in any ship or vessel, belonging in the whole or in part to a citizen or citizens, inhabitant or inhabitants of the United States, unless the master or person having the charge or command of such ship or vessel, shall have on board a manifest or manifests in writing, signed by such master or other person, containing the name or names of the port or ports, place or places, where the goods in such manifest or manifests mentioned shall have been respectively taken on board, and the port or ports, place or places within the United States for which the same are respectively consigned or destined, particularly noting the goods, wares and merchandise destined for each port or place respectively, and the name, description and built of such ship or vessel, and the true admeasurement or tonnage thereof, the port or place to which such vessel belongs, with the name or names of each owner, according to the register of the same, together with the name of the master or other person having the charge or command of such ship or vessel, and a just and particular account of all the goods, wares and merchandise, so laden or taken on board, whether in packages or stowed loose, of any kind or nature whatsoever, together with the marks and numbers as marked on each package, and the number or quantity and description of the packages in words at length, whether leaguer, pipe, butt, puncheon, hogshead, barrel, keg, case, bale, pack, truss, chest, box, band-box, bundle,

parcel, cask, or package, of any kind or sort, describing the same by its usual name or denomination; together with the name or names of the person or persons to whom the same are respectively consigned, agreeably to the bills of lading, signed for the same, unless when the said goods are consigned to order, when it shall be so expressed in the said manifest or manifests, together with the name or names of the several passengers on board the said ship or vessel, distinguishing whether cabin or steerage passengers, or both, with their baggage, specifying the number and description of packages belonging to each respectively, together with an account of the remaining sea stores, if any; and the form of a manifest for goods and merchandise imported in a vessel of the United States shall be as follows, to wit:

Report and manifest of the cargo laden on board of the (here insert the denomination and name of the vessel) whereof (insert the master's name) is master, which cargo was taken on board at (here insert the port or ports, place or places at which the cargo was laden) burthen _____ tons, built at _____ in the state of _____ and owned by _____ merchants at _____ (inserting the tonnage, where built, by whom owned, and place or places of residence, as particularly detailed in the certificate of registry) as per register granted at (here insert the port or place) the (here insert the day of the month, and year when granted) and bound for (here insert the name of the port or place where bound to.)

Form of manifest.

Marks.	Number inclusive.	Packages and contents.	By whom shipped.	To whom consigned or if to order.	Place of consignee's residence.	Ports of destination.

Returned cargo.

(If any articles of the outward cargo are brought back, they are to be detailed, specifying by whom shipped outward, and to whom consigned inward.)

Return of passengers and of packages belonging to them respectively. (Here insert the names of the passengers, and whether cabin or steerage passengers, with the description and number of packages containing their baggage, or the tools or implements of a mechanical trade.)

Vessel and cabin stores.

(Here detail what are remaining.)

And if merchandise shall be imported, destined to be delivered in different districts or ports, the quantities and packages so destined to be delivered, shall be inserted in successive order in the manifest as aforesaid; and all spirits, wines and teas, constituting the whole or any part of the cargo of any vessel, shall also be inserted in successive order, distinguishing the ports to which the same may be destined, and the kinds, qualities and quantities thereof; and if merchandise shall be imported by citizens or inhabitants of the United States, in vessels other than the United States, the manifests shall be of the form, and shall contain the particulars aforesaid, except that said vessels shall be described in manner following, viz.:

Report and manifest of the cargo laden on board the (here insert the denomination and name of the vessel and the port to which she belongs) whereof (here insert the master's name, and whether or not master during the voyage) burthen (here insert the nation where built) bound to (here insert the port or ports of destination) which cargo was taken on board at (here insert the port or ports where laden.)

Forfeiture on having on board no manifest, or an imperfect one.

SEC. 24. *And be it further enacted,* That if any goods, wares and merchandise shall be imported or brought into the United States, in any ship or vessel whatever, belonging in the whole or in part to a citizen or citizens, inhabitant or inhabitants of the United States, from any foreign port or place, without having a manifest or manifests on board, agreeably to the directions in the foregoing section, or which shall not be included or described therein, or shall not agree therewith; in every such case the master, or other person having the charge or command of such ship or vessel, shall forfeit and pay a sum of money equal to the value of such goods, not included in such manifest or manifests, and all such merchandise not included in the manifest, belonging or consigned to the master, mate, officers or crew of such ship or vessel, shall be forfeited. *Provided always,* that if it shall be made appear to the satisfaction of the collector, naval officer and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where either of the other of the said officers are not established, or to the satisfaction of the court in which a trial shall be had concerning such forfeiture, that no part of the cargo of such ship or vessel had been unshipped, after it was taken on board, except such as shall have been particularly specified and accounted for, in the report of the master or other person having the charge or command of such ship or vessel, and that the manifests had been lost or mislaid, without fraud or collusion, or that the same was or were defaced by accident or incorrect by mistake, in every such case the forfeiture aforesaid shall not be incurred.

Duties of masters of vessels in exhibiting manifests.

SEC. 25. *And be it further enacted,* That every master or other person, having the charge or command of any ship or vessel, belonging in the whole or in part to a citizen or citizens, inhabitant or inhabitants of the United States, laden with goods as aforesaid, and bound to any port or place in the United States, shall, on his arrival within four leagues of the coast thereof, or within any of the bays, harbors, ports, rivers, creeks or inlets thereof, upon demand, produce the manifest or manifests in writing, which such master or other person is required as aforesaid to have on board his said ship or vessel, to such officer or officers of the customs, as shall first come on board his said ship or vessel, for his or their inspection, and shall deliver to such officer or officers a true copy or copies thereof (which copy or copies shall be provided and subscribed by the said master or other person having the charge or command of such ship or vessel), and the officer or officers, to whom the original manifest or manifests shall have been so produced, shall respectively certify upon the back thereof, that the same was or were produced, and the day and year on which the same was or were so produced, and that such copy or copies as aforesaid was or were to him or them delivered and by them examined with the original manifest; and shall likewise certify upon the back of such copy or copies the day and year on which the same was or were delivered, and shall forthwith transmit such copy or copies to the respective collectors of the several districts, to which the goods by such manifest or manifests shall appear respectively to be consigned; and that the said master, or other person, so having the charge or command of any such ship or vessel, shall in like manner produce to the officer or officers of the customs who shall first come on board such ship or vessel, upon her arrival within the limits of any district of the United States, in which the cargo, or any part thereof, is intended to be discharged or landed for his or their inspection, such manifest or manifests as aforesaid; and shall also deliver to him or them a true copy or copies thereof (such copy or copies also to be provided and subscribed by the said master or other person having the charge or command of such ship or vessel) the production of which said manifest or manifests, and the delivery of which said copy or copies thereof, shall

Officers of the customs to certify manifests.

also be certified by the said officer or officers of the customs, who shall so first come on board the said ship or vessel, on her arrival within the limits of any such district, upon the back of the said original manifest or manifests, with the particular day and year when such manifest or manifests was or were produced to such officer or officers, and when he or they so received the said copy or copies thereof; and such officer or officers is and are hereby required forthwith to transmit, or cause to be transmitted, the said copy or copies of the said manifest or manifests to the collector of that district; and the said master, or person having the charge or command of the said ship or vessel, shall afterwards produce and deliver the said original manifest or manifests so certified to the said collector; and when any manifest shall be produced, upon which there shall be no certificate from any officer of the customs as before mentioned, the master or commander producing the same shall be required to make oath or affirmation, that no officer has applied for, and that no endorsement has taken place on any manifest of the cargo of such vessel. *Provided always*, that nothing herein contained shall be construed to require of such master, or other person having the charge or command of such ship or vessel, the delivery of more than one copy of each manifest to the officer or officers aforesaid, who shall first come on board of such ship or vessel, within four leagues of the coast of the United States aforesaid, and one other copy to such officer or officers as shall first come on board within the limits of any district, for which the cargo of such ship or vessel, or some part thereof, shall be consigned or destined, or shall be construed to require the delivery of any such copy to any other officer; but it shall be sufficient in respect to any such other officer, to produce and show to him the said original manifest or manifests, and the certificate or certificates thereupon; and the form of the certificate aforesaid, to be endorsed on an original manifest, shall be as follows, to wit:

I (A. B.) certify that the within manifest was this day produced to me as the original manifest of the cargo on board the (insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port last from). In witness whereof I have hereunto signed my name, this day of

Form of certificate on an original manifest.

And the form of the certificate aforesaid, to be endorsed on the copy of a manifest, shall be as follows, to wit:

I (A. B.) certify that I have examined the within manifest, produced to me this day as a copy of the original manifest of the cargo on board the (insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port last from) with the original, and find the same to agree. In witness whereof I have hereunto signed my name, this day of

On a copy of a manifest.

Sec. 26. *And be it further enacted*, That if the master or other person having the charge or command of any ship or vessel, laden as aforesaid, and bound to any port or place in the United States, shall not upon his arrival within four leagues of the coast thereof, or within the limits of any district thereof, where the cargo of such ship or vessel, or any part thereof, is intended to be discharged, produce such manifest or manifests as are heretofore required, in writing, to the proper officer or officers upon demand thereof, and also deliver such copy or copies thereof as aforesaid, according to the directions of this act, in each case, or shall not give an account of the true destination of such ship or vessel, which he is hereby required to do, upon request of such officer or officers, or shall give a false account of such destination, in order to evade the production of the said manifest or manifests, the said master or other person having the charge or command of such ship or vessel, shall forfeit, for every such neglect, refusal, or offence, a sum not exceeding five hundred dollars; and if such officer or officers first coming on board in each

Penalty on not exhibiting manifests, &c.

Penalty on the officer omitting to certify manifests, &c.

case, within the distance or limits aforesaid, shall neglect or refuse to certify on the back of such manifest or manifests, the production thereof, and the delivery of such copy or copies respectively, as are herein before directed to be delivered to such officer or officers; every such officer so neglecting or refusing shall forfeit and pay the sum of five hundred dollars. And the officer or officers who may apply to the master or person having the charge or command of any such ship or vessel, respecting any of the provisions in this and the foregoing sections, and who shall not receive full satisfaction therein, are hereby required to make a return in writing of the name of the vessel and master so offending, in any or all of the particulars required, immediately, or as soon after as possible, to the collector of the district to which such ship or vessel shall be considered to be bound.

Penalty on unloading goods without authority.

SEC. 27. *And be it further enacted*, That if after the arrival of any ship or vessel, so laden with goods as aforesaid, and bound to the United States, within the limits of any of the districts of the United States, or within four leagues of the coast thereof, any part of the cargo of such ship or vessel shall be unladen for any purpose whatever from out of such ship or vessel as aforesaid, before such ship or vessel shall come to the proper place for the discharge of her cargo, or some part thereof, and shall be there duly authorized by the proper officer or officers of the customs to unlade the same, the master or other person having the charge or command of such ship or vessel, and the mate, or other person next in command, shall respectively forfeit and pay the sum of one thousand dollars, for each such offence, and the goods, wares and merchandise, so unladen and unshipped, shall be forfeited and lost, except in the case of some unavoidable accident, necessity or distress of weather; of which unavoidable accident, necessity or distress, the master, or other person having the charge or command of such ship or vessel, shall give notice to, and together with two or more of the officers or mariners (of which the mate or other person next in command shall be one) on board such ship or vessel, shall make proof upon oath before the collector, or other chief officer of the customs of the district within the limits of which such accident, necessity or distress shall happen, or before the collector or other chief officer of the first district of the United States, within the limits of which such ship or vessel shall afterwards arrive, if the said accident, necessity or distress shall have happened not within the limits of any district, but within four leagues of the coast of the United States, which oath the said collector, or other chief officer, is hereby authorized and required to administer.

Forfeiture of such goods.

Exception in case of necessity.

Penalty on aiding in such unloading of goods.

SEC. 28. *And be it further enacted*, That if any goods, wares and merchandise, so unladen from on board any such ship or vessel, shall be put or received into any other ship, vessel, or boat, except in the case of such accident, necessity or distress as aforesaid, to be notified and proved as aforesaid, the said master or other person having the charge or command of any such ship, vessel or boat, into which the said goods, wares or merchandise, shall be so put and received, and every other person aiding and assisting therein, shall forfeit and pay treble the value of the said goods, wares or merchandise, and the ship, boat or vessel, in which they shall be so put, shall be forfeited and lost.

Penalty on sailing from a district before entry is made.

SEC. 29. *And be it further enacted*, That if any ship or vessel which shall have arrived within the limits of any district of the United States, from any foreign port or place, shall depart, or attempt to depart from the same, unless to proceed on her way to some more interior district to which she may be bound, before report or entry shall have been made by the master or other person having the charge or command of such ship or vessel, with the collector of some district of the United States, the said master or other person having such charge or command, shall forfeit and pay the sum of four hundred dollars; and it shall be lawful

for any collector, naval officer, surveyor, or commander of any of the cutters herein after mentioned, to arrest and bring back, or cause to be arrested and brought back, such ship or vessel, to such port of the United States to which it may be most conveniently done. *Provided*, that if it shall be made to appear by the oath of the said master, or other person having the charge or command of such ship or vessel, and of the person next in command, or other sufficient proof to the satisfaction of the collector of the district, within which such ship or vessel shall afterwards come, or to the satisfaction of the court in which the prosecution for such penalty may be had, that the said departure or attempt to depart, was occasioned by distress of weather, pursuit or duress of enemies, or other necessity, the said penalty shall not be incurred.

SEC. 30. *And be it further enacted*, That within twenty-four hours after the arrival of any ship or vessel, from any foreign port or place, at any port of the United States established by law, at which an officer of the customs resides, or within any harbor, inlet or creek thereof, if the hours of business at the office of the chief officer of the customs at such port will permit, or as soon thereafter as the said hours will permit, the master or other person having the charge or command of such ship or vessel shall repair to the said office, and shall make report to the said chief officer, of the arrival of the said ship or vessel; and within forty-eight hours after such arrival, shall make a further report in writing, to the collector of the district, which report shall be in the form, and shall contain all the particulars required to be inserted in a manifest, as the case may be; and the said master, or person having the charge or command of any such ship or vessel, shall declare to the truth of such report or manifest, as the same ought to be in conformity to this act; which declaration shall be on oath or solemn affirmation, before the said collector of the district, in the manner and form following, to wit:

Within what time report is to be made.

I (A. B.) do solemnly, sincerely and truly swear (or affirm) that the report and manifest subscribed with my name, and now delivered by me to the collector of the district of (insert the name of the district) contains, to the best of my knowledge and belief, a just and true account of all the goods, wares and merchandise, including packages of every kind and nature whatsoever, which were on board the (insert the denomination and name of the vessel) at the time of her sailing from the port of (here insert the name of the port or place the vessel last sailed from) or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading, signed for the same by me, or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel, (or insert, if otherwise, specifying how long he has been master) that no package whatsoever or any goods, wares or merchandise have been unladen, landed, taken out, or in any manner whatever removed from on board the said (insert denomination and name of the vessel) since her departure from the said port of (insert the name of the last port she sailed from) except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers, now delivered by me to the collector, are all that I now have, or have had, that any way relate to the cargo of the said vessel. And I do further swear (or affirm) that the several articles specified in the said manifest, as the sea stores for the cabin and vessel, are truly such, and were bona fide put on board the said (insert the denomination and name of the vessel) for the use of the officers, crew and passengers thereof, and have none of them been brought, and are not intended, by way of merchandise, or for sale, or for any other purpose, than above mentioned, and are intended to remain on board for the consumption of the said officers and crew; I further swear (or affirm) that if I shall hereafter discover, or know of any other or greater quantity of

Oath on making report.

Sea stores consisting of spirits, wines and teas.

(Here insert the quantities particularly.)

(Signed) A. B. Master of

To

Inspector of the revenue
for the port of

And if the said master, or other person having the charge or command of any such ship or vessel, shall neglect, or omit to make the said reports, or either of them (other than that required to be made to the surveyor, inspector of the revenue as aforesaid) and the declaration or declarations, or to take the said oath as required, or shall not fully comply with the true intent and meaning of this section, as the case may be, he shall, for each and every offence, forfeit and pay the sum of one thousand dollars.

Penalty on failing to make report.

SEC. 31. *And be it further enacted*, That it shall not be necessary for the master, or person having the charge or command of any ship or vessel of war, or of any ship or vessel employed by any prince, or state, as a public packet for the conveyance of letters and dispatches, and not permitted by the laws of such prince or state, to be employed in the transportation of goods, wares, or merchandise, in the way of trade, to make such report and entry as aforesaid.

Ships of war and public packets need not make report.

SEC. 32. *And be it further enacted*, That it shall be lawful for any ship or vessel to proceed with any goods, wares, or merchandise, brought in her, and which shall, in the manifest first delivered to any officer receiving the same, be reported as destined, or intended for any foreign port or place, from the district within which such ship or vessel shall first arrive, to such foreign port or place, without paying or securing the payment of any duties upon such of the said goods, wares, or merchandise as shall be actually re-exported in the said ship or vessel accordingly, any thing herein contained to the contrary notwithstanding: *Provided always*, that the said master, or person having the charge or command of the said ship or vessel, shall first give bond, with one or more sureties, in a sum equal to the amount of the duties upon the said goods, wares, or merchandise, as the same shall be estimated by the collector and naval officer of the port, where the said report shall be made, to the satisfaction of the said collector, with condition that the said goods, wares, or merchandise, or any part thereof, shall not be landed within the United States, unless due entry thereof shall have been first made, and the duties thereupon paid, or secured to be paid, according to law; which bonds shall be taken for the same periods, and cancelled in like manner, as bonds herein after directed to be given for obtaining drawbacks of duties: and the form of the said bonds shall be as follows, to wit:

Vessels may proceed to foreign ports with goods brought in them, on giving bond.

Know all men, by these presents, that we (here insert the name of the master of the vessel, and the name or names of the sureties) are held and firmly bound unto the United States of America, in the sum of _____ to be paid to the said United States; for which payment well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents; sealed with our seals, dated this _____ day of _____ in the _____ year of the independence of the United States, and in the year of our Lord one thousand _____

Form of such bond.

Whereas the following described packages of goods, wares and merchandise, (here insert the marks, numbers, denomination, and number of packages, and contents, as far as may be, and if articles in bulk, the quantity and quality) imported into the district of _____ in the (insert the denomination and name of vessel) whereof (insert name) is master, from (insert port or place where from) on the (insert date of vessel's entry) as per report and manifest then delivered by the said master, are now about to be exported and conveyed in the said (insert

denomination and name of vessel) to the port of (insert name of the port intended for) and whereas the duties that would have become due on the said goods, wares, and merchandise, had the same been unladen here and not so exported, would have amounted to the aforesaid sum of

Now therefore, the condition of this obligation is such, that if the above bounden shall and do within months from the date hereof, produce to the collector of this district, the certificates required by law, that the said enumerated (packages of merchandise, or articles in bulk as the case may be,) have been exported to and landed at the aforesaid port of or at any other port or place without the limits of the United States, or if neither the whole, nor any part of the said goods, wares and merchandise, shall be landed within the limits of the said United States, until due entry thereof shall have been first made, and the duties thereon paid or secured to be paid according to law, then the above obligation to be void, otherwise to be, and remain in full force and virtue.

Sealed and delivered }
in the presence of }

Vessels coming in through necessity need not give bond. Collector to put certain bonds in suit, if not cancelled.

Provided nevertheless, that such bond shall not be required in respect to the goods on board of any ship or vessel which shall have put into the United States from necessity, to be made to appear in manner herein after prescribed; and the collector receiving such bonds, or any other bonds taken upon the exportation of merchandise entitled to drawback, is hereby required and enjoined, immediately after the time when by the conditions of the same, they ought to be cancelled, to put the same in suit; provided the necessary proof shall not have been produced, or further time granted therefor by the Comptroller of the Treasury.

Vessels may proceed from district to district with certain goods.

Duties to be paid or secured in the district where the goods are landed.

SEC. 33. *And be it further enacted*, That it shall be lawful for any ship or vessel in which any goods, wares or merchandise shall be brought into the United States, from any foreign port or place, and which shall be specified in the manifest, verified on oath, or affirmation, before the collector of the port in which such ship or vessel shall first arrive, to be destined for other districts, to proceed with the same from district to district within the United States, in order to the landing, or delivery thereof, and the duties on such of the said goods only as shall be landed in any district, shall be paid or secured to be paid within such district.

The master of a vessel bound to another district to obtain a copy of his report and manifest, &c.

SEC. 34. *And be it further enacted*, That before any ship or vessel shall depart from the district in which she shall first arrive for another district (providing such departure be not within forty-eight hours after her arrival within such district) with goods, wares or merchandise, brought in such ship or vessel from a foreign port or place, the duties whereof shall not have been paid or secured, the master or person having the charge or command of such ship or vessel, shall obtain from the collector of the district from which she shall be about to depart (who is hereby required to grant the same) a copy of the report and manifest made by such master, or other person having the charge or command of such ship or vessel, certified by the said collector, to which copy shall be annexed a certificate of the quantity and particulars of the goods which shall appear to him to have been landed within his district, or of the quantity and particulars of the goods which remain on board and upon which the duties are to be paid, or secured to be paid, in some other district.

The form of which certificate shall be as follows :

District of
Port of

These are to certify, that the within is a true copy of the report and manifest of the cargo of the (insert the denomination and name of the vessel) whereof (insert the name) is master from (insert the port where

from) entered at this port the (insert the day and month of entry) as exhibited on (oath or affirmation) by the said master: That no part of the said cargo as expressed in such manifest, hath been unladen or landed at this port: (or as the case may require) That there hath been unladen and landed at this port, and the duties paid or secured to be paid on the following articles, (or) That all the said cargo as expressed in the said manifest hath been duly entered and landed in this district according to law, except the following articles (here enumerate the marks, numbers, packages and contents, or if articles in bulk, the quantities, whether landed or remaining on board, as the case may require) and that bond hath here been entered as the law directs for the delivery of the (insert the whole or remaining part, as the case may require) of the said cargo, at the (insert the port and district of destination.)

Witness our hands and seals, this day of

A. B. Collector.

C. D. N. Officer.

And within twenty-four hours after the arrival of such ship or vessel within any other district, the said master, or person having the charge or command of such ship or vessel, shall make report or entry, to or with the collector of such other district, producing and showing the said certified copy of his said first report, together with a certificate from each collector of any other district, within which any of the goods, wares, or merchandise, brought in such ship or vessel, shall have been before landed; of the quantity and particulars of such goods, wares, or merchandise, as shall have been so landed in each district respectively; except in the state of Georgia, where such report shall be made within forty-eight hours: *Provided always*, that the master or person having the charge or command of the said ship or vessel, shall first give bond, with one or more sureties, to the satisfaction of the collector of the district within which the said ship or vessel shall first arrive, in a sum equal to the amount of the duties on the residue of the said goods, according to such estimate as the said collector shall form thereof, with condition, that the said residue of such goods shall be duly entered and delivered in such other district, or districts of the United States, for which the same shall have been reported to be destined.

And at the other district make report and exhibit his first report.

Bond to be given on the transportation of goods from district to district.

And the form of the said bond shall be as follows:

Know all men by these presents, that we (here insert the name of the master of the vessel, and the name or names of the sureties) are held and firmly bound unto the United States of America, in the sum of to be paid to the said United States; for which payment well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents; sealed with our seals; dated this day of in the year of the independence of the said United States; and in the year of our Lord one thousand

Whereas the following goods, wares, and merchandise (here insert the marks, number, denomination and number of packages and contents, as far as may be, or if articles in bulk, the quantity and quality) imported into the district of in the (insert the denomination and name of vessel) whereof (insert name) is master, from (insert name of port, &c.) on the (insert date of vessel's entry) as per report and manifest then delivered by the said master; are now intended to be exported and conveyed in the said (insert the denomination and name of the vessel) to the district of (insert the district or districts where intended to be sent) and whereas the duties that would have become due on the said goods, wares, and merchandise, had the same been unladen, would have amounted to the aforesaid sum of

Now therefore the condition of this obligation is such, that if the above bounden shall and do within six months from the date hereof, produce to the collector of this district the certificates

required by law, that the said enumerated (packages of merchandise, or articles in bulk as the case may be,) have been duly entered and delivered at the aforesaid district of _____ or any other port or district of the United States, then the above obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered }
in the presence of }

How the said
bond shall be
cancelled.

And the said bond shall be cancelled or discharged within six calendar months from the date thereof, by the production of a certificate or certificates from the collector or collectors of the district or districts for which the said goods shall have been reported, testifying the due entry and delivery of the said goods, in such district or districts, or upon due proof to the satisfaction of the collector by whom the said bond shall have been taken, and to the naval officer of such port (if any) that such entry and delivery were prevented by some unavoidable accident or casualty, and that if the whole, or any part of the said goods, shall not have been lost, that the same have been duly entered and delivered within the United States.

And the form of the certificate aforesaid shall be as follows:—

District of _____

Port of _____

These are to certify, that there have been unladen and landed at this port, from on board the (insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert district and port where from) the following packages of merchandise (here detail the several packages with their respective denominations, their marks and numbers, and if any articles in bulk, the quantities delivered) for which the duties have been (paid or secured) at the aforesaid port of (insert the port.)
Witness our hands and seals this _____ day of _____

A. B. Collector.

C. D. N. Officer.

Penalty on
failing to obtain
copy of the first
report, &c.

And if the master, or other person having the charge or command of any such ship or vessel, shall fail by his neglect or fault to obtain the said copy of his said report, from the collector of the district from which he shall be so about to depart, or if [of] any certificate which he ought to obtain as aforesaid, or shall neglect to produce and show the same to the collector of any other district, to which the said ship or vessel shall afterwards proceed within the time for that purpose herein before specified, he shall forfeit and pay, for every such neglect or omission, five hundred dollars.

Duty of mas-
ters of vessels
proceeding from
district to dis-
trict with spirits,
wines and teas.

SEC. 35. *And be it further enacted*, That in addition to the provisions and requirements aforesaid, it shall be the duty of each and every master, or other person having the charge or command of any ship or vessel, arriving from any foreign port or place, having on board distilled spirits, wines, or teas, other than sea stores, intended to be transported from one port in the United States, to another port in the said United States, whether in the same or in different districts, previous to the departure of such ship or vessel from the port at which she shall first arrive, to apply to the surveyor or officer acting as inspector of the revenue for the port, for a certificate of the quantity and particulars of such spirits, wines, or teas, as shall have been certified, or reported to him to have been imported in such ship or vessel, and of the quantity and particulars of such spirits, wines, or teas, as shall appear to have been landed out of such ship at such port; which certificate the surveyor or inspector of the revenue shall forthwith grant, and the master or person having the charge or command of such ship or vessel, shall, within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the surveyor, or person acting as inspector of the revenue of such last mentioned port; and if such

ship or vessel shall proceed from one port to another within the United States, with the whole or any part of the spirits, wines or teas brought in her as aforesaid, without having first obtained such certificate, or if within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the surveyor or inspector as aforesaid, the master or person having the charge or command of the said ship or vessel shall, in either case, forfeit the sum of five hundred dollars, and the spirits, wines or teas on board her shall be forfeited and may be seized.

Penalty on failing to comply with those duties.

And the form of the said certificate shall be as follows:—

District of

Office of Inspection for the
Port of

I certify that the within is a true copy of the report made to me of distilled spirits, wines and teas imported in the (insert the name and denomination of the vessel) built in (here insert where built in the United States, or to what foreign nation belonging) burthen (here insert the tonnage of the vessel) whereof (here insert the name of the master) from (here insert the foreign port from which the vessel last sailed) bound to (here insert the port or ports to which destined in the United States,) that no part of the said spirits, wines or teas hath been unladen or landed at this port (or as the case may require.) That there have been landed at this port in pursuance of permits for that purpose, the following quantities, to wit: (here insert the marks, number, description of packages, casks, chests, kinds and quantities of all spirits, wines and teas landed at the port of inspection, agreeably to the form prescribed for the report) and no other or greater quantities than are above expressed, (or that all the said spirits, wines and teas have been duly landed in this district, except the following, the duties whereof are to be paid or secured to be paid in the district of (insert the district of destination and enumerate the marks, numbers, description of casks, chests or other packages, kinds and quantities of all spirits, wines and teas, which remain on board.)

Form of inspector's certificate for spirits, wines and teas, transported from district to district.

Witness my hand the day and year aforesaid,

A. B. Inspector of the revenue
for the port of

And each and every surveyor, or officer acting as inspector of the revenue, for any port at which a ship or vessel may arrive with a certificate as aforesaid, shall certify in manner aforesaid all deliveries of spirits, wines or teas, made at their respective ports, which certificate shall be annexed to the certificate granted at the port of original importation.

Certificate to be had of the inspector at the port of delivery.

SEC. 36. *And be it further enacted,* That the owner or owners, consignee or consignees of any goods, wares or merchandise, on board of any such ship or vessel, or in case of his, her or their absence or sickness, his, her or their known agent or factor, in his, her or their names, within fifteen days after the report of the master, or person having the charge or command of such ship or vessel, to the collector of the district for which such goods, wares or merchandise shall be destined, shall make entry thereof in writing with the said collector, and shall in such entry specify the vessel and master's names in which, and the port or place from whence such goods, wares or merchandise were imported, the particular marks, numbers, denomination and prime cost, including charges of each particular package or parcel whereof the entry shall consist, or if in bulk, the quantity, quality and prime cost, including charges thereof, particularly specifying the species of money in which the invoices thereof are made out; and shall also produce to the said collector and naval officer (if any) the original invoice or invoices of the said goods, wares or merchandise, or other documents received in lieu

Entry of goods to be made within fifteen days after the master's report.

thereof, or concerning the same, in the same state in which they were received, with the bill or bills of loading for the same; which invoices shall be signed by the persons in the offices of the collector and naval officer, who shall have compared and examined the same; and the said entry or entries shall, as the nature of the case will admit or require, be agreeably to the form following, to wit;

Form of entry. Entry of merchandise imported by (insert the name of the importer or consignee) in the (insert the name and denomination of the vessel, and master's name) from (insert the place from which arrived) (insert date of entry.)

Marks.
Numbers inclusive.
Packages and contents.
Quantity per invoice of articles not subject to specific duties.
Value of articles subject to specific duties.
Value subject to 10 per cent. ad valorem.
Value subject to 12½ per cent. ad valorem.
Value subject to 15 per cent. ad valorem.
Value subject to 20 per cent. ad valorem.
Value subject to 40 per cent. ad valorem.
Amount of free goods.
Charges not subject to duty.
Total amount per invoice.

Form of the entry may be varied.

Provided, That the form before mentioned shall and may be varied and adapted to any alterations which may be made in the rates of duties upon goods, wares and merchandise, hereafter to be imported into the United States. And the entry or entries to be made by any importer, consignee or agent as aforesaid, shall be verified by the oath or affirmation of the person making the same, the form of which oath or affirmation shall, as the case may require, be as follows, to wit:

Oath to be made on entry.

District of
Port of

Form of the oath.

I (here insert the name of the person making entry) do solemnly, sincerely and truly swear (or affirm) that the entry now subscribed with my name, and delivered by me to the collector of (insert the name of the district) contains a just and true account of all the goods, wares and merchandise imported for sale, or intended to be landed in this district, for me or on my account, or on account of any house of trade or partnership in which I am concerned, in this district, or which actually came consigned to me, or to any house of trade or partnership in which I am concerned, or (if the entry be made by an agent) imported by, or consigned to (insert the name of the person or firm for whom entry is made) and intended for sale or to be landed in this district, in the (insert the name and denomination of the vessel) whereof (insert the name of the master) is master, from (insert the name of the port from which the vessel arrived) that the said entry contains a just and true account in (insert the denomination of money in which the invoices and entry are made) of the cost thereof, including all charges; that the invoice or invoices and bill or bills of loading now produced by me, are the true, genuine and only invoices and bills of loading by me received, of the said goods wares and merchandise imported or consigned as aforesaid, and the only invoices by which I have been charged, or for which I am to account, and that the said invoices and bills of loading are in the actual state in which they were received by me, and that I do not know of any other invoices or account of the said goods, wares or merchandise, different from what is or are here produced: I do further swear (or affirm) that if I hereafter discover any other or greater quantity of

goods, wares or merchandise, than is contained in the entry aforesaid, or shall receive any invoice of the whole or any part thereof, other in quantity, quality and price than has been now exhibited, I will immediately and without delay report the same to the collector of this district: I also swear (or affirm) that nothing has been concealed or suppressed in the entry aforesaid, whereby to avoid the just payment of the duties imposed by the laws of the United States, and that all matters are justly and truly expressed therein, according to my best knowledge and belief. So help me God.

Sworn (or affirmed) this day of before A. B. Collector.

Provided, That whenever any entry shall be made with the collector of any district, of merchandise imported into the United States subject to duty, by any agent, factor, or person, other than the person to whom they belong, or to whom they are ultimately consigned, it shall be the duty of the collector to take a bond with surety from such agent, factor or person (other than the bond or [bonds] for securing the duties, in the penal sum of one thousand dollars) with condition that the bona fide owner or consignee of such goods, wares or merchandise, shall, on or before the first day of payment stipulated in the bond or bonds for securing the duties, deliver, or cause to be delivered to the said collector, a full and correct account of the said goods, wares and merchandise imported by him, or for him on his own account, or consigned to his care, in the same manner and form as required by this section in respect to an entry previous to the landing of any merchandise, which account shall be verified as in the case of an entry, by a like oath or affirmation, to be taken and subscribed before any judge of the United States, or the judge of any court of record of a state, or before a collector of the customs of the same or some other district; and in case of the payment of the duties, at the time of entry, by any factor or agent, on the goods, wares or merchandise entered by him, the condition of the bond aforesaid shall be to produce the account of the proper owner, or consignee, verified in manner as before directed, within ninety days from the date of such bond.

And the form of the said bond shall be as follows, to wit:

Know all men by these presents, that we (here insert the names of the principal surety or sureties) are held and firmly bound unto the United States of America, in the sum of one thousand dollars, for the payment of which well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally, by these presents.

Witness our hands and seals this day of one thousand seven hundred and ninety

Whereas the above bounden has this day duly entered at the custom-house of and (paid or secured to be paid, as the case may be) the duties on sundry goods, wares and merchandise imported in the (insert the denomination and name of the vessel) whereof (insert name) is master, from (insert the port or place where from) as particularly enumerated in the entry thereof made and subscribed by the said in behalf of (insert the name or names of the person or persons, actual owners, or consignees) bearing equal date herewith.

The condition of this obligation therefore is such, that if the said bounden shall, on or before the deliver or cause to be delivered to the collector of the customs for the district of (insert name of the district where the bond is taken) a full and correct account from the said (insert name of the actual owner or consignee) of the aforesaid merchandise imported by him on his own account, or consigned to his care, verified by the oath of the said

being the proper owner or consignee, in manner and form as would be required if he were personally present, taken before any judge of the United States, or of a court of record of a state, or before the collector

When entry is made by an agent, he shall give bond, conditioned for producing an account of the goods, verified by the owner.

Form of bond to be given by the agent.

of any other district, then this obligation shall be null and void, otherwise it shall be and remain in full force and virtue.

Sealed and delivered }
in the presence of }

Manner of making an entry, where the particulars of goods are not known.

Provided always, That where the particulars of any goods, wares or merchandise shall be unknown, in lieu of the entry herein before directed to be made, an entry thereof shall be made and received according to the circumstances of the case, the party making the same, declaring upon oath all that he or she knows or believes concerning the quality and particulars of the said goods, wares and merchandise, and that he or she hath no other knowledge or information concerning the same; which entry, as well the first as the last, shall be made in writing, and shall be subscribed by the party making the same, if by the proper owner or consignee, in their own name, or if by an agent, factor or person other than such owner or consignee, in his or their names, as agents or factors for such owner or consignee: *Provided*, that in every case in which the entry of any goods, wares or merchandise shall be imperfect, for want of invoices, bills of lading, or for any other cause, it shall be the duty of the collector to take the said goods, wares and merchandise into his custody, until the quantity, quality or value thereof, as the case may require, can be ascertained in manner hereafter directed and prescribed.

In case of an imperfect entry the collector is to take the goods into custody.

Separate entry to be made of spirits, wines and teas.

SEC. 37. *And be it further enacted*, That every importer of distilled spirits, wines or teas, or person to whom distilled spirits, wines or teas are consigned, shall make a separate and additional entry thereof, specifying the name of the vessel, and master, in which, and the place from whence, such spirits, wines or teas were imported, together with the quantity and quality thereof, and a particular detail of the chests, casks, or vessels containing the same, with their marks and numbers, which entry shall be subscribed by the person making the same, for himself, or in behalf of the person for whom such entry is made; and shall be certified by the collector, before whom the same is made, as being a true copy, and conformable to the general entry before directed, in respect to all distilled spirits, wines and teas therein contained; which entry thus certified shall be transmitted to the surveyor or officer acting as inspector of the revenue for the port, where it is intended to commence the delivery of such spirits, wines or teas so entered, or any part thereof: And every permit granted by such collector and naval officer, where any, for the unlading of said spirits, wines or teas, or any part thereof, shall, previous to such landing or unlading thereof, be produced to the said officer of inspection, who shall record or register in proper books the contents thereof, and shall endorse thereupon the word, "*Inspected*," the time when, and his own name; after which he shall return the said permit to the person by whom it shall have been produced, and then, and not otherwise, it shall be lawful to land the spirits, wines or teas therein specified; and if the said spirits, wines or teas shall be landed without such endorsement upon the permit granted for that purpose, the master, or other person having the charge or command of the ship or vessel from which the same shall have been so landed, shall for every such offence forfeit and pay the sum of five hundred dollars, and the spirits, wines or teas so landed shall be forfeited.

Spirits, wines and teas to be landed under inspection.

SEC. 38. *And be it further enacted*, That all distilled spirits, wines and teas shall be landed under the inspection of the surveyor, or other officer acting as inspector of the revenue for the port, and such of the inspectors of the customs as shall be deputed by him for that purpose, and not otherwise, on pain of forfeiture thereof, for which purpose the said officer or officers shall at all reasonable times attend: *Provided*, that this shall not be construed to exclude the inspection of any officer of the customs, as now or heretofore practised.

(here insert whether cask, chest, vessel or case, by the proper name) of (here insert whether spirits, wines or teas, and the kind of each) numbered and marked as per margin, (the marks of the inspector to be inserted in the margin) containing (here insert the number of gallons and rate of proof, if spirits, or gallons, if wines, or the number of pounds' weight nett if teas.)

A. B. Supervisor.

Countersigned by

C. D. Inspector.

Supervisors to provide blank certificates.

SEC. 42. *And be it further enacted*, That the supervisors of the several districts shall provide blank certificates, under such checks and devices as shall be prescribed by the proper officers of the treasury, and shall number, sign and deliver the same to the officers who may perform the duties of inspectors of the revenue, for the several ports in their respective districts; which blank certificates shall be filled up and countersigned by the inspectors of the revenue aforesaid, who shall be accountable therefor to the supervisors; and the said inspectors shall make regular and exact entries of all certificates which shall be granted as aforesaid, as particularly as therein described.

On sale, certificate to be delivered to the purchaser.

SEC. 43. *And be it further enacted*, That the proprietor, importer, or consignee, or his or her agent, who may receive said certificates, shall upon the sale or delivery of any of the said spirits, wines or teas, deliver to the purchaser or purchasers thereof, the certificate or certificates which ought to accompany the same, on pain of forfeiting the sum of fifty dollars for each cask, chest, vessel or case, with which such certificate shall not be delivered; and if any casks, chests, vessels or cases, containing distilled spirits, wines or teas, which by the foregoing provisions ought to be marked and accompanied with certificates, shall be found in the possession of any person unaccompanied with such marks and certificates, it shall be presumptive evidence that the same are liable to forfeiture; and it shall be lawful for any officer of the customs or of inspection to seize them as forfeited; and if upon the trial in consequence of such seizure, the owner or claimant of the spirits, wines or teas seized, shall not prove that the same were imported into the United States, according to law, and the duties thereupon paid or secured, they shall be adjudged to be forfeited.

Absence of certificates to be presumptive evidence for forfeiture of spirits, wines and teas.

On the sale of casks, &c. which have been emptied, the marks to be defaced in presence of an officer.

SEC. 44. *And be it further enacted*, That on the sale of any cask, chest, vessel or case, which has been or shall be marked pursuant to the provisions aforesaid, as containing distilled spirits, wines or teas, and which has been emptied of its contents, and prior to the delivery thereof to the purchaser, or any removal thereof, the marks and numbers, which shall have been set thereon by or under the direction of any officer of inspection, shall be defaced and obliterated in the presence of some officer of inspection or of the customs, who shall on due notice being given attend, for that purpose, at which time the certificate which ought to accompany such cask, chest, vessel or case, shall also be returned and cancelled: And every person, who shall obliterate, counterfeit, alter or deface any mark or number placed by an officer of inspection upon any cask, chest, vessel or case, containing distilled spirits, wines or teas, or any certificate thereof; or who shall sell or in any way alienate or remove any cask, chest, vessel or case, which has been emptied of its contents, before the marks and numbers, set thereon pursuant to the provisions aforesaid, shall have been defaced or obliterated, in presence of an officer of inspection as aforesaid; or who shall neglect or refuse to deliver the certificate issued to accompany the cask, chest, vessel or case, of which the marks and numbers shall have been defaced or obliterated in manner aforesaid, on being thereto required by an officer of inspection or of the customs, shall for each and every such offence forfeit and pay one hundred dollars, with costs of suit.

Penalty on defacing, &c. marks, &c. on casks, &c. or certificates; or selling casks, &c. or refusing to deliver up certificates.

SEC. 45. *And be it further enacted,* That in order to ascertain what articles ought to be exempt from duty, as the sea stores of a ship or vessel, the master or other person having the charge or command of any ship or vessel shall particularly specify the said articles, in the report or manifest to be by him made, designating them as the sea stores of such ship or vessel; and in the oath to be taken by such master, or other person, on making such report in manner before prescribed, he shall declare that the articles so specified as sea stores are truly such, and are not intended by way of merchandise or for sale; whereupon the said articles shall be free from duty. *Provided always,* that if it shall appear to the collector to whom such report and manifest shall be made and delivered, together with the naval officer where there is one, or alone, where there is none, that the quantities of the said articles, or of any part thereof, so reported as sea stores, are excessive, it shall be lawful for the said collector, jointly with the naval officer, or alone, as the case may be, in his or their discretion, to estimate the amount of the duty on such excess, which shall be forthwith paid by the said master or other person having the charge or command of such ship or vessel, to the said collector, on pain of forfeiting the value of such excess; and if any other or greater quantity of articles are found on board such ship or vessel as sea stores than are specified in such entry, or if any of the said articles shall be landed without a permit first obtained from the collector and naval officer of the port (where any) for that purpose, all such articles as are not included as aforesaid, in the report or manifest delivered on oath or affirmation, as aforesaid, by the master or other person having the charge or command of such ship or vessel, or which shall be landed without such permit as aforesaid, shall be forfeited, and may be seized; and the master, or person having the command of such ship or vessel, shall moreover forfeit and pay treble the amount or value of the articles so omitted or landed.

Report of sea stores to be made.

Duties to be paid on excessive quantities thereof.

Penalty on a false entry, and on landing without a permit.

SEC. 46. *And be it further enacted,* That from and after the thirtieth day of June next, the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, shall be free and exempted from duty; and to ascertain what articles ought to be exempted, according to the true intent and meaning of the provision aforesaid, it is directed, that due entry thereof, as of other goods, wares and merchandise, but separate and distinct from that of any other goods, wares and merchandise, imported from a foreign port or place, shall be made with the collector of the district in which the said articles are intended to be landed, by the owner or owners thereof, or his, her or their agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person or persons who shall make the entry, shall take and subscribe an oath or affirmation before the said collector, as the case may require, in manner following, to wit:

Baggage, and mechanical implements exempt from duty.

Entry of them to be made.

District of ss.

Port of

I (here insert the name of the person making the entry) do solemnly, sincerely and truly swear (or affirm) that the entry subscribed by me and hereto annexed, contains, to the best of my knowledge and belief, a just and true account of the contents of the several (here insert whether chests, cases or packages) mentioned in the said entry, imported in the (here insert the name of the vessel, and master's name) from (here insert the port from which arrived) and that they contain no goods, wares or merchandise whatever, other than the wearing apparel and other personal baggage (or if the case require) and the tools of the trade of (here insert what mechanical trade) all of which are the property of (here insert to whom belonging, and family, as the case may require) who has

Form of oath.

or have arrived (or as the case may require) who is or are shortly expected to arrive in the United States; and are not directly or indirectly imported for any other person or persons, or intended for sale.

So help me God.

Bond to be given when entry thereof is made by an agent.

And in case the party shall be other than the owner of the said articles, he or she shall give bond, with one or more sureties to the satisfaction of the said collector, in a sum equal to what would be the amount of the duties on the said articles, if imported subject to duty; the form of which bond shall be as follows:

Know all men by these presents, that we (here insert the names of the principal and sureties) are held and firmly bound unto the United States of America, in the sum of _____ to be paid to the said United States; for payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents, sealed with our seals. Dated the _____ day of _____ in the _____ year of the independence of the United States, and in the year of our Lord one thousand _____

Whereas the above named _____ has this day, for and in behalf of _____ exhibited an entry, subscribed with his name, of the following packages of wearing apparel and other articles, as being exempted from duty (here insert the number and description of packages, together with their marks and numbers) and has made oath before the collector of the district of _____ that the said articles are the property of the said _____ that they are truly and bona fide intended for the sole use of himself and (family, as the case may require) and are not directly or indirectly imported for any other person, or intended for sale.

Now, therefore, the condition of this obligation is such, that if the said _____ shall, within one year from the date hereof, take and subscribe the oath prescribed by law in such case, before the said collector, or if the said oath, duly authenticated, shall be produced to the said collector agreeably to the true intent and meaning of the said law, then this obligation to be void, or else to remain and be in full force and virtue.

Sealed and delivered)
in the presence of)

Baggage, &c. may be examined.

And on compliance with the conditions aforesaid, and not otherwise, a permit shall and may be granted for landing the said articles: *Provided nevertheless*, that whenever the collector and naval officer (if any) shall think proper so to do, they may and are hereby authorized, in lieu of the provisions and directions before mentioned, to direct the baggage of any person arriving within the United States, to be examined by the surveyor of the port, or an inspector of the customs, and to make a return of the same; and if any articles shall be contained therein, which in their opinion ought not to be exempted from duty, according to the true intent and meaning of this act, due entry shall be made therefor, and the duties thereon paid or secured to be paid: *And provided*, that whenever any article or articles subject to duty, according to the true intent and meaning of this act, shall be found in the baggage of any person arriving within the United States, which shall not, at the time of making entry for such baggage be mentioned to the collector before whom such entry is made by the person making the same, all such articles so found shall be forfeited, and the person in whose baggage they shall be found shall moreover forfeit and pay treble the value of such articles.

Forfeiture in case articles, subject to duty and not entered, are found therein.

Articles of the growth, &c. of the U. States, when brought back, to be free of duties.

SEC. 47. *And be it further enacted*, That on any goods, wares or merchandise, of the growth or manufacture of the United States, which may have been exported to some foreign port or place, and brought back to the said states, and upon which no drawback, bounty or allowance has been paid, no duty shall be demanded. *Provided*, that the regulations herein after prescribed, for ascertaining the identity of such goods, wares or merchandise, be observed and complied with.

SEC. 48. *And be it further enacted,* That report and entry of goods, wares or merchandise, returned as aforesaid, shall be made as in other cases of goods, wares and merchandise imported from a foreign port or place; and proof, by oath or affirmation of the person or persons having knowledge of the facts, shall be made to the satisfaction of the collector of the district with whom such entry shall be made, jointly with the naval officer, if there be a naval officer, or alone, if there be no naval officer, that the said articles had been exported from the United States, as of the growth, produce or manufacture of the same, and of the time when, by whom, in what ship or vessel, and for what port or place, they were so exported; the form of which oath or affirmation shall be as follows:

Report, entry and oath to be made, in such case.

District of _____ ss.
Port of _____

I, A. B., do solemnly, sincerely and truly swear, (or affirm, as the case may be) that the several articles of merchandise, mentioned in the entry hereto annexed, are to the best of my knowledge and belief, truly and bona fide of the growth, product or manufacture of the United States, (as the case may be) and that they were truly exported and imported as therein expressed, and that no drawback, bounty or allowance has been paid or admitted thereon, or any part thereof. So help me God.

Report of the oath.

Sworn to,

A. B.

And if the collector, who may receive the entry aforesaid, shall be other than the collector of the district from which the said articles shall have been exported, a certificate of the latter shall be produced to the former, testifying the exportation thereof; the form of which shall be as follows:

Certificate of their exportation to be produced:

District of _____
Port of _____

This is to certify that there were cleared out at this port on the (insert the day of clearance) in the (insert the denomination and name of the vessel) whereof (insert the name) was master, for (insert the port or place for which cleared) the following articles of merchandise (here enumerate the number of packages, their denominations, marks, and numbers, together with their contents) on which no drawback, allowance or bounty hath been paid or admitted.

Form thereof:

A. B. Collector.

C. D. Naval Officer.

Whereupon a permit shall and may be granted for landing the same. *Provided,* that if the said certificate cannot be immediately produced, and if the proof otherwise required shall be made, a bond shall and may be given in the following form, with one or more sureties, to the satisfaction of the collector of the district, within which the said articles are intended to be landed, in a sum equal to what the duties would be on the said articles, if they were not of the growth, product or manufacture of the United States:

Permit to be granted.

Bond may be taken to produce the certificate.

Know all men by these presents, that we (insert the name of the principal and sureties) are held and firmly bound unto the United States of America, in the sum of _____ to be paid to the said United States, for which payment well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this _____ day of _____ in the _____ year of the independence of the United States, and in the year of our Lord one thousand seven hundred and ninety _____

Form of such bond.

Whereas _____ has this day made entry at the custom-house of the port of _____ of the following articles, viz. (here particularize the packages, marks, numbers and contents) as per entry by him subscribed, and hath likewise sworn (or affirmed) before the collector of the said port, that the said articles are of the growth, product or manufacture of

the United States, and that they were exported from the district of _____ in the _____ whereof _____ was master, on or about the _____ and whereas the duties on the aforesaid articles, if of foreign growth or importation, would amount to the aforesaid sum of _____

The condition therefore of this obligation is such, that if the above bounden _____ do, within six months from the date hereof, produce, or cause to be produced, to the collector of the district of _____ a certificate under the hand and seal of the collector (and naval officer if any) of the aforesaid port of _____ of the said articles having been actually exported from thence as herein set forth, subject to no drawback, bounty or allowance, then this obligation to be void and of no effect, otherwise it shall be and remain in full force and virtue.

Sealed and delivered }
in the presence of }

And upon receiving a bond as aforesaid, it shall be lawful for the said collector, and naval officer, where any, to grant a permit for landing of the said articles in like manner as if the said certificate had been produced; and in default of such certificate being produced, within the time limited in such bond, the collector taking the same is required and enjoined to enforce the payment thereof, as in the case of other bonds taken for duties on goods, wares and merchandise imported into the United States.

Manner in which oaths and affirmations are to be taken.

SEC. 49. *And be it further enacted,* That all oaths or affirmations to be taken, upon making of any of the reports or entries, or respecting any of the acts herein mentioned, whether by the master or other person having the charge or command of any ship or vessel, or the owner or consignee of any goods, wares or merchandise, his or her factor or agent, or by any other person, shall be administered by the collector, or officer to or with whom report or entry shall be made, and shall be reduced to writing, and subscribed by the person swearing or affirming, and also by the person administering the said oaths or affirmations.

Duties to be estimated and endorsed on the entry;

And the collector jointly with the naval officer, or alone where there is none, shall, according to the best of his or their judgment or information, make a gross estimate of the amount of the duties on the goods, wares or merchandise, to which the entry of any owner or consignee, his or her factor or agent, shall relate, which estimate shall be endorsed upon such entry, and signed by the officer or officers making the same.

which being paid or secured, permit to land shall be granted.

And the amount of the said estimated duties having been first paid, or secured to be paid, pursuant to the provisions of this act, the said collector shall, together with the naval officer, where there is one, or alone where there is none, grant a permit to land the goods, wares and merchandise, whereof entry shall have been so made, and then, and not before, it shall be lawful to land the said goods; and all permits shall specify, as particularly as may be, the goods to be delivered, namely, the number and description of the packages, whether trunk, bale, chest, box, case, pipe, hogshead, barrel, keg, or any other packages whatever, with the mark and number of each package, and as far as circumstances will admit, the contents thereof, together with the names of the vessel and master, in which, and the place from whence they were imported; and no goods, wares or merchandise shall be delivered by any inspector or other officer of the customs, that shall not fully agree with the description thereof in such permit: And the form of all permits for the purposes aforesaid, and for deliveries from the public stores, shall be as follows:

Specification to be contained in such permits.

Port of

To the inspectors of the port (or) the keeper of the public store (as the case may require.)

Form of permits to land.

We certify, that (insert the name of the actual owner or consignee) has paid (or) secured to be paid (as the case may be) the duties on mer,

chandise contained in the following packages, in conformity to the entry thereof of this date, which merchandise was imported in the (insert the denomination and name of vessel, master's name, and the port from which arrived) permission is accordingly hereby given to land (or) deliver the same, viz. (here particularly insert the mark, number and denomination of each package, and as far as may be, their contents, noting those articles that are to be either weighed, gauged or measured.)

A. B. Collector.

C. D. Naval Officer.

SEC. 50. *And be it further enacted,* That no goods, wares or merchandise, brought in any ship or vessel from any foreign port or place, shall be unladen or delivered from such ship or vessel, within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector of the port, and naval officer of the same, where there is one, for that purpose, nor at any time without a permit from the collector, and naval officer, if any, for such unloading or delivery; and if any goods, wares or merchandise shall be unladen or delivered from any such ship or vessel, contrary to the direction aforesaid, or any of them, the master or person having the charge or command of such ship or vessel, and every other person who shall knowingly be concerned, or aiding therein, or in removing, storing, or otherwise securing the said goods, wares or merchandise, shall forfeit and pay, each and severally, the sum of four hundred dollars for each offence, and shall be disabled from holding any office of trust or profit under the United States, for a term not exceeding seven years; and it shall be the duty of the collector of the district, to advertise the names of all such persons in a newspaper, printed in the state in which he resides, within twenty days after each respective conviction; and all goods, wares or merchandise, so unladen or delivered, shall become forfeited, and may be seized by any of the officers of the customs; and where the value thereof, according to the highest market price of the same, at the port or district where landed, shall amount to four hundred dollars, the vessel, tackle, apparel and furniture shall be subject to like forfeiture and seizure.

Goods to be landed in the daytime, and not without a permit.

Penalty.

SEC. 51. *And be it further enacted,* That no goods, wares or merchandise, brought in any ship or vessel, from any foreign port or place, requiring to be weighed, gauged, or measured, in order to ascertain the duties thereupon, shall, without the consent of the proper officer, be removed from any wharf, or place, upon which the same may be landed or put, before the same shall have been so weighed, gauged or measured, and if spirits, wines, teas or sugars, before the proof or quality and quantity thereof is ascertained and marked thereon, by or under the direction of the proper officer for that purpose; and if any such goods, wares or merchandise shall be removed from such wharf or place, unless with the consent of the proper officer had and obtained, before the same shall have been so weighed, gauged or measured, and if spirits, wines, teas or sugars, before the proof or quality and quantity shall have been so ascertained and marked, the same shall be forfeited, and may be seized by any officer of the customs or inspection.

Goods not to be removed before being weighed, &c.

On pain of forfeiture.

SEC. 52. *And be it further enacted,* That all goods, wares and merchandise, of which entry shall have been made incomplete, or without the specification of particulars, either for want of the original invoice or invoices, or for any other cause, or which shall have received damage during the voyage, to be ascertained by the proper officers of the port or district in which the said goods, wares or merchandise shall arrive, shall be conveyed to some warehouse or storehouse, to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the

In case of incomplete entry, and of damage, goods to be stored.

Mode of appraising goods and ascertaining damage.

particulars, cost or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice or invoices thereof, or by appraisement, at the option of the owner, importer or consignee, in manner hereafter provided, and until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof. And for the appraisement of goods, wares and merchandise, not accompanied with the original invoice of their cost, or to ascertain the damage thereon received during the voyage, it shall be lawful for the collector, and upon request of the party, he is required to appoint one merchant, and the owner, importer or consignee to appoint another, who shall appraise or value the said goods, wares or merchandise accordingly, which appraisement shall be subscribed by the parties making the same, and be verified on oath or affirmation before the said collector; which oath or affirmation shall be in the form following, to wit:—

Appraisers' oath.

We (insert the names of the persons) appointed by the collector of (here insert the name of the port or district) and (here insert the name or names of the importer or importers) to ascertain the contents, and appraise the value of the merchandise contained in the several packages described in the within or annexed entry or account, do solemnly, sincerely and truly swear (or affirm) that the several articles detailed in the annexed appraisement, subscribed with our names, contains a full and true account of all the merchandise whatsoever contained in the several packages mentioned in such entry or account, and that the several prices by us affixed to each article are, to the best of our skill and judgment, the true and actual value or cost thereof, at the place of exportation. So help us God.

Duty of appraisers as to damaged goods.

And in respect to articles that have been damaged, during the voyage, as aforesaid, whether subject to a duty ad valorem, or which are chargeable with a specific duty, either by number, weight or measure, the appraisers as aforesaid shall in like manner ascertain and certify, to what rate or per centage, the said goods, wares or merchandise are damaged, and the rate or per centage of damage, so ascertained and certified, shall be deducted from the original amount, subject to a duty ad valorem, or from the actual or original number, weight or measure on which specific duties would have been computed: *Provided*, that no allowance for the damage on any goods, wares and merchandise, that have been entered, and on which the duties have been paid or secured to be paid, and for which a permit has been granted to the owner or consignee thereof, and which may on examining the same prove to be damaged, shall be made, unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares or merchandise have been landed, within ten days after the landing of such merchandise. And every person who shall be appointed to ascertain the damage during the voyage, of any goods, wares or merchandise, shall take and subscribe an oath or affirmation in the following form, to wit:

Allowance for damage.

No allowance for damage, unless proof be lodged within ten days, after landing.

Oath of persons appointed to ascertain damages.

We (insert the names of the persons) appointed by the collector of the district of (insert the name of the district) and (insert the name or names of the owner or owners, consignee or consignees) to ascertain and appraise the damage sustained on merchandise imported by (insert the name or names of the importer or importers) in the (insert denomination and name of the vessel) whereof (insert the name) is master, from (insert the port or place from which imported) do solemnly, sincerely and truly swear (or affirm) that we have carefully examined the several packages hereafter enumerated and described, and find the several articles of merchandise, as particularly detailed, contained in the said packages, to have received damage, as we believe, during the voyage of importation, and that the allowance, by us made for such damage, is to the best of our skill and judgment, just.

So help us God.

SEC. 53. *And be it further enacted*, That it shall be lawful for the collector of any district at which any ship or vessel may arrive, and immediately on her first coming within such district, and for the surveyor of any port where such ship be, to put and keep on board such ship or vessel, whilst remaining within such district, or in going from one district to another, one or more inspectors to examine the cargo, or contents of such ship or vessel, and to superintend the delivery thereof, or of so much thereof as shall be delivered within the United States, and to perform such other duties, according to law, as they shall be directed by the said collector, or surveyor, to perform for the better securing the collection of the duties: *Provided*, that collectors only shall have power to put on board ships or vessels, inspectors to go from one district to another; and the said inspector or inspectors, shall make known to the person having the charge or command of such ship or vessel, the duties he or they, is or are, so to perform; and shall suffer no goods, wares or merchandise of any nature or kind whatsoever to be landed or unladen, or otherwise taken or removed from such ship or vessel, without a permit in writing from the collector of the port, and naval officer thereof, where any, first had and granted for that purpose, and the inspector aforesaid shall enter in a book, to be by him or each of them kept according to such a form as shall be prescribed or approved by the collector, the name or names of the person or persons in whose behalf such permits are granted, together with the particulars therein specified, and the marks, numbers, kinds and description of the respective packages, which shall be unladen pursuant thereto, and shall keep a like account in the said book of all goods, wares and merchandise, which not having been entered within the time limited by this act, or for some other cause, have been sent to the store or warehouse, provided for the reception of such goods, wares or merchandise; which book shall be delivered to the surveyor in the month of January in every year for his inspection, and immediately after such inspection, be transmitted by the surveyor, with such observations as he may think necessary thereon, to the collector, to be deposited in his office. And it shall be the duty of the said inspector or inspectors, to attend to the delivery of the cargo or cargoes under their care, at all times when the unloading or delivery of goods, wares and merchandise is lawful, particularly from the rising till the setting of the sun on each day, Sundays and the Fourth day of July in each year excepted; for which purpose they shall constantly attend and remain on board the vessel or vessels, the deliveries from which they are to superintend, or at any other stations where their inspection is necessary. And said inspector or inspectors shall not quit such stations or places, without the leave of the surveyor of the port first had and obtained for that purpose, who shall appoint another inspector (if he shall judge it necessary) to supply the place of such inspector or inspectors, during his or their absence; and any inspector, who shall neglect or in any manner act contrary to the duties hereby enjoined, shall for the first offence forfeit and pay the sum of fifty dollars, and for the second offence, shall be displaced, and be incapable of holding any station of trust or profit under the revenue laws of the United States, for a term not exceeding seven years. And no inspector or inspectors shall perform any other duties or service, on board any ship or vessel, the superintendence of which is committed to him or them, for any person or persons whatever, other than what is required by this act, under the penalty of being disabled from acting any longer as an inspector of the customs; and the wages or compensation of such inspector or inspectors, as may proceed from one district to another, shall be defrayed by the master or person having the charge or command of the ship or vessel committed to his or their care; and every inspector or other officer of the revenue, while performing any duty on board any ship or vessel, not in a port of the United

Inspectors may be put on board vessels.

Duty of inspectors.

Penalty on misbehaviour.

Wages of inspector, by whom to be paid.

To be supplied with provisions and accommodations on board of vessels.

Officers of the customs may go on board of vessels, and their duties therein.

Further duty of inspectors.

Inspectors to make returns of their deliveries to the collector and naval officer.

States, discharging her cargo, shall be entitled to receive from the master of such ship or vessel, such provisions and accommodations as are usually supplied to passengers, or as the state and condition of such ship or vessel will admit, on receiving therefor fifty cents per diem; and any master of any ship or vessel, who shall refuse provisions and reasonable accommodations as aforesaid, shall forfeit and pay one hundred dollars.

SEC. 54. *And be it further enacted*, That it shall be lawful for all collectors, naval officers, surveyors, inspectors, and the officers of the revenue cutters, herein after mentioned, to go on board of ships or vessels in any port of the United States, or within four leagues of the coast thereof, if bound to the United States, whether in or out of their respective districts, for the purposes of demanding the manifests aforesaid, and of examining and searching the said ships or vessels; and the said officers respectively shall have free access to the cabin and every other part of a ship or vessel; and if any box, trunk, chest, cask, or other package shall be found in the cabin, steerage or fore-castle of such ship or vessel, or in any other place separate from the residue of the cargo, it shall be the duty of the said officer to take a particular account of every such box, trunk, chest, cask or other package, and of the marks and numbers thereof, if any there be, and a description thereof, and if he shall judge proper, to put a seal or seals on every such box, trunk, chest, cask or other package; and such an account and description shall be by him forwarded without delay to the collector of the district to which such ship or vessel is bound. And if upon her arrival at the port of her entry, the boxes, trunks, chests, casks, or other packages so described, or any of them, shall be missing, or if the seals put thereon be broken, the master or commander of such ship or vessel shall forfeit and pay for every such box, trunk, chest, cask or other package so missing, or of which the seals shall be broken, the sum of two hundred dollars. And it shall also be lawful for the inspectors who may be put on board of any ship or vessel, (and they are hereby required and enjoined so to do) to secure after sunset in each evening, or previous to their quitting the ship or vessel, the hatches and other communications with the hold of such ship or vessel, or any other part thereof he or they may judge necessary, with locks or other proper fastenings, which locks or other fastenings shall not be opened, broken, or removed until the morning following, or after the rising of the sun, and in the presence of the inspector or inspectors, by whom the same shall have been so affixed, except by special license from the collector of the port, and naval officer thereof, if any, for that purpose, first had and obtained. And if the said locks or other fastenings, or any of them shall be broken or removed, during the night or before the said rising of the sun, or without the presence of the said inspector or inspectors, or without such license first had and obtained, or if any goods or packages shall be clandestinely landed, notice thereof shall be immediately given by the inspector or inspectors, to the collector and naval officer of the district, port or place, where the vessel may be; and the master, or other person having the charge or command of any such ship or vessel, shall, for each or every of the offences aforesaid, forfeit and pay the sum of five hundred dollars.

SEC. 55. *And be it further enacted*, That when the delivery of goods, wares and merchandise from on board of any ship or vessel, shall have been completed, copies of the accounts or entries which shall have been kept or made thereof, by the officer or officers who shall have been charged with the said deliveries, shall be returned to the collector of the district and naval officer of the same, if any there be, within three days after such delivery hath been completed, if at the port where such officer or officers reside, and if at any other port, as soon as the nature of the

case will admit, not exceeding fifteen days; and the accounts or entries to be returned as aforesaid, shall comprise all deliveries made pursuant to permits as aforesaid, and all packages or merchandise sent to the public stores; also each and every package remaining on board of such ship or vessel, for the purpose of being exported therein, to a foreign port or place, or to some other district of the United States. And the returns of the inspectors, to be made as aforesaid, shall be according to the following form—namely:

Return of merchandise, unladen under my inspection, pursuant to permits for that purpose, from on board the (insert the names of the vessel and master) from (insert the port from which the vessel arrived.)

Form of inspector's return.

When delivered or sent to store.	Dates of permits.	Marks.	Numbers.	Description of packages.	Contents.	To whom delivered, or whether sent to store, or remaining on board.	Remarks.

And the returns to be made as aforesaid, shall be signed by the inspectors respectively, under whose superintendence the deliveries shall have been made; and after examination, and on being found correct, said returns shall be countersigned or certified by the surveyor of the port, if any there be, at the port where the deliveries have been made; and the said returns shall be transmitted by him to the naval officer, if any there be, who shall compare the same with the manifests and entries in his possession; and if any difference shall appear, the particulars thereof shall be noted by endorsement on the said returns, and if no difference shall appear, it shall be so noted by like endorsements,—and transmit the same to the collector of the district; and on being returned to the collector, it shall be by him compared with the manifests and entries of such goods, wares or merchandise, which shall have been made by the owner or owners, consignee or consignees, or his or their factor or agent; and if any difference shall appear, the same shall be noted by endorsement on such manifests, specifying the particulars thereof; and if no difference shall appear, it shall be noted by like endorsement, that the delivery hath corresponded with the entry or entries thereof; which endorsement or memorandum shall, in each case, be subscribed by the officer by whom such comparison shall have been made.

Inspector's return to be examined by the surveyor, naval officer and collector.

SEC. 56. *And be it further enacted*, That if at the expiration of fifteen working days, after the time within which the report of the master, or person having the charge or command of any ship or vessel, so required to be made to the collector of a district as aforesaid, there shall be found on board, any goods, wares and merchandise, other than shall have been reported for some other district, or some foreign port or place, the said inspector or inspectors shall take possession thereof. *Provided*, that with the consent of the owner or consignee of any goods, wares or merchandise, or with the consent of the owner or master of the vessel, in which the same may be imported, the said goods, wares or merchandise may be taken possession of, at any time, after five days notice to the collector of the district. And all goods, wares or merchandise, taken as aforesaid, shall be delivered pursuant to the order of the

Goods remaining on board after fifteen days to be taken into inspector's possession.

collector of the district; for which a certificate or receipt shall be granted in the following form:

District of _____
Port of _____

Form of receipt therefor.

I certify, that there has been received into store, from on board the (insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port or place where from) the following merchandise, to wit: (here enumerate the several packages, their denominations, marks and numbers, and if articles in bulk, the quantity) lodged by (insert the name) inspector, under whose care the said vessel was unladen.

A. B.

Such goods to be kept for nine months, and then sold.

And the said goods shall be kept with due and reasonable care, at the charge and risk of the owner or owners thereof, for the term of nine months, and if within that time, no claim be made for the same, the said collector shall procure an inventory of the said goods, and an appraisement thereof, to be made and to be verified on oath or affirmation by two or more reputable merchants before the said collector, and to remain with him; and said collector shall afterwards cause the said goods to be sold at public auction (previously causing the same to be advertised in one or more of the public newspapers, printed at or nearest to the port or place, where the sale is to be, for the space of one month) and retaining the duties thereon agreeably to such inventory and appraisement, and all charges thereon, shall pay the overplus, if any there be, into the treasury of the United States, there to remain for the use of the owner or owners, who shall, upon due proof of his, her, or their property, be entitled to receive the same; for which purpose the collector shall transmit with the said overplus a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, the name of the vessel and master, in which, and of the port or place from whence they were imported, and the time when, and the name of the person, or persons to whom the said goods were consigned in the manifest; and the receipt or certificate of the collector shall exonerate the master or person having the charge or command of any ship or vessel, in which such goods, wares and merchandise were imported, from all claim of the owner or owners thereof: *Provided*, that nothing herein contained shall be understood to prohibit the sale of such quantities of goods, stored as aforesaid, as may be necessary to discharge the duties thereon, at the time or times, when such duties shall become due and payable. *And provided*, that where any entry shall have been duly made of such goods, the same shall not be appraised; and that where such goods are of a perishable nature, they shall be sold forthwith: *Provided further*, that the said limitation of fifteen days shall not extend to ships or vessels laden with salt or coal; but if the said master or owner of any such ship or vessel, so laden with salt or coal, requires a longer time to discharge her cargo, the wages, or compensation of the inspector, for every day's attendance, exceeding the said fifteen days, shall be paid by the said master or owner—and thereupon, the collector is hereby authorized and required to allow such longer time as in his judgment he may think necessary to discharge such cargo, not exceeding fifteen days. And if by reason of the delivery of the cargo, in several districts, more than the said term of fifteen working days shall in the whole be spent therein, the wages or compensation of the inspector or inspectors who may be employed on board of any ship or vessel, in respect to which such term may be so exceeded, shall, for every day of such excess, be paid by the said master or owner; and it shall be the duty of such inspectors, previously to the clearance of such ship or vessel, to render an exact account to the collector, of all such compensations as shall have been paid, or shall be due and payable by such master or owner.

The overplus, after the duties and charges are retained, to be paid into the Treasury.

Provisoos.

Wages of inspectors, exceeding fifteen days, to be paid by the master or owner.

SEC. 57. *And be it further enacted*, That if any package whatever, which shall have been reported as aforesaid, shall be wanting, and not found on board such ship or vessel, or if the goods, wares and merchandise, on board such ship or vessel, shall otherwise not agree with the report or manifest delivered by the master or other person having the charge or command of any such ship or vessel, in every such case the master, or other person having such charge or command, shall forfeit and pay the sum of five hundred dollars: *Provided nevertheless*, that if it shall be made appear to the satisfaction of the collector, naval officer and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where neither of the said others is established, or, in case of trial for the said penalty, to the satisfaction of the court, that no part whatever of the goods, wares or merchandise of such ship or vessel has been unshipped, landed or unladen since it was taken on board, except as shall have been specified in the said report, or manifest, and pursuant to permits as aforesaid, or that the said disagreement is by accident or mistake, in such case the penalty aforesaid shall not be inflicted; but in all cases as aforesaid the master, or person having the charge or command of any ship or vessel, shall be required and shall make a post entry or addition to the report or manifest by him delivered, of any and all goods, wares or merchandise omitted to be included and reported in such manifest; and it shall not be lawful to grant a permit to unlade any such goods, wares or merchandise so omitted, before such post entry, or addition to such report or manifest, has been made.

Penalty on the master, when the cargo does not agree with the report or manifest.

Post entry to be made in such cases.

SEC. 58. *And be it further enacted*, That the following allowances shall be made for the drafts and tare of the articles subject to duty, by weight, on the importation and exportation thereof, that is to say—for draft on any quantity of one hundred weight, or one hundred and twelve pounds, one pound; on any quantity above one and not exceeding two hundred weight, two pounds; on any quantity above two and not exceeding three hundred weight, three pounds; on any quantity above three and not exceeding ten hundred weight, four pounds; on any quantity above ten and not exceeding eighteen hundred weight, seven pounds; on any quantity above eighteen hundred weight, nine pounds.

Allowances for draft,

For tare on every whole chest of bohea tea, seventy pounds; on every half chest, thirty-six pounds; on every quarter chest, twenty pounds; on every chest of hyson or other green teas, the gross weight of which shall be seventy pounds, or upwards, twenty pounds; on every box of other tea, not less than fifty, or more than seventy pounds, gross, eighteen pounds; if eighty pounds gross, twenty pounds; and from eighty pounds gross and upwards, twenty-two pounds; which tares shall include rope, canvas and other coverings; on all other boxes of tea, according to the invoice or actual weight thereof; on coffee in bags, two per cent; in bales, three per cent; in casks, twelve per cent; on sugar other than loaf sugar in casks, twelve per cent; in boxes, fifteen per cent; in bags or mats, five per cent; on cocoa in casks, ten per cent; in bags, one per cent; on pimento in casks, sixteen per cent; in bags, three per cent; on cheese in hampers or baskets, ten per cent; in boxes, twenty per cent; on candles, in boxes, eight per cent; on chocolate, in boxes, ten per cent; on cotton, in bales, two per cent; in seroons, six per cent; on glauber salts in casks, eight per cent; on indigo in barrels, twelve per cent; in other casks, fifteen per cent; in seroons, ten per cent; in bags or mats, three per cent; on nails in casks, eight per cent; on pepper in casks, twelve per cent; in bales, five per cent; in bags, two per cent; sugar candy in boxes, ten per cent; segars in casks or boxes, eighteen per cent; soap in boxes, ten per cent; shot in casks, three per cent; twine in casks, twelve per cent; in bales, three per cent; on all other goods according to the invoice thereof, or actual weight—*Provided al-*

and for tare.

ways, that where the original invoices of any of the said articles are produced, at the time of making entry for such articles, and the tare or tares appear therein, it shall be lawful for the collector and naval officer, (where there is one,) if they see fit, with the consent of the importer or importers, consignee or consignees, to estimate the said tare or tares, according to such invoice, but if not determined at the time of entry, the tare or tares as above shall be granted and allowed.

Allowance for leakage and breakage.

SEC. 59. *And be it further enacted,* That there be an allowance of two per cent, for leakage, on the quantity which shall appear by the gauge to be contained in any cask of liquors, subject to duty by the gallon; and ten per cent. on all beer, ale and porter in bottles, and five per cent. on all other liquors in bottles, to be deducted from the invoice quantity, in lieu of breakage, or it shall be lawful to compute the duties on the actual quantity to be ascertained by tale at the option of the importer, to be made at the time of entry.

Vessels arriving in distress at ports, to which they are not bound, may be unloaded free from duty.

SEC. 60. *And be it further enacted,* That if any ship or vessel from any foreign port or place, compelled by distress of weather, or other necessity, shall put into any port or place of the United States, not being destined for the same, and if the master, or other person having the charge or command of any such ship or vessel, together with the mate or person next in command, shall, within twenty-four hours after her arrival, make protest in the usual form upon oath or affirmation, before a notary public or other person duly authorized, or before the collector of the district, where the said ship or vessel shall so arrive, who is hereby empowered to administer the same, setting forth the cause, or circumstance of such distress, or necessity, which protest, if not made before the collector, shall be produced to him, and to the naval officer (if any there be) and a copy thereof lodged with him or them. And the master, or other person aforesaid, shall also, within forty-eight hours after such arrival, make report in writing to the said collector, of the said ship or vessel and her cargo, as is directed hereby to be done in other cases. And if it shall be made appear to the said collector, by the certificate of the wardens of the port, or other officers usually charged with, and accustomed to ascertain the condition of ships or vessels arriving in distress, if any such there be, or by the certificate of any two reputable merchants, to be named for that purpose by the said collector, if no such wardens, or other officers duly qualified there be, that there is a necessity for unlading the said ship or vessel, the said collector and naval officer (where any) shall grant a permit for that purpose, and shall appoint an inspector or inspectors to oversee such unlading, who shall keep an account of the same, to be compared with the report made by the master, or other person having the charge or command of such ship or vessel: and all goods, wares and merchandise so unladen, shall be stored under the direction of the said collector, who, upon request of the master or person having the charge or command of such ship or vessel, or of the owner or owners thereof, shall, together with the naval officer, where there is one, and alone where there is none, grant permission to dispose of such part of the said cargo as may be of a perishable nature (if any there be) or as may be necessary to defray the expenses attending such ship or vessel, and her cargo: *Provided*, that entry shall be made therefor, and the duties thereon as in other cases shall be first paid, or secured to be paid: *And provided*, that in case the delivery of the cargo do not agree with the report thereof, made by the master or other person having the charge or command of such ship or vessel, and if the difference, or disagreement be not satisfactorily accounted for in manner prescribed by this act, the master, or other person having the charge or command of such ship or vessel, shall be liable to such penalties as in other like cases are by this act prescribed. And the said goods, wares and merchandise, or the remainder

Cargo to be stored.

Part of the cargo may be sold.

Penalty on a variance between the delivery and report.

thereof, which shall not be disposed of as aforesaid, may afterwards be reladen on board the said ship or vessel, under the inspection of the officer who superintended the landing thereof, or other proper person; and the said ship or vessel may proceed with the same to the place of her destination, free from any other charge than for the storing and safe-keeping of the said goods, and fees to the officers of the customs as in other cases.

The cargo may be reladen.

SEC. 61. *And be it further enacted*, That the ad valorem rates of duty upon goods, wares and merchandise at the place of importation, shall be estimated by adding twenty per cent. to the actual costs thereof, if imported from the Cape of Good Hope, or from any place beyond the same; and ten per cent. on the actual cost thereof, if imported from any other place, or country, including all charges, commissions, outside packages and insurance only excepted.

Mode of estimating ad valorem rates of duty.

That all foreign coins and currencies shall be estimated at the following rates: each pound sterling of Great Britain, at four dollars and forty-four cents; each livre tournois of France at eighteen and a half cents; each florin or guilder of the United Netherlands, at forty cents; each mark banco of Hamburg, at thirty-three and one third cents; each rix dollar of Denmark, at one hundred cents; each rial of plate and each rial of vellon of Spain, the former at ten cents, the latter at five cents each; each milree of Portugal, at one dollar and twenty-four cents; each pound sterling of Ireland, at four dollars and ten cents; each tale of China, at one dollar and forty-eight cents; each pagoda of India, at one dollar and ninety-four cents; each rupee of Bengal, at fifty-five cents and one half; and all other denominations of money, in value, as nearly as may be to the said rates, or the intrinsic value thereof, compared with money of the United States: *Provided*, that it shall be lawful for the President of the United States, to cause to be established fit and proper regulations for estimating the duties on goods, wares and merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government.

Estimation of foreign coins and currencies.

SEC. 62. *And be it further enacted*, That all duties on goods, wares or merchandise imported, shall be paid or secured to be paid, before a permit shall be granted for landing the same; and where the amount of such duty on goods imported in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed fifty dollars, the same shall be immediately paid, and if it exceed that sum, shall, at the option of the importer or importers, be paid or secured to be paid by bond, if on articles the produce of the West-Indies (salt excepted) the one half in three, and the other half in six calendar months; on salt in nine calendar months; on Madeira and all other wines, in twelve calendar months; on all goods, wares or merchandise (other than wines, salt and teas imported from Europe) one third in eight, one third in ten, and one third in twelve calendar months; and all goods, wares and merchandise, other than wines, salt and teas, imported from any other place than Europe and the West-Indies, one half in six months, one quarter in nine months, and the other quarter in twelve months from the date of each respective importation; which bond or bonds shall include one or more sureties, to the satisfaction of the collector of the district where the said duties shall accrue; and on teas imported from China or Europe, it shall be at the option of the importer or importers (to be determined at the time of making entry therefor) either to secure the duties thereon, on the same terms and stipulations as on other goods, wares and merchandise imported, or to give his or her, or their bond to the collector of the district, where any such teas shall be landed, in double the amount of the duties thereupon, with condition for the payment of the said duties in two years, from the date of such

Duties to be paid or secured before goods are landed.

Terms of credit for duties.

Particular provision respecting teas imported from China or Europe.

Teas imported
from China.

bond; which bond shall be accepted by such collector without surety upon the terms following, that is to say: the teas, for the duties whereof such bond shall be accepted, shall be deposited at the expense and risk of the said importer or importers, in one or more storehouse or storehouses, as the case may require, to be agreed upon between the said importer and the inspector, or other officer of inspection of the revenue, for the port where the said teas shall be landed; and upon every such storehouse, the said inspector, or officer of inspection, shall cause to be affixed two locks, the key of one of which locks shall be kept by such importer, his or her agent, and the key of the other of which locks shall be kept by such inspector, or by such other person as he shall depute or appoint in his behalf, whose duty it shall be to attend at all reasonable times, for the purpose of delivering the said teas out of the said storehouse or storehouses; but no delivery shall be made of any of the said teas without a permit in writing, under the hand of the collector of the port and naval officer of the same, where such tea is landed; and in order to the obtaining of such permit, it shall be necessary that the duties upon the teas, for which the same shall be required, be first paid or secured to be paid to the said collector in the manner following; that is to say: the said party or parties shall give bond with one or more surety or sureties to the satisfaction of the said collector, in double the amount of the duties upon the quantity of teas in each case to be delivered, with condition for the payment of the said duties, if the same shall not exceed one hundred dollars, in four months; if it shall exceed one hundred dollars, and not exceed five hundred dollars, in eight months; or if the same shall exceed five hundred dollars, in twelve months: *Provided always*, that the time to be allowed for the payment of the duties upon any parcel of teas to be delivered, shall not be such as to extend the credit for such duties beyond the term of two years, originally allowed upon the depositing of the said teas: *And provided*, that if the duties on any parcel of teas, which shall have been deposited as aforesaid, shall not have been paid, or secured to be paid, in manner last specified, within the term of two years, according to the condition of the obligation, to be first given to the collector of the district within which the same shall have been landed, it shall be the duty of the said collector to cause so much of the said teas as may be necessary, to be sold at public auction, and retaining the sum which shall not have been so paid or secured to be paid of the said duties, together with the expenses of safe-keeping and sale of the said teas, shall return the overplus, if any, to the owner, or owners thereof, his, her, or their agent or lawful representative; and the amount of each bond or bonds, taken for the duties on any teas delivered, after a deposit as aforesaid, shall be endorsed immediately on the original bond given by the importer or importers of the said teas, specifying the date, quantity and quality of the teas delivered, the amount of duty secured thereon, by whom, and the term of payment.

The collector
may receive a
deposit of goods
in lieu of sure-
ties.

And provided, that it shall be lawful for the collector, in lieu of sureties, as required on any bond given for securing the duties on any goods, wares and merchandise imported, to accept of a deposit of so much of the said goods, as shall in his judgment be sufficient security for the amount of the duties for which the bond shall have been given, and the charge of safe-keeping and sale of the goods so deposited, which shall be kept by the said collector, with due and reasonable care, at the expense and risk of the party or parties on whose account they have been so deposited, until the sum specified in such bond shall have become due; at which time, if such sum shall not be paid, so much of the said deposited goods as may be necessary, shall be sold at public sale, and the proceeds thereof, after deducting the charges of safe-keeping and sale thereof, shall be applied to the payment of such sum, rendering the overplus arising on such sale, and the residue of the goods so deposited,

if any there be, to the person or persons by whom such deposit shall have been made, or to his, her, or their agent, or lawful representative: and all bonds directed to be given by virtue of this, or any other act, for monies or duties to be paid, or services to be performed for the United States, shall be taken in the name of the United States of America: *Provided nevertheless*, that no person whose bond has been received, either as principal or surety for the payment of duties, or for whom any bond has been given by an agent, factor or other person, in pursuance of the provisions herein contained, and which bond may be due and unsatisfied, shall be allowed a future credit for duties until such bond be fully paid or discharged. And to prevent frauds arising from collusive transfers, it is hereby declared, that all goods, wares or merchandise imported into the United States, shall, for the purposes of this act, be deemed and held to be the property of the persons to whom the said goods, wares or merchandise may be consigned, any sale, transfer or assignment, prior to the entry and payment or securing the payment of the duties on the said goods, wares and merchandise, and the payment of all bonds then due and unsatisfied by the said consignee, to the contrary notwithstanding. And the form of the bond to be taken for securing the payment of duties shall be as follows:

Know all men by these presents, that we (here insert the name of the importer or consignee, or if by an agent the name of such agent, and of the importers or consignees and the sureties, their place of abode and occupation) are held and firmly bound unto the United States of America, in the sum of _____ to be paid to the said United States; for payment whereof, we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents; sealed with our seals; dated this _____ day of _____ in the _____ year of the independence of the said United States, and in the year of our Lord, one thousand _____

The condition of this obligation is such, that if the above bounden (here insert the principal or agent for such principal and the sureties) or either of them, or either of their heirs, executors or administrators, shall, and do, on or before the _____ day of _____ next, well and truly pay or cause to be paid, unto the collector of the customs for the district of _____ for the time being, the sum of _____ or the amount of the duties to be ascertained as due, and arising on certain goods, wares and merchandise, entered by the above bounden (insert the name of the importer or consignee, or agent for such importer or consignee) as imported in the _____ master from _____ as per entry, dated _____ then the above obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered }
in the presence of }

SEC. 63. *And be it further enacted*, That the duties imposed by law on the tonnage of any ship or vessel shall be paid to the collector, at the time of making entry of such ship or vessel; and it shall not be lawful to grant any permit or to unlade any goods, wares or merchandise whatever from such ship or vessel, until the said tonnage duty is first paid:— And the register, or other document in lieu thereof, together with the clearance and other papers, granted by the officers of the customs to such ship or vessel at her departure from the port or place from whence she may have arrived (Mediterranean passports excepted) shall previous to such entry be produced to the collector, with whom such entry is to be made, and shall remain in his office; and on the clearance of such ship or vessel, the register and other documents shall be returned to the master or owner of such ship or vessel.

SEC. 64. *And be it further enacted*, That to ascertain the tonnage of any ship or vessel, the surveyor or such other person as shall be appointed

Bonds to be taken in the name of the U. States of America.

Debtors to the revenue not to receive a new credit.

Consignee to be considered as the owner.

Form of bond for securing duties.

Tonnage duties to be paid on making entry, &c.

Certain ship's papers to be lodged with the collector on making entry.

Mode of ascertaining the tonnage of vessels.

by the collector of the district to measure the same, shall, if the said ship or vessel be double decked, take the length thereof from the fore part of the main stem, to the after part of the stern post, above the upper deck, the breadth thereof at the broadest part above the main wales, half of which breadth shall be accounted the depth of such vessel, and shall then deduct from the length, three fifths of the breadth, multiply the remainder by the breadth, and the product by the depth, and shall divide this last product by ninety-five, the quotient whereof shall be deemed the true contents or tonnage of such ship or vessel. And if such ship or vessel be single decked, the said surveyor or other person, shall take the length and breadth as above directed, in respect to a double decked ship or vessel, shall deduct from the said length three fifths of the breadth, and taking the depth from the under side of the deck plank to the ceiling in the hold, shall multiply and divide, as aforesaid, and the quotient shall be deemed the tonnage of such ship or vessel.

Bonds for duties to be put in suit immediately after they become due.

SEC. 65. *And be it further enacted*, That where any bond for the payment of duties shall not be satisfied on the day it may become due, the collector shall, forthwith and without delay, cause a prosecution to be commenced for the recovery of the money thereon by action or suit at law, in the proper court having cognizance thereof; and in all cases of insolvency, or where any estate in the hands of the executors, administrators or assignees, shall be insufficient to pay all the debts due from the deceased, the debt or debts due to the United States, on any such bond or bonds, shall be first satisfied; and any executor, administrator, or assignees, or other person, who shall pay any debt due by the person or estate from whom, or for which, they are acting, previous to the debt or debts due to the United States from such person or estate being first duly satisfied and paid, shall become answerable in their own person and estate, for the debt or debts so due to the United States, or so much thereof as may remain due and unpaid; and actions or suits at law may be commenced against them for the recovery of the said debt or debts, or so much thereof as may remain due and unpaid, in the proper court having cognizance thereof: *Provided*, that in all cases in which suits or prosecutions shall be commenced for the recovery of duties or pecuniary penalties prescribed by the laws of the United States, the person or persons against whom process may be issued, shall and may be held to special bail, subject to the rules and regulations which prevail in civil suits in which special bail is required: *And provided also*, that if the principal in any bond, which shall be given to the United States for duties on goods, wares or merchandise imported, or other penalty, either by himself, his factor, agent, or other person for him, shall be insolvent, or if such principal being deceased, his, or her estate and effects, which shall come to the hands of his or her executors, administrators or assignees, shall be insufficient for the payment of his or her debts, and if in either of the said cases, any surety on the said bond or bonds, or the executors, administrators or assignees of such surety shall pay to the United States the money due upon such bond or bonds, such surety, his or her executors, administrators or assignees, shall have and enjoy the like advantage, priority or preference for the recovery and receipt of the said monies out of the estate and effects of such insolvent, or deceased principal, as are reserved and secured to the United States; and shall and may bring and maintain a suit or suits upon the said bond or bonds in law or equity, in his, her, or their own name or names, for the recovery of all monies paid thereon. And the cases of insolvency mentioned in this section, shall be deemed to extend as well to cases in which a debtor, not having sufficient property to pay all his or her debts, shall have made a voluntary assignment thereof, for the benefit of his or her creditors, or in which the estate and effects of an absconding, concealed or absent debtor, shall have been attached by process

Such bonds entitled to a priority of satisfaction in case of insolvency, &c.

See ante, pages 263, 515.

In suits for duties or pecuniary penalties, defendant may be held to special bail.

Surety paying bond to have priority, in case of insolvency, &c. of the principal.

Meaning of insolvency.

of law, as to cases in which an act of legal bankruptcy shall have been committed. And where suit shall be instituted on any bond for the recovery of duties due to the United States, it shall be the duty of the court, where the same may be pending, to grant judgment at the return term, upon motion, unless the defendant shall, in open court, the United States attorney being present, make oath or affirmation that an error has been committed in the liquidation of the duties demanded upon such bond, specifying the errors alleged to have been committed, and that the same have been notified in writing to the collector of the district, prior to the commencement of the return term aforesaid: whereupon, if the court be satisfied, that a continuance until the next succeeding term, is necessary for the attainment of justice, and not otherwise, a continuance may be granted until next succeeding term and no longer. And on all bonds upon which suits shall be commenced, an interest shall be allowed at the rate of six per cent. per annum, from the time when said bonds become due, until the payment thereof.

SEC. 66. *And be it further enacted,* That if any goods, wares or merchandise, of which entry shall have been made in the office of a collector, shall not be invoiced according to the actual cost thereof, at the place of exportation, with design to evade the duties thereupon, or any part thereof, all such goods, wares or merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited; and in every case in which the said collector shall suspect that any such goods, wares or merchandise are not invoiced at a sum equal to that for which they have usually been sold in the place or country from whence they were imported, it shall be the duty of such collector to take the said goods, wares or merchandise into his possession, and retain the same with due and reasonable care, at the risk and expense of the owner or owners, consignee or consignees thereof, until their value at the time and place of importation shall be ascertained, by two reputable merchants, to be chosen and appointed as in the case of damaged goods, or goods not accompanied with an invoice, and until the duties arising, according to such valuation, shall be first paid, or secured to be paid, as required by this act in other cases of importation: *Provided,* that in case of a prosecution for the forfeiture aforesaid, such appraisement shall not be construed to exclude other proof upon the trial, of the actual and real cost of the said goods at the place of exportation.

SEC. 67. *And be it further enacted,* That it shall be lawful for the collector, naval officer, or other officer of the customs, after entry made of any goods, wares or merchandise, on suspicion of fraud, to open and examine, in the presence of two or more reputable merchants, any package, or packages thereof, and if upon examination they shall be found to agree with the entries, the officer making such seizure and examination, shall cause the same to be repacked and delivered to the owner or claimant forthwith; and the expense of such examination shall be paid by the said collector, or other officer, and allowed in the settlement of their accounts; but if any of the packages so examined shall be found to differ in their contents from the entry, then the goods, wares or merchandise contained in such package or packages shall be forfeited: *Provided,* that the said forfeiture shall not be incurred, if it shall be made appear to the satisfaction of the collector and naval officer of the district where the same shall happen, if there be a naval officer, and if there be no naval officer, to the satisfaction of the said collector, or of the court in which a prosecution for the forfeiture shall be had, that such difference proceeded from accident or mistake, and not from an intention to defraud the revenue.

SEC. 68. *And be it further enacted,* That every collector, naval officer and surveyor, or other person specially appointed by either of them for that purpose, shall have full power and authority to enter any ship or

Judgment for duties to be rendered at the first term.

Interest to be allowed upon bonds.

Goods entered with a fraudulent invoice to be forfeited.

In case of suspicion thereof the goods shall be taken into possession by the collector; and proceedings thereupon.

See Wood v. United States, 16 Peters, 342.

Officers of the customs may open packages, on suspecting fraud.

They may search suspected places for goods.

vessel, in which they shall have reason to suspect any goods, wares or merchandise, subject to duty, are concealed, and therein to search for, seize, and secure any such goods, wares or merchandise; and if they shall have cause to suspect a concealment thereof in any particular dwelling-house, store, building, or other place, they or either of them shall upon proper application on oath, to any justice of the peace, be entitled to a warrant to enter such house, store, or other place (in the daytime only) and there to search for such goods; and if any shall be found, to seize and secure the same for trial; and all such goods, wares and merchandise, on which the duties shall not have been paid, or secured to be paid, shall be forfeited.

Collector to have the custody of goods seized.

Penalty on buying or concealing goods liable to seizure.

Officers of the customs may make seizure out of their district.

They may plead the general issue.

Double costs.

Onus probandi to lie upon the claimant.

See *Wood v. United States*, 16 Peters, 342.

Penalty on resisting officers of the customs.

Special proviso as to the onus probandi.

Weighers, &c. to make returns in three days.

SEC. 69. *And be it further enacted*, That all goods, wares or merchandise which shall be seized by virtue of this act, shall be put into, and remain in the custody of the collector, or such other person as he shall appoint for that purpose, until such proceedings shall be had as by this act are required, to ascertain whether the same have been forfeited, or not; and if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the owner or owners, claimant or claimants thereof; and if any person or persons shall conceal or buy any goods, wares or merchandise, knowing them to be liable to seizure by this act, such person or persons shall on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares or merchandise so concealed or purchased.

SEC. 70. *And be it further enacted*, That it shall be the duty of the several officers of the customs, to make seizure of, and secure any ship, or vessel, goods, wares or merchandise which shall be liable to seizure by virtue of this or any other act of the United States, respecting the revenue, which is now, or may hereafter be enacted, as well without as within their respective districts.

SEC. 71. *And be it further enacted*, That if any officer or other person, executing or aiding or assisting in the seizure of goods, shall be sued or molested for any thing done in virtue of the powers given by this act, or by virtue of a warrant granted by any judge, or justice, pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence; and if in such suit the plaintiff is nonsuited, or judgment pass against him, the defendant shall recover double costs; and in actions, suits or informations to be brought, where any seizure shall be made pursuant to this act, if the property be claimed by any person, in every such case the *onus probandi* shall lie upon such claimant. And if any person shall forcibly resist, prevent, or impede any officer of the customs or their deputies, or any person assisting them, in the execution of their duty, such person so offending, shall for every such offence, be fined in a sum not exceeding four hundred dollars. And if any master, or other person having the charge or command of any ship or vessel coming into, or arriving at any port or place within the United States, shall obstruct or hinder, or shall be the cause or means of any obstruction or hindrance with such an intent, to any officer of the customs or revenue, in going on board such ship or vessel, for the purpose of carrying into effect any of the revenue laws of the United States, he shall forfeit for every such offence a sum not exceeding five hundred dollars, nor less than fifty dollars; but the *onus probandi* shall lie on the claimant only where probable cause is shown for such prosecution, to be judged of by the court before whom the prosecution is had.

SEC. 72. *And be it further enacted*, That the weighers, gaugers, and measurers, employed in the service of the revenue, shall, within three days after any vessel is discharged, make returns of the articles by them respectively weighed, gauged or measured, out of such vessel. And the

form of the return to be made by the weighers respectively, shall be as follows:

Return of (here insert the number of packages and contents) weighed from on board the (here insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port or place from which arrived.)

Form of weigher's return.

Date of vessel's entry.	To whom consigned as per permit.	Marks.	Numbers.	Packages.	Contents and quality.	Weight.	Tare as allowed by law.	Tare as marked on the packages.	Amount of drafts.

District of
Port of

A. B., Weigher.

And the form of the return to be made by the gaugers respectively shall be as follows:

Return of (here insert the number of casks and packages) gauged from on board the (here insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port or place from which arrived.)

Form of gauger's return.

Date of vessel's entry.	To whom consigned as per permit.	Marks.	Numbers.	Casks or packages.	Contents and quality as marked by the inspector of the revenue.	Gauge.	Wantage.	What casks empty or taken to fill up others.

District of
Port of

C. D., Gauger.

And the form of the return to be made by the measurers respectively, shall be as follows:

Return of the (here insert salt or coal as the case may be) measured from on board the (here insert the denomination and name of the vessel) whereof (insert the name) is master, from (insert the port or place from which arrived.)

Form of measurer's return.

Date of vessel's entry.	To whom consigned per permit.	Number of bushels in words at length.	Quality, whether salt or coal.	Average weight of salt per bushel.

District of
Port of

E. F., Measurer.

And the said returns shall be made by the weighers, gaugers and measurers, in books to be prepared by them for that purpose, and kept in the custom houses.

Tables of fees and duties to be fixed up.

Receipts to be given for fees.

Penalty on officer of the customs taking unlawful fees.

Penalty on public gaugers, &c. in certain districts gauging, &c. for private persons, or making returns without having actually gauged, &c.

1826, ch. 82.

Penalty on inspectors, &c. neglecting their duty with respect to drawbacks.

In what monies the duties are to be paid.

Rates of foreign coins.

1793, ch. 43.
1801, ch. 76.

Proviso.

Drawback of duties to be allowed on exportation.

SEC. 73. *And be it further enacted*, That every collector, naval officer and surveyor, shall cause to be affixed, and constantly kept in some public and conspicuous place of his office, a fair table of the rates of fees and duties demandable by law, and shall give a receipt for the fees he shall receive, specifying the particulars whenever required so to do; and in case of failure therein, shall forfeit and pay one hundred dollars, to be recovered with costs, in any proper court having cognizance thereof, to the use of the informer; and if any officer of the customs shall demand or receive any greater, or other fee, compensation or reward, for executing any duty or service required of him by law, he shall forfeit and pay two hundred dollars for each offence, recoverable in manner aforesaid, for the use of the party aggrieved. And if any inspector, gauger, weigher or measurer, shall receive any gratuity, fee or reward for any services performed by virtue of this act, other than is by law allowed, or if any gauger, weigher or measurer, employed as such by the public, in the districts of Portsmouth, Salem and Beverly, Boston and Charlestown, Providence, New York, Philadelphia, Baltimore, Norfolk and Portsmouth, or Charleston, shall gauge, weigh or measure, any article or articles other than shall be directed by the proper officer in order to ascertain the duties to be received, or the drawbacks to be allowed thereon, or shall make a return of the weight, gauge or measure of any merchandise laden, or to be laden, on board any ship or vessel for the benefit of drawback upon exportation, without having actually weighed, gauged or measured the same, as the case may require, after such merchandise shall have been notified to the collector and entered for exportation, they shall for the first offence forfeit and pay the sum of fifty dollars, and for the second offence shall forfeit two hundred dollars, and be discharged from the public service; and if any inspector or other officer of the customs shall certify the shipment of any merchandise entitled to drawback on exportation, without having duly inspected and examined the same, after he shall have received the permit for lading such merchandise, or, if the amount of such drawback shall be estimated according to weight, gauge or measure, until such merchandise shall be first weighed, gauged or measured, as the case may require, he shall be subject to the like forfeitures, and be discharged from the public service.

SEC. 74. *And be it further enacted*, That all duties and fees to be collected shall be payable in money of the United States, or in foreign gold and silver coins, at the following rates; that is to say: The gold coins of Great Britain and Portugal of the standard prior to the year one thousand seven hundred and ninety-two, at the rate of one hundred cents for every twenty-seven grains of the actual weight thereof; the gold coins of France, Spain and the dominions of Spain, of the standard prior to the year one thousand seven hundred and ninety-two, at the rate of one hundred cents for every twenty-seven grains and two fifths of a grain of the actual weight thereof; Spanish milled dollars at the rate of one hundred cents for each dollar, the actual weight whereof shall not be less than seventeen pennyweights and seven grains, and in proportion for the parts of a dollar; crowns of France at the rate of one hundred and ten cents for each crown, the actual weight whereof shall not be less than eighteen pennyweights and seventeen grains, and in proportion for the parts of a crown. *Provided*, that no foreign coins shall be receivable which are not by law a tender for the payment of all debts, except in consequence of a proclamation of the President of the United States, authorizing such foreign coins to be received in payment of the duties and fees aforesaid.

SEC. 75. *And be it further enacted*, That a drawback of duties, as prescribed by law shall be allowed and paid on all goods, wares or merchandise imported into the United States, in respect to all such goods,

wares and merchandise, whereupon the duties shall have been paid, or secured to be paid, as, within twelve calendar months after payment made, or security given, shall be exported to any foreign port or place, other than the dominions of any foreign state immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks and allowances which shall be payable, or allowable, on any specific quantity of goods, wares, or merchandise, shall be deemed to apply in proportion to any greater or lesser quantity: *Provided*, that no goods, wares and merchandise imported, shall be entitled to a drawback of the duties paid, or to be secured thereon, unless the duties so paid or secured thereon shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks or other packages, in which they were imported, without diminution or change of the articles which were therein contained, at the time of importation, in quantity, quality or value, necessary or unavoidable wastage or damage only excepted: *Provided always*, that it shall be lawful for the exporter, or exporters of any liquors in casks, coffee in casks or other packages, cocoa in casks or other packages, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks, or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case: *Provided further*, that the filling up or change of package be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port or place, from which such liquors, coffee, or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection.

And where articles are imported in bulk, they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same, shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the said officer; and in respect to distilled spirits, wines, or teas, the certificates issued by the inspector of the revenue for such spirits, wines, or teas, shall be given up, and the drawback shall not be allowed on any such spirits, wines or teas, as do not agree on examination with the certificates so given up.

SEC. 76. *And be it further enacted*, That in order to entitle the exporter or exporters of any goods, wares or merchandise to the benefit of the said drawback, or allowances, he or she shall, previous to putting or lading the same on board of any ship or vessel for exportation, give twenty-four hours notice at least to the collector of the district from which the same are about to be exported, of his, her, or their intention to export the same (unless in the case of distilled spirits, when six hours notice shall be deemed sufficient) and shall make entry in writing of the particulars thereof, and of the casks, cases, chests, boxes and other packages or parcels containing the same, or of which the same shall consist, and of their respective marks, numbers, and contents, and if imported articles, the name of the ship or vessel and master's name in which the person or persons, for or by whom and the place or places from which they were imported, also the district into which the said goods, wares or merchandise were imported, if other than the district from which they are intended to be exported. And the form of the said entry shall be as follows:

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Drawback of duties to be allowed on exportation.

Duty of the person exporting for benefit of drawback.

1821, ch. 98.

Form of the entry for drawback.

Entry of merchandise intended to be exported by (here insert the name or names) on board of the (insert the denomination and name of the vessel) whereof (insert the name of the master) is master, for (insert the port or place to which destined) for the benefit of drawback, which were imported into the district of (insert the district of original importation) on the (insert the date of importation) by (insert the name of the importer) in the (insert the denomination and name of the vessel) from (insert the foreign port or place whence they were imported) and brought into the district on the (insert the date of the vessels entry) in the (insert the denomination and name of the vessel and master) from (insert the port from whence they arrived.)

Marks.	Numbers.	Packages and contents.	Net cost of ad valorem articles as having paid duties.	Weight or gauge.	Tare and draft, or allowance for leak- age.

Oath to be made.

And in respect to the said imported articles, proof shall be made to the satisfaction of the collector and naval officer, where there is any naval officer, by the oath of the person or persons (including the exporter or exporters) through whose hands the said articles shall have passed, according to the best of their knowledge and belief, respecting the due importation of the said articles according to law, and in conformity to such notice of their identity, and of the payment, and of securing the payment of the duties thereupon: *Provided*, that if through actual sickness or absence of the importer or other person, through whose hands the said goods, wares or merchandise intended to be so exported may have passed, and not otherwise, the proof required of them, or either of them, shall and may be accepted of from their known agent, factor, or the person who usually transacts their business: And the said collector shall direct the surveyor, where any, to inspect or cause to be inspected the goods, wares or merchandise so notified for exportation, and if they shall be found to correspond fully with the notice and proof concerning the same, the said collector, together with the naval officer, if any there be, shall grant a permit for lading the same on board of the ship or vessel named in such notice and entry, as aforesaid; which lading shall be performed under the superintendence of the officer by whom the same shall have been so inspected; and the said exporter or exporters shall likewise make oath that the said goods, so noticed for exportation, and laden on board such ship or vessel, previous to the clearance thereof, or within ten days after such clearance, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be reloaded within the United States, otherwise the said goods, wares and merchandise shall not be entitled to the benefit of drawback.

Goods notified for exportation, to be inspected, &c.

Manner of lading.

Further oath.

And the form of the direction to the surveyor of the port, where any, or to the officer who may inspect the said goods: and the permit for lading the said goods for exportation, shall be as follows:

District of
Port of

Form of the direction to inspect the goods, and permit to be laden.

The surveyor will cause the articles specified in [insert the name of the person making entry] entry to be examined, and if found to agree exactly therewith, will have them [weighed, gauged, or measured, as the case may require] and then permit the same to be laden on board the [insert the denomination and name of the vessel, and the master's name] master, for [insert the port of destination] for benefit of drawback.

A. B. Collector.
C. D. Naval Officer.

To the surveyor of the port of

And in cases where the persons making entry, as aforesaid, are the persons by whom the goods, wares or merchandise, intended to be exported, were originally imported into the United States, the said entry shall, after the lading of the said goods, be verified in manner following, to wit:

Form of verifying the entry.

I (insert the name) do solemnly, sincerely and truly swear (or affirm) that the articles specified in the above, or annexed entry, were imported by me (or consigned to me, as the case may be) in the (insert the denomination and name of the vessel) whereof (insert the name) was master, from (insert the name of the port or place where from) that they were duly entered by me, at the custom-house of this port, and the duties paid (or secured to be paid thereon, as the case may be) that they are the same in quantity, quality, package (and value, if articles paying an ad valorem duty) as at the time of importation, necessary or unavoidable wastage or damage only excepted, and are now actually laden on board the (insert denomination and name of the vessel) whereof (insert the name) is master; and that they are truly intended to be exported by me in the said vessel, to the port of (insert the name of the port or place) and are not intended to be relanded within the limits of the United States. So help me God.

Oath of importer when exporting.

And the oath or affirmation to be taken by the importer, when goods are sold, to be exported by another person, shall be as follows:

I (insert the name) do solemnly, sincerely and truly swear (or affirm) that the articles specified in the above or annexed entry, as imported by (or consigned to me, as the case may be) were truly imported by or consigned to me, in the (insert denomination or name of the vessel) whereof (insert the name) is master, from (insert the port or place) that they were duly entered by me at the custom-house of and the duties thereon paid (or secured to be paid, as the case may be) that they were the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted (and value, if articles paying an ad valorem duty) at the time of sale or delivery to (insert the name of the person or persons to whom sold or destined) as at the time of importation. So help me God.

Oath of importer when goods are to be exported by another person.

And the oath or affirmation to be taken, where goods are exported by a person, other than the importer, shall be as follows:

I (insert the name) do solemnly, sincerely and truly swear (or affirm) that the articles specified in the above or annexed entry, were purchased by me, of (insert the name of the person or persons from whom purchased) that they are now actually laden on board of the (insert the denomination and name of the vessel) whereof (insert the name) is master, and were at the time of such lading, and are now the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted (and value, of articles paying an ad valorem duty) as at the time of purchase, that they are truly intended to be exported by me, in the said vessel, to the port of (insert the name of the port or place) and are not intended to be relanded within the limits of the United States. So help me God.

And the oath or affirmation to be taken by any other person than the importer or exporter of merchandise, who may have bought and sold the same, or in whose possession the same may have been, shall be as follows:

I (insert the name) do solemnly, sincerely and truly swear (or affirm) that the articles of merchandise, specified in this entry, were purchased by me from (insert the name of the person from whom purchased) and were sold by me to (insert the name of the person to whom sold) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed, in quantity, quality, value or package, necessary or unavoidable wastage or damage only excepted, while in my possession, or from the time of said purchase until the time of said sale. So help me God.

Districts from which goods may be exported subject to drawback.

Certificate to be obtained, where they are exported from a district different from that of importation.

1801, ch. 76.
1804, ch. 15.
1805, ch. 56.

SEC. 77. *And be it further enacted*, That the districts from which goods, wares or merchandise may be exported, subject to drawback, be only the districts of original importation, and those ports at which vessels from the Cape of Good Hope, or from any place beyond the same, are permitted to make entry; *Provided nevertheless*, that such goods, wares or merchandise, as are imported into a district other than the one from whence they are to be exported, shall not be entitled to drawback, unless they shall be accompanied with a certificate from the collector of the district, and naval officer of the same, if any there be, into which they were originally imported, specifying the marks, numbers and descriptions of the casks or other packages, with the names of the master and vessel, in which, the time when, and the place from whence they were imported, and where the articles are subject to duty, by weight, measure or gauge, the quantity thereof; and where they are articles subject to duty ad valorem, the net amount of each package, on which duty has been paid or secured to be paid; and in all cases the amount of the duties paid, or secured to be paid thereon, and by whom, and the names of the vessel and master, in which they are shipped from such district, and by whom; and in order to entitle any person to such certificate, he, she or they, shall make out an entry of all such goods, wares and merchandise, specifying the marks, numbers and descriptions of the casks or packages and their contents, the names of the master and vessel in which, the time when, by whom, and the place from which they were imported, the names of the master and vessel in which they are intended to be laden, and district in the United States to which they are destined; and shall moreover prove the truth of such entry, in like manner as is before required, for goods, wares and merchandise, exported from a district of original importation: which requisites being complied with, and the collector and naval officer, if any there be, satisfied therewith, they shall grant such certificate; and such goods, wares or merchandise shall be entered with the collector of the district into which they shall be brought, from the port or place of their original importation, by the person or persons so importing them, or to whom they may be consigned, specifying the names of the master and vessel in which, and the district from whence they are imported, together with the particulars of the packages, their marks, numbers, and their contents, and shall obtain a permit for the same, previous to the landing or unloading thereof; and any goods, wares or merchandise, landed without such entry being made and permit obtained, shall not be entitled to be exported, subject to drawback.

And the form of an entry of goods to be transported coastwise, for the purpose of being exported from another district, for the benefit of drawback, shall be as follows:—

Form of entry for transportation coastwise of goods entitled to drawback.

Entry of merchandise intended to be shipped by (insert the name or names) on board the (insert the denomination and name of vessel) whereof (insert the name) is master, for (insert the port and district where bound) to be exported from thence for the benefit of drawback, which were imported into this district on the (insert the date of the vessel's entry in which they were imported) by (insert the name of the importer) in the (insert the denomination and name of the vessel, and master's name) from (insert the name of the foreign port or place.)

Marks.	Numbers.	Packages and contents.	Cost of articles paying duty ad valorem.	Weight or gauge.	Tare and draft or allowance for leakage.

And the form of a certificate for the transportation coastwise, of goods intended to be exported to another district, to be granted in pursuance of the entry aforesaid, shall be as follows:

District of
Port of

We certify, that the merchandise herein after specified, which are now shipped by on board the of master, bound for the port of were duly imported into this district, on the day of by in the of master, from and the duties thereon paid, or secured to be paid, according to law.

Form of certificate for transportation coastwise of goods entitled to drawback.

Tare allowed.	Marks.	Numbers.	Packages, contents, value and rates of duty collected or secured.	Amount of duties.
			Here insert each package in detail, the contents, quality and value, if articles subject to duties ad valorem, with the rates of duty collected or secured, as the case may require.	

The amount of duties, paid or secured, being dollars.

A. B. Collector.

C. D. Naval Officer.

And the form of an entry for goods arriving coastwise, accompanied with a certificate as aforesaid, for the purpose of obtaining a drawback, shall be as follows:

Entry of merchandise, transported coastwise, for (insert the name or names of the consignee) in the (insert denomination and name of the vessel) whereof (insert the name) is master, from (insert the name of the port or district) for the purpose of being exported from the district of (insert the district in which they are to be unladen) for the benefit of drawback; which were imported in the district of (insert the district of original importation) on the (insert the date of importation) by (insert the importer's name) in the (insert the denomination and name of the vessel, and master's name) from (insert the foreign port or place from whence imported.)

Form of entry at the port of arrival of goods transported coastwise.

Marks.	Numbers.	Packages.	Contents.

And on making the said entry, an oath or affirmation shall be taken, which shall be of the form following, to wit:

I (insert the name) do solemnly, sincerely and truly swear (or affirm) according to the best of my knowledge and belief, that the entry by me subscribed is just and true, that the merchandise therein mentioned have been duly imported and the duties thereupon paid, or secured to be paid, according to law.

Form of oath on making such entry.

And the form of a permit for unlading goods transported coastwise, with a certificate as aforesaid, for the purpose of obtaining a drawback, shall be as follows:

Port of

Permit (insert the name of the person making entry) to land, from on board the (insert denomination and name of vessel, and name of master) master from (insert the port and district from which arrived, and the number of packages and contents, with their marks and numbers, agree-

Permit for unlading goods transported coastwise, for the benefit of drawback.

able to entry) having been brought coastwise from thence, for the purpose of being exported from this district, for the benefit of drawback.

A. B. Collector.

C. D. Naval Officer.

To the surveyor of the port of

At the port of arrival the same formalities are to be observed as if they were exported from the port of original importation.

SEC. 78. *And be it further enacted*, That when any goods, wares or merchandise, subject to drawback, shall be entered for exportation from any other district than the one into which they were originally imported, the person intending to export the same, besides producing the certificate herein before directed, shall give the same notice, and make entry in like manner, and the goods, wares and merchandise, therein expressed, shall undergo the same examination, and shall be laden on board under regulations, in all respects conformable to what is required by law, relative to goods, wares and merchandise entitled to drawback, and intended to be exported from the place of original importation.

Provision for transporting of goods subject to drawback by land conveyance, &c.

SEC. 79. *And be it further enacted*, That all goods, wares and merchandise, duly imported into either of the districts of Philadelphia, New York, and Baltimore, or into the ports of Boston and Providence, which shall be transported in part by water, and in part by land conveyance, from the port of Philadelphia, by the way of Burlington, Bordentown, Lambertton, or New Brunswick and South Amboy, to New York; or from the port of New York, by the way of South Amboy, New Brunswick, or Lambertton, Bordentown, or Burlington, to Philadelphia; or from the port of Philadelphia, by way of Wilmington, Newport, Christiana Bridge, New Castle, Port Penn, or Appoquinimink and Elkton, Frenchtown or Bohemia, to Baltimore; or from the port of Baltimore by the way of Elkton, Bohemia, or Frenchtown, and Port Penn, Appoquinimink, New Castle, Christiana Bridge, Newport, or Wilmington, to Philadelphia, and which being imported into Philadelphia, shall be exported from Baltimore, or New York, or being imported into Baltimore, or New York, shall be exported from Philadelphia, or shall be transported by land conveyance, from Boston to Providence, by the post road, or from Providence to Boston by the same road, and which being imported into Boston, shall be exported from Providence, or being imported into Providence, shall be exported from Boston; shall be entitled to the benefit of a drawback of the duties, upon exportation to any foreign port or place under the same provisions, regulations, restrictions and limitations, as if the said goods, wares and merchandise were transported coastwise from one to another of the said districts, and also upon the conditions following, to wit:—That due entry shall be made with the collector of the district, from which it shall be intended to transport any goods, wares or merchandise, as aforesaid, in like manner as is required in respect to the transportation thereof coastwise, in pursuance of this act; and the said collector shall cause the goods, wares and merchandise, so entered, to be inspected and marked in durable characters, by an officer of the customs, with the name of the said officer, and the date on which such inspection shall be made; and shall grant a permit for the transportation thereof, as aforesaid, therein designating the route, and expressing the marks, numbers and contents of each chest, bale, box or other package, and all other particulars required by this act, to be inserted in a certificate for the transportation coastwise, of goods, entitled to drawback, and shall and may, whenever he may deem the same necessary for the security of the revenue, cause each chest, bale, box or other package, so permitted to be transported, to be secured with proper fastenings or under the seal of his office—and upon the arrival of any goods, wares or merchandise, transported under a permit as aforesaid, and within twenty-four hours thereafter, report and entry shall be made to the collector of the district as in the case of goods transported coastwise, pursuant to this act, at

which time the permit aforesaid shall be surrendered, and the goods, wares or merchandise shall be inspected and compared therewith; and on being found to agree, shall be entitled to drawback, on the exportation thereof to a foreign port or place, and not otherwise. And if any goods, wares or merchandise, so permitted to be transported as aforesaid, shall be transported by any other route, than that expressed in the permit, to be granted as aforesaid, or shall not be accompanied with the said permit, or if due entry shall not be made, at the port of arrival, as above required, and if the permit granted as aforesaid shall not be surrendered, or if the said goods, wares and merchandise shall be unpacked, or the contents, or any part thereof, changed before entry and inspection at the port of arrival, as above required, or if any mark, fastening or seal, placed thereon by direction of any officer of the customs, shall be defaced or broken, in each and every such case, the goods, wares or merchandise in respect to which such omission or wrong doing shall happen, or the value thereof, shall be forfeited and recovered of the person or persons, making default in either of the cases aforesaid.

SEC. 80. *And be it further enacted*, That for all goods, wares, or merchandise, entitled to drawback, which shall be exported from the district into which they were originally imported, the exporter or exporters shall be entitled to receive from the collector of such district, a debenture or debentures, for the amount of the drawback, to which such goods, wares, or merchandise are entitled, payable at the same time or times, respectively, on which the duties on the said goods, wares or merchandise shall become due. And it shall be the duty of the said collector, to discharge such debentures, out of the product of the duties arising on the importation of the goods exported as aforesaid.

Provided, That in respect to any goods, wares or merchandise, on which the whole or any instalment of the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties as shall have been paid, shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as herein after directed. *And provided*, that all debentures shall be issued and made payable to the original importer or importers of the goods, wares and merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter or exporters, and not otherwise.

And where any goods, wares or merchandise, are exported from any other district than the one into which they were originally imported, it shall be the duty of the collector of such district, together with the naval officer thereof, where there is one, to grant to the exporter or exporters, a certificate, expressing that such goods, wares and merchandise were exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which, and the port to which they were exported, and by whom, and the names of the vessel and master in which they were brought, and by whom shipped at the district from whence they came, and the amount of the drawback to which they are entitled; and such certificate shall entitle the possessor thereof, to receive from the collector of the district with whom the duties on the said goods were paid, or secured to be paid, a debenture or debentures, for the amount of the drawback expressed in the said certificate, or certificates, payable at the same time, and in like manner as is herein directed for debentures on goods, wares or merchandise, exported from the port or place of original importation: *Provided nevertheless*, that the collector aforesaid may refuse to grant such debenture or debentures, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture or debentures claimed shall exceed one hundred dollars, it shall be the duty of the said collector to represent the case to

Debenture to be issued for the amount of drawback.

Certificate to be given of the exportation of goods from a district other than that of original importation; and debenture to be issued in the district where the duties were paid or secured.

In case of error or fraud, debenture may be refused.

the comptroller of the treasury, who shall determine whether such debenture or debentures shall be granted or not. *And provided always,* that in no case of an exportation of goods shall a drawback be paid, until the duties on the importation thereof shall have been first received.

Drawback not to be paid before the duties.

And the form of a certificate to be granted on the exportation to a foreign port, of goods, wares or merchandise, from a district, other than the district into which such goods were originally imported, shall be as follows:

Form of the certificate.

District of _____
Port of _____

We hereby certify, that the merchandise herein after specified, which were imported into the district of _____ on the _____ of _____ by _____ in the _____ of _____ master, from _____ and landed in this district, in the month of _____ out of the _____ of _____ master, from _____ (having been previously entered at this office by _____) have been exported hence by _____ in the _____ belonging to _____ master, bound for _____ having been previously inspected and (weighed, gauged, or measured, as the case may require) and that the said _____ with _____ both of _____ have entered into bond in pursuance of the laws in that case made and provided.

Marks.	Numbers.	Packages, contents, and rates of duties.	Amount of duties.
		Here insert, in detail, the packages exported, their quality, and contents, the value, if articles subject to duties ad valorem, the tare, if articles on which tare is allowed, and the rates of duties.	

Nett amount of drawbacks payable, _____ dollars and _____ cents.

A. B. Collector.
C. D. Naval Officer.

And the form of the debentures, to be issued as aforesaid, shall be as follows:

Form of debenture.

No. _____ District of _____
Port of _____
Debenture for _____

In pursuance of law, I hereby certify, that the sum of (here insert the amount) will be due from the United States of America, payable at this office, to (here insert the name of the exporter, or his known agent or attorney) or order, on the (here insert the time when payable) for drawback of duties on merchandise imported by (here insert the name of the importer and the denomination and name of the vessel in which they were imported) and exported by the said (here insert the name of the exporter.) Provided the duties arising on the importation of the said merchandise shall have been discharged prior to the said time.

A. B. Collector.

Countersigned,
C. D. Naval Officer.

Debentures assignable.

And for the purpose of maintaining the credit of the said debentures, it is hereby declared, that the debentures to be issued as aforesaid, shall be assignable by delivery and endorsement of the parties, who may receive the same; and in all cases where payment shall be refused by the collectors of the districts where the said debentures were granted, in consequence of the non-payment of the duties which accrued on the

importation of the goods for which such debentures were issued, for a longer time than three days after the same shall have been due and payable, said refusal to be proved in the same manner as in the case of non-payment of bills of exchange, it shall be lawful for the possessor or assignee of any debenture, upon which payment has been refused as aforesaid, to institute and maintain, in the proper circuit or district court of the United States, a suit against the person to whom such debenture was originally granted, or against any endorser thereof, whereby to recover the amount of such debenture, with interest at the rate of six per centum per annum, from the time when the same became due and payable. And in all suits for the recovery of money upon debentures issued by the collectors of the customs as aforesaid, it shall be the duty of the court in which such suits shall be pending, to grant judgment at the return term, unless the defendant or defendants shall, in open court, exhibit some plea, on oath or affirmation, by which the court shall be satisfied that a continuance, until the next succeeding term, is necessary to the attainment of justice; in which case, and not otherwise, a continuance until the next term may be granted.

In case of the collector's refusing to pay debentures, suit may be maintained by the holder against the grantee and indorsers thereof.

Judgment at the return term.

SEC. 81. *And be it further enacted,* That before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is herein before required to be granted, the person, applying for such debenture or certificate, shall, previous to such receipt, and before the clearance of the vessel in which the merchandise were laden for exportation, or within ten days after such clearance, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned, that the said goods, or any part thereof, shall not be relanded in any port or place within the limits of the United States, and that the said exporter or exporters, shall produce, within the time herein limited, the proofs and certificates required of the said goods, wares and merchandise, having been delivered without the limits aforesaid.

Bond to be given to deliver the goods at a foreign port.

And the form of the bond aforesaid, shall be as follows:

Know all men by these presents, that we _____ of the _____ of _____ are held and firmly bound to the United States of America, in the sum of _____ for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally, by these presents. Witness our hands and seals, this _____ day of _____ one thousand _____

Form of the said bond.

Whereas the following merchandise has been duly imported into the United States, to wit: (here particularize the person or persons by whom the several articles were imported, the denomination and name of the vessel, master's name, from whence, into what district, and when imported, together with the marks, numbers, description of, and number of packages, with their contents) which said merchandise hath been re-shipped by the above bounden _____ in order to export the same in the _____ of _____ master, now in the port of _____ and bound for _____

The condition of this obligation therefore is such, that if the aforesaid recited merchandise, or any part thereof, be not relanded in any port or place within the limits of the United States, and if the certificates and other proofs required by law of the delivery of the same at the aforesaid port of _____ or at any other port or place without the limits of the United States, as aforesaid, shall be produced at this office, within _____ from the date hereof, then this obligation shall be null and void, but otherwise to remain in full force and virtue.

Sealed and delivered }
in the presence of }

Such bond to be discharged on producing a certificate from the consignee—

That all bonds which may be given for any goods, wares or merchandise, exported from the United States, and on which any drawback of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port or place to whom the said goods, wares and merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them, from on board the vessel, specifying the names of the master and vessel, from which they were so received, and where such goods, wares or merchandise, are not consigned or addressed to any particular person at the foreign port or place to which the ship or vessel is destined, or may arrive, but where the master, or other person on board such ship or vessel may be the consignee of such goods, wares or merchandise, a certificate from the person or persons to whom such goods, wares and merchandise may be sold or delivered, by such master, or other person, shall be produced to the same effect, as that required if the person or persons receiving the same were originally intended to be the consignee or consignees thereof. And in addition to the certificate aforesaid, it shall be necessary to produce a certificate

And another from the Consul of the United States.

under the hand and seal of the consul or agent of the United States, residing at the said place, declaring either that the facts stated in the certificate of such consignee, or other person aforesaid, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul, or agent, shall, in all cases, as respects the landing or delivery of the said goods, wares or merchandise, be confirmed by the oath or affirmation of the master and mate, if living, or in case of their death, by the oath or affirmation of the two principal surviving officers of the ship or vessel in which the exportation shall be made; and in all cases where there shall be no consul or agent of the United States residing at the said place of delivery, the certificate of the consignee, or other person herein before required, shall be confirmed by the certificate of two reputable American merchants residing at the said place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee, or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; which certificate shall also be supported by the oath or affirmation of the master and mate, or other principal officers of the vessel in manner as before prescribed, which oath or affirmation of the said master and mate, or other principal officers, shall, in all cases, when taken at a foreign port or place, be taken and subscribed before the consul or agent of the United States, residing at such foreign port or place, if any such consul or agent reside thereat.

Where there is no Consul a different certificate shall be produced.

Course of proceeding where the foregoing forms cannot be complied with.

And in cases of loss by sea, or by capture or other unavoidable accident; or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be procured, the exporter or exporters shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit: which proofs shall, with a statement of all the circumstances attending the transaction, within the knowledge of such collector, be transmitted to the comptroller of the treasury, who shall have power to allow a further reasonable time for obtaining the proofs aforesaid; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond or bonds of such exporter or exporters, to be cancelled: *Pro-*

vided, that if the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the comptroller of the treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly.

And the form of the certificate of a consignee, declaring the delivery of merchandise at a foreign port, shall be as follows:

I (A. A. or we B. B. and C. C.) of the (city or town) of (merchant, or merchants, and copartners in trade) do hereby certify, that the goods or merchandise herein after described, have been landed in this (city, town or port) between the and days of from on board the of whereof G. G. is at present master, viz. (here insert the particular articles delivered in manner following, as the case may require; namely,

Form of consignee's certificate.

A. B. No. 1. a 10. ten hogsheads } Containing fourteen thousand
 C. D. No. 3. 6. 9. 15. four tierces } pounds weight of coffee.
 E. F. No. 14. 18. 22. 25. } Eight hogsheads, containing ten thousand
 27. 30. 33. 36. } pounds weight of brown sugar.
 G. H. No. 21. a 30. Ten chests, containing seven hundred weight of hyson tea.

I. K. 7. 16. 19. Three bales, containing one hundred and fifty pieces of nankeen—) which, according to the bills of lading for the same, were shipped on board the at the port of in the United States of America, on or about the day of and consigned to (me or to us) by of aforesaid, merchant (or by the master of the said)

Given under (my or our) hands, at the (city of) this day of

And the form of the oath or affirmation of the principal officers of a vessel, confirming the landing of merchandise at a foreign port, shall be as follows:

Port of

We G. E. master, and H. H. mate of the of lately arrived from the port of in the United States of America, do solemnly (swear or affirm) that the goods or merchandise enumerated and described in the preceding certificate, dated the day of and signed by A. A. of the city of merchant, were actually delivered at the said port, from on board the said within the time specified in the said certificate.

Form of the confirmatory oath to be taken by the officers of the vessel.

Sworn or affirmed at the city of before me, this day of

And the form of a verification of the delivery of merchandise at a foreign port, to be executed by a consul or agent of the United States, shall be as follows:

I, M. M. (consul or agent) of the United States of America, at the city of do declare, that the facts set forth in the preceding certificate, subscribed by A. A. of the said city, merchant, and dated the day of are, to (my knowledge, just and true, or are in my opinion just and true, and deserving full faith and credit.)

Form of the consular verification thereof.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of my office, at this day of

M. M. Consul.

And the form of a verification of the delivery of merchandise, to be executed by American or foreign merchants, as the case may require, shall be as follows:

We residing in the city of do declare, that the facts stated in the preceding certificate, signed by of the said (city) merchant, on the day of are (to our knowledge, just and true, or are in our opinion, just and

Form of the verification by merchants.

true, and worthy of full faith and credit.) We also declare that there is (no consul or other public agent for the United States of America, or American merchants, as the case may require) now residing at this place.

Dated at the city of
this day of

R. S.
T. L.

Consular fees
therefor.

And it shall be lawful for the consuls or agents of the United States, residing at the foreign ports, to demand twenty-five cents for administering each oath or affirmation aforesaid, and one dollar for granting each certificate as aforesaid; and if any consul or agent shall demand other or greater fees than are allowed as aforesaid, his bond shall be forfeited.

Penalty on re-
landing goods
entered for
drawback, &c.

SEC. 82. *And be it further enacted*, That if any goods, wares or merchandise, entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port or place within the limits of the United States as aforesaid, all such goods, wares or merchandise shall be subject to seizure and forfeiture, together with the ship or vessel from which such goods, wares or merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, on indictment and conviction thereof, suffer imprisonment for a term not exceeding six months; and for discovery of frauds and seizure of goods, wares or merchandise, relanded contrary to law, the several officers established by this act, shall have the same powers, and in case of seizure the same proceedings shall be had, as in the case of goods, wares and merchandise imported contrary to law.

Powers of the
officers of the
customs, in re-
lation to draw-
backs.

SEC. 83. *And be it further enacted*, That on all pickled fish of the fisheries of the United States, exported therefrom, there be allowed and paid a bounty of thirty cents per barrel; and on all provisions salted within the United States (dried fish excepted) there be allowed and paid a bounty of twenty-five cents per barrel, to be paid by the collector of the district from which the same shall be so exported, without any deduction or abatement: *Provided always*, that in order to entitle the exporter or exporters of such pickled fish or salted provisions to the benefit of such bounty or allowance, the said exporter or exporters shall make entry with the collector and naval officer of the district from whence the said pickled fish or salted provisions are intended to be exported, and shall specify in such entry the names of the master and vessel in which, and the place where such provisions or fish are intended to be exported, together with the particular quantity of each, whether pickled fish or salted provisions, and the species thereof; and proof shall be made to the satisfaction of the collector of the district from which such articles are intended to be exported, and of the naval officer thereof, where any, that the same, if fish, are of the fisheries of the United States; if salted provisions, that they were salted within the United States; and no entry shall be received as aforesaid, of any pickled fish or salted provisions, which have not been inspected and marked, pursuant to the inspection laws of the respective states, where inspection laws are in force, in regard to any pickled fish or salted provisions; and the casks containing such fish or provisions, shall be branded with the words "for bounty," with the name of the inspector or packer, the species and quality of the fish contained therein, and the name of the port of exportation; and the collector of such district shall, together with the naval officer, where there is one, grant an order or permit for an inspector to examine the pickled fish or salted provisions, or both, as expressed in such entry, and if they correspond therewith, and the said officer is fully satisfied that they are, if fish, of the fisheries of the United States, or if provisions, salted therein, to lade the same agreeably to such entry on board the ship or

Bounty on the
exportation of
pickled fish and
salted provis-
ions.

Exporter to
make entry.

Proof to be
made.

The fish and
provisions to be
inspected and
branded.

Inspector to
examine them.

Permit to lade.

vessel therein expressed; which lading shall be performed under the superintendence of the officer examining the same, who shall make returns of the quantity and quality of pickled fish or salted provisions, so laden on board, in virtue of such order or permit, to the officer or officers granting the same. And the said exporter or exporters, when the lading is completed, and after returns thereof have been made as above directed, shall make oath or affirmation, that the pickled fish or salted provisions expressed in such entry, and then actually laden on board the ship or vessel as therein expressed, are truly and bona fide, if pickled fish, of the fisheries of the United States, if salted provisions, salted therein; that they are truly intended to be exported as therein specified, and are not intended to be relanded within the limits of the United States; and shall also give bond in double the amount of the duty, bounty or allowance to be received, with one or more sureties to the satisfaction of the collector of the port or place from which the said pickled fish, or salted provisions, are intended to be exported, conditioned that the same shall be landed and left at some foreign port or place without the limits aforesaid; which bonds shall be cancelled at the same periods, and in like manner as is provided in respect to the bonds given on the exportation of goods, wares or merchandise, entitled to drawback of duties: *Provided always*, that the said bounty or allowance shall not be paid until at least six months after the exportation of such pickled fish, or salted provisions, to be computed from the date of the bond, and until the exporter or exporters thereof shall produce to the collectors with whom such outward entry is made, such certificates, or other satisfactory proof, of the landing of the same as aforesaid, as is heretofore made necessary for cancelling the bonds given on the exportation of goods entitled to drawback as aforesaid: *And provided also*, that the bounty or allowance as aforesaid, shall not be paid unless the same shall amount to ten dollars at least upon each entry.

Exporter to make oath,

and give bond.

Mode of cancelling the bonds.

When the bounty shall be paid.

And the form of entry, required to be made as aforesaid, shall be as follows:

Entry of (salted provision or pickled fish, or both, as the case may be) intended to be exported for the benefit of bounty, by (insert the name of the exporter) in the (insert the name and denomination of the vessel) whereof (insert the name of the master) is master, bound for (insert the port of destination.)

Form of entry of fish and provisions for bounty.

Marks as branded on the casks.	Number of barrels.	Description or species of fish or provisions.	Quality.

And the oath or affirmation to be taken by the exporter or exporters of pickled fish, or salted provisions, shall be in manner following:

District of

I (insert the name) do solemnly, sincerely, and truly swear (or affirm) to the best of my knowledge and belief, that the (salted provisions or pickled fish, or both, as the case may be) designated in the annexed entry, dated and subscribed with my name, have not been imported from any foreign port or place, but are truly and bona side (if provisions) salted provisions, cured within the limits of the United States, (or if fish) pickled fish of the fisheries of the United States; that they are now actually laden on board the (insert the denomination and

Form of the oath.

name of the vessel) whereof (insert the name) is master, and are to be exported to (insert the place of destination) and are not intended to be landed in the limits of the United States. So help me God.

And the form of the bond, to be executed as aforesaid, shall be as follows: to wit,

Form of the bond.

Know all men by these presents, that we _____ are held and firmly bound unto the United States of America, in the sum of _____ to be paid to the said United States; for the payment whereof, we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents; sealed with our seals, dated the _____ day of _____ in the _____ year of the independence of the United States, and in the year of our Lord _____

The condition of this obligation is such, that whereas the above bounden _____ hath entered at the custom-house of the port of _____

the following merchandise (here insert the number of packages with their contents, together with their marks and numbers) for the purpose of being exported for the benefit of bounty, in the (insert denomination and name of vessel) whereof (insert name) is master, for (insert name of the place) as per entry thereof made and subscribed by the aforesaid _____ on the _____ day of _____ which merchandise has been laden under the superintendence of A. B. an inspector of the customs for the port of _____ as per return thereof annexed to said entry; which merchandise is now actually on board the said _____ now laying in the port of _____ for the purpose of being exported as aforesaid.

Now therefore, if the said merchandise shall not be reloaded within the limits of the United States, but shall be duly exported to the _____ or any other port or place, without the limits aforesaid, then this obligation to be void and of no effect, otherwise it shall remain and be in full force and virtue.

Sealed and delivered }
in the presence of }

Forfeiture on making a false entry for exportation, for benefit of drawback or bounty.

Sec. 84. *And be it further enacted*, That if any goods, wares or merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which they were imported, or shall be found to disagree with the packages, quantities or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law, to alter or change the quantities or packages thereof, all such goods, wares or merchandise, or the value thereof to be recovered of the owner or person making such entry, shall be forfeited. *Provided*, that the said forfeiture shall not be incurred, if it shall be made appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the said collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue.

Vessels detained by ice may unload at other places than ports of delivery.

Sec. 85. *And be it further enacted*, That in all cases where a ship or vessel shall be prevented by ice from getting to the port or place, at which her cargo is intended to be delivered, it shall be lawful for the collector of the district, in which such ship or vessel may be obstructed, to receive the report and entry of such ship or vessel, and with the consent of the naval officer (where there is one) to grant a permit or permits for unloading or landing the goods, wares, and merchandise imported in such ship or vessel, at any place within his district, which shall appear to him most convenient and proper: *Provided always*, that the report

and entry of such ship or vessel, and her cargo, or any part thereof, and all persons concerned therein, shall be under and subject to the same rules, regulations, restrictions, penalties and provisions, as if the said ship or vessel had arrived at the port of her destination, and had there proceeded to the delivery of her cargo.

SEC. 86. *And be it further enacted*, That no officer of the customs, or other person employed under the authority of the United States, in the collection of the duties imposed by law on goods, wares or merchandise imported into the United States, and on the tonnage of ships or vessels, shall own, either in whole or in part, any ship or vessel, or act as agent, attorney, or consignee for the owner or owners of any ship or vessel, or of any cargo or lading on board the same; nor shall any officers of the customs, or other person employed in the collection of the duties as aforesaid, import, or be concerned directly or indirectly in the importation of any goods, wares or merchandise, for sale, into the United States, on penalty that every person so offending, and being thereof convicted, shall forfeit and pay the sum of five hundred dollars.

Officers of the customs not to be concerned in shipping or commerce.

SEC. 87. *And be it further enacted*, That so much of the twelfth section of an act, entitled "An act making alterations in the treasury and war departments," as restricts all officers of the United States, employed in the collection of the duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels, from buying or disposing of the funds or debts of the United States, or of any state, be repealed.

They may buy or dispose of public funds.
Act of May 8, 1792, ch. 37.

SEC. 88. *And be it further enacted*, That if any officer of the customs shall directly or indirectly take or receive any bribe, reward or recompense, for conniving, or shall connive at any false entry of any ship or vessel, or of any goods, wares or merchandise, and shall be convicted thereof, every such officer or other person shall forfeit and pay a sum not less than two hundred, nor more than two thousand dollars for each offence; and any person giving or offering any bribe, recompense or reward for any such deception, collusion, or fraud, shall forfeit and pay a sum not less than two hundred dollars, nor more than two thousand dollars, for each offence; and in all cases where an oath or affirmation is by this act required from a master or other person having the command of a ship or vessel, or from an owner or consignee of any goods, wares and merchandise, his, her, or their factor, or agent, and generally whenever an oath or affirmation is required from any person or persons, whatsoever, by virtue of this act, if the person so swearing or affirming shall swear, or affirm falsely, such person shall, on indictment and conviction thereof, be liable to the same pains and penalties prescribed for persons convicted of wilful and corrupt perjury.

Penalty on their receiving a bribe to connive at a false entry, or conniving at such entry.

Penalty on giving or offering such a bribe.

False swearing to be punished as perjury.

SEC. 89. *And be it further enacted*, That all penalties, accruing by any breach of this act, shall be sued for, and recovered with costs of suit, in the name of the United States of America, in any court competent to try the same; and the trial of any fact, which may be put in issue, shall be within the judicial district in which any such penalty shall have accrued, and the collector, within whose district the seizure shall be made, or forfeiture incurred, is hereby enjoined to cause suits for the same to be commenced without delay, and prosecuted to effect; and is moreover authorized to receive from the court within which such trial is had, or from the proper officer thereof, the sum or sums so recovered, after deducting all proper charges to be allowed by the said court, and on receipt thereof the said collector shall pay and distribute the same without delay, according to law, and transmit quarter yearly to the treasury an account of all monies by him received for fines, penalties and forfeitures, during such quarter. And all ships or vessels, goods, wares or merchandise, which shall become forfeited in virtue of this act, shall be seized, libelled and prosecuted as aforesaid, in the pro-

Penalties how to be sued for.

Collectors authorized to receive penalties when recovered.

Manner of proceeding to the condemnation.

of vessels and goods seized.

per court having cognizance thereof; which court shall cause fourteen days notice to be given of such seizure and libel, by causing the substance of such libel, with the order of the court thereon, setting forth the time and place appointed for trial, to be inserted in some newspaper published near the place of seizure, and also by posting up the same in the most public manner, for the space of fourteen days, at or near the place of trial; for which advertisement a sum not exceeding ten dollars shall be paid: And proclamation shall be made in such manner as the court shall direct; and if no person shall appear and claim any such ship or vessel, goods, wares or merchandise, and give bond to defend the prosecution thereof, and to respond the cost in case he shall not support his claim, the court shall proceed to hear and determine the cause according to law; and upon the prayer of any claimant to the court, that any ship or vessel, goods, wares or merchandise, so seized and prosecuted, or any part thereof, should be delivered to such claimant, it shall be lawful for the court to appoint three proper persons to appraise such ship or vessel, goods, wares or merchandise, who shall be sworn in open court for the faithful discharge of their duty; and such appraisement shall be made at the expense of the party on whose prayer it is granted; and on the return of such appraisement, if the claimant shall, with one or more sureties, to be approved of by the court, execute a bond in the usual form to the United States, for the payment of a sum equal to the sum at which the ship or vessel, goods, wares or merchandise, so prayed to be delivered, are appraised, and moreover produce a certificate from the collector of the district wherein such trial is had, and of the naval officer thereof, if any there be, that the duties on the goods, wares and merchandise, or tonnage duty on the ship or vessel, so claimed, have been paid or secured in like manner, as if the goods, wares or merchandise, ship or vessel had been legally entered, the court shall, by rule, order such ship or vessel, goods, wares or merchandise, to be delivered to the said claimant, and the said bond shall be lodged with the proper officer of the court, and if judgment shall pass in favour of the claimant, the court shall cause the said bond to be cancelled; but if judgment shall pass against the claimant, as to the whole, or any part of such ship or vessel, goods, wares or merchandise, and the claimant shall not within twenty days thereafter pay into the court, or to the proper officer thereof, the amount of the appraised value of such ship or vessel, goods, wares or merchandise so condemned, with the costs, judgment shall and may be granted upon the bond on motion in open court, without further delay. And when any prosecution shall be commenced, on account of the seizure of any ship or vessel, goods, wares or merchandise, and judgment shall be given for the claimant or claimants; if it shall appear to the court before whom such prosecution shall be tried, that there was a reasonable cause of seizure, the said court shall cause a proper certificate or entry to be made thereof, and in such case the claimant or claimants shall not be entitled to costs, nor shall the person who made the seizure, or the prosecutor, be liable to action, suit or judgment on account of such seizure and prosecution: *Provided*, that the ship or vessel, goods, wares or merchandise, be after judgment forthwith returned to such claimant or claimants, his, her, or their agent or agents: *And provided*, that no action or prosecution shall be maintained in any case under this act, unless the same shall have been commenced within three years next after the penalty or forfeiture was incurred.

Limitation of suits under this act to three years.

Condemned ships and goods to be sold at public auction.

SEC. 90. *And be it further enacted*, That all ships or vessels, goods, wares or merchandise, which shall be condemned by virtue of this act, and for which bond shall not have been given by the claimant or claimants, agreeably to the provisions for that purpose in the foregoing section, shall be sold by the marshal or other proper officer of the court in which condemnation shall be had, to the highest bidder, at public auc-

tion, by order of such court, and at such place as the court may appoint, giving at least fifteen days notice (except in cases of perishable goods) in one or more of the public newspapers of the place where such sale shall be; or if no paper is published in such place, in one or more of the papers published in the nearest place thereto; for which advertising, a sum not exceeding five dollars shall be paid. And the amount of such sales, deducting all proper charges, shall be paid within ten days after such sale by the person selling the same, to the clerk or other proper officer of the court directing such sale, to be by him, after deducting the charges allowed by the court, paid to the collector of the district in which such seizure or forfeiture has taken place, as herein before directed.

SEC. 91. *And be it further enacted*, That all fines, penalties and forfeitures, recovered by virtue of this act (and not otherwise appropriated) shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof, by the collector receiving the same; the other moiety shall be divided between, and paid in equal proportions to, the collector, and naval officer of the district, and surveyor of the port, wherein the same shall have been incurred, or to such of the said officers as there may be in the said district; and in districts where only one of the aforesaid officers shall have been established, the said moiety shall be given to such officer: *Provided nevertheless*, that in all cases where such penalties, fines and forfeitures shall be recovered in pursuance of information given to such collector, by any person other than the naval officer or surveyor of the district, the one half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor, or surveyors, in manner aforesaid: *Provided also*, that where any fines, forfeitures and penalties, incurred by virtue of this act, are recovered in consequence of any information given by any officer of a revenue cutter, they shall, after deducting all proper costs and charges, be disposed of as follows: one fourth part shall be for the use of the United States, and paid into the treasury thereof in manner as before directed; one fourth part for the officers of the customs, to be distributed as herein before set forth; and the remainder thereof to the officers of such cutter, to be divided among them agreeably to their pay: *And provided likewise*, that whenever a seizure, condemnation and sale of goods, wares or merchandise, shall take place within the United States, and the value thereof shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the cost of prosecution. *And be it further provided*, that if any officer, or other person entitled to a part or share of any of the fines, penalties, or forfeitures, incurred in virtue of this act, shall be necessary as a witness on the trial for such fine, penalty, or forfeiture, such officer or other person may be a witness upon the said trial; but in such case he shall not receive nor be entitled to any part or share of the said fine, penalty or forfeiture, and the part or share to which he otherwise would have been entitled, shall revert to the United States.

SEC. 92. *And be it further enacted*, That except into the districts herein before described on the northern, north-western and western boundaries of the United States, adjoining to the dominions of Great Britain, in Upper and Lower Canada, and the districts on the rivers Ohio and Mississippi, no goods, wares or merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port or place in any other manner than by sea, nor in any ship or vessel of less than thirty tons burthen, agreeably to the admeasurement hereby directed for ascertaining the

Distribution of fines, penalties and forfeitures.

Persons entitled to a share of the fines, &c. may be witnesses, &c.

Except in certain districts no goods to be brought into the United States, but by sea and in vessels of at least thirty tons burthen, &c.

Drawback to be allowed only on exportations by sea and in vessels of thirty tons and upwards.

Masters of vessels bound to foreign ports to exhibit manifests, and obtain clearances.

Penalty in default thereof.

Form of the manifest.

tonnage of ships or vessels; nor shall be landed or unladen at any other port than is directed by this act, under the penalty of seizure and forfeiture of all such ships or vessels, and of the goods, wares or merchandise imported therein, landed or unladen in any other manner. And no drawback of any duties on goods, wares or merchandise of foreign growth or manufacture, shall be allowed on the exportation thereof from any district of the United States, otherwise than by the sea, and in vessels not less than thirty tons burthen.

SEC. 93. *And be it further enacted*, That the master, or person having the charge or command of any ship or vessel, bound to a foreign port or place, shall deliver to the collector of the district from which such ship or vessel shall be about to depart, a manifest of all the cargo on board the same, and the value thereof, by him subscribed, and shall swear, or affirm to the truth thereof; whereupon the said collector shall grant a clearance for such ship or vessel and her cargo, but without specifying the particulars thereof in such clearance, unless required by the said master, or other person having the charge or command of such ship, or vessel, so to do. And if any ship or vessel, bound to a foreign port or place, shall depart on her voyage to such foreign port or place, without delivering such manifest, and obtaining a clearance as hereby required, the said master, or other person having the charge or command of such ship or vessel, shall forfeit and pay the sum of five hundred dollars, for every such offence:

And the form of the report and manifest, to be delivered as aforesaid, shall be as follows:

Report and manifest of the cargo, laden at the port of _____ on board the
 master, bound for _____ port

Marks.	Numbers.	Packages or articles in bulk.	Contents or quantities.	Value at the port of exportation.

And the oath or affirmation, to be taken by the master or commander of the ship or vessel as aforesaid, shall be as follows:

District of _____

Oath to be taken on clearing.

I (insert the name) master or commander of the (insert the denomination and name of the vessel) bound from the port of (insert the name of the port or place sailing from) to (insert the name of the port or place, bound to) do solemnly, sincerely and truly swear (or affirm as the case may be) that the manifest of the cargo on board the said (insert denomination and name of the vessel) now delivered by me to the collector of this district, and subscribed with my name, contains, according to the best of my knowledge and belief, a full, just and true account of all the goods, wares and merchandise now actually laden on board the said vessel, and of the value thereof; and if any other goods, wares, or merchandise shall be laden or put on board the said (insert denomination and name of vessel) previous to her sailing from this port, I will immediately report the same to the said collector. I do also swear (or affirm) that I verily believe the duties on all the foreign merchandise therein specified have been paid or secured, according to law, and that no part thereof is intended to be relanded within the United States, and that if by distress or other unavoidable accident it shall become necessary to reland the same, I will forthwith make a just and true report

thereof to the collector of the customs of the district wherein such distress or accident may happen. So help me God.

And the form of a clearance, to be granted to a ship or vessel on her departure to a foreign port or place, shall be as follows:

Form of clearance.

District of ss.

Port of

These are to certify all whom it doth concern, that master
 or commander of the burthen tons, or thereabouts,
 mounted with guns, navigated with men
 built, and bound for having on board

hath here entered and cleared his said vessel according to law.

Given under our hands and seals, at the custom-house of
 this day of one thousand and in the
 year of the independence of the United States of America.

Provided, any thing to the contrary notwithstanding, that the collectors and other officers of the customs shall, and they are hereby directed to pay due regard to the inspection laws of the states in which they may respectively act, in such manner, that no vessel having on board goods liable to inspection, shall be cleared out until the master, or other proper person, shall have produced such certificate that all such goods have been duly inspected, as the laws of the respective states do or may require to be produced to collectors or other officers of the customs. *And provided*, that receipts for the payment of all legal fees which shall have accrued on any ship or vessel shall, before any clearance is granted, be produced to the collector or other officer aforesaid.

Vessels not to be cleared until the inspection laws of the states are complied with, and all legal fees paid.

SEC. 94. *And be it further enacted*, That the importer or importers of any horses, cattle, sheep, swine, or other useful beasts, imported into the United States for the purpose of breed, shall make entry for such horses, cattle, sheep, swine, or other useful beasts, as in the case of other goods, wares or merchandise, and obtain a permit for landing the same, and shall likewise make oath or affirmation, that they are actually imported for the purpose above mentioned; and any horses, cattle, sheep, swine, or other beasts, landed without the provisions above mentioned being fully complied with, shall be subject to seizure and forfeiture.

Beasts imported for breed to be entered, &c.

SEC. 95. *And be it further enacted*, That all matters directed by this act to be done to, or by the collector of a district, or by the naval officer thereof, shall and may be done to, and by the person, who in the cases specified in this act, is or may be authorized to act in the place or stead of the said collector, or of the said naval officer.

Substitutes may act in certain cases.

SEC. 96. *And be it further enacted*, That whenever an oath is required by this act, persons conscientiously scrupulous shall be permitted to affirm.

Affirmation may be made instead of oath.

SEC. 97. *And be it further enacted*, That the President of the United States be empowered, for the better securing the collection of the duties imposed on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels, to cause to be built and equipped so many revenue cutters not exceeding ten, as may be necessary to be employed for the protection of the revenue, the expense whereof shall be paid out of the product of the duties on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels.

Revenue cutters to be provided.

SEC. 98. *And be it further enacted*, That there shall be to each of the said revenue cutters, one captain or master, and not more than three lieutenants or mates, first, second, and third, and not more than seventy men, including non-commissioned officers, gunners and mariners. And the Secretary of the Treasury is hereby authorized to cause contracts to be made for the supply of rations for the officers and men of the said revenue cutters: *Provided*, that the said revenue cutters shall, whenever

Officers and men for the revenue cutters, &c.

Cutters shall co-operate with the navy.

How their officers are to be appointed.

To whose direction they shall be subject, and their duties.

New cutters to be provided in lieu of those unfit for service and the old ones to be sold.

Revenue boats may be provided.

Cutters and boats to be distinguished by an ensign and pendant.

the President of the United States shall so direct, co-operate with the navy of the United States, during which time, they shall be under the direction of the Secretary of the Navy, and the expenses thereof shall be defrayed by the agents of the Navy Department.

SEC. 99. *And be it further enacted*, That the officers of the said revenue cutters shall be appointed by the President of the United States, and shall respectively be deemed officers of the customs, and shall be subject to the direction of such collectors of the revenue, or other officers thereof, as from time to time shall be designated for that purpose; they shall have power and authority, and are hereby required and directed to go on board all ships or vessels, which shall arrive within the United States, or within four leagues of the coast thereof, if bound for the United States, and to search and examine the same, and every part thereof, and to demand, receive, and certify the manifests herein before required to be on board certain ships or vessels, and to affix and put proper fastenings on the hatches and other communications with the hold of any ship or vessel, and to remain on board the said ships and vessels, until they arrive at the port or place of their destination. It shall likewise be the duty of the master or other person having at any time the command of any of the said revenue cutters, to make a weekly return to the collector, or other officer of the district under whose direction they are placed, of the transactions of the cutter under their command, specifying therein, the vessels that have been boarded, their names and descriptions, the names of the masters, and from what port or place they last sailed, whether laden or in ballast, whether ships or vessels of the United States, or to what other nation belonging, and whether they have the necessary manifest or manifests of their cargoes on board, and generally all such matters as it may be necessary for the collectors or other officers of the customs to be made acquainted with; and the officers of the said cutters shall likewise execute and perform such other duties for the collection and security of the revenue, as from time to time shall be enjoined and directed by the Secretary of the Treasury, not contrary to law, and the provisions herein before contained.

SEC. 100. *And be it further enacted*, That the President be, and he is hereby authorized to cause other revenue cutters to be built or purchased, in lieu of such as are or shall from time to time become unfit for further service; and to cause such as are so become unfit for further service, to be sold at public auction, and the proceeds of such sales to be paid into the treasury of the United States. And the expense of purchasing other cutters as aforesaid, as well as all future expenses of building, purchasing or repairing revenue cutters, shall be paid out of the product of the duties on goods, wares or merchandise imported into the United States, and on the tonnage of ships or vessels.

SEC. 101. *And be it further enacted*, That the collectors of the respective districts may, with the approbation of the Secretary of the Treasury, provide and employ such small open row and sail boats, in each district, together with the number of persons to serve in them, as shall be necessary for the use of the surveyors and inspectors in going on board of ships or vessels and otherwise, for the better detection of frauds; the expense of which shall be defrayed out of the product of the duties.

SEC. 102. *And be it further enacted*, That the cutters and boats employed in the service of the revenue, shall be distinguished from other vessels, by an ensign and pendant, with such marks thereon as shall be prescribed and directed by the President of the United States; and in case any ship or vessel liable to seizure or examination shall not bring to, on being required, or being chased by any cutter or boat having displayed the pendant and ensign prescribed for vessels in the revenue service, it shall be lawful for the captain, master or other

person having command of such cutter or boat, to fire at or into such vessel which shall not bring to, after such pendant and ensign shall be hoisted, and a gun shall have been fired by such cutter or boat as a signal; and such captain, master or other person as aforesaid, and all persons acting by or under his direction, shall be indemnified from any penalties, or actions for damages for so doing; and if any person shall be killed or wounded by such firing, and the captain, master, or other person aforesaid, shall be prosecuted or arrested therefor, such captain, master or other person shall be forthwith admitted to bail. And if any ship, vessel or boat, not employed in the service of the revenue, shall, within the jurisdiction of the United States, carry or hoist any pendant or ensign prescribed for vessels in the service aforesaid, the master, or commander of the ship or vessel so offending shall forfeit and pay one hundred dollars.

SEC. 103. *And be it further enacted*, That no beer, ale, or porter shall be brought into the United States by sea from any foreign port, or place, except in casks, or vessels, the capacity whereof shall not be less than forty gallons beer measure, or in packages containing not less than six dozen bottles, on pain of forfeiture of the said beer, ale, or porter, and the ship or vessel in which the same shall be brought; nor shall any refined lump or loaf sugar be imported into the United States, from any foreign port or place by sea, except in ships or vessels of one hundred and twenty tons burthen and upwards, and in casks or packages containing each not less than six hundred pounds weight; nor shall any distilled spirits (arrack and sweet cordials excepted) be imported, or brought into the United States, except in casks or vessels of the capacity of ninety gallons wine measure and upwards, nor in casks or vessels which have been marked pursuant to any law of the United States, on pain of forfeiture of the said refined lump and loaf sugar, and distilled spirits, imported contrary to the provisions herein described, together with the ship, or vessel, in which they shall be so imported: *Provided*, that nothing contained in this act shall be construed to forfeit any spirits for being imported, or brought into the United States, in other casks or vessels as aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the seamen, on board such ship or vessel, and shall not exceed the quantity of four gallons for each seaman.

SEC. 104. *And be it further enacted*, That for the purpose of conforming this act to certain stipulations contained in treaties made and ratified under the authority of the United States, it is hereby declared, that it shall at all times be free to British subjects, and also to the Indians dwelling on either side of the boundary line of the United States, as settled by the treaty of peace, freely to pass and repass, by land or inland navigation, into and from the territories of the United States, and to navigate all the lakes, rivers and waters thereof, and freely to carry on trade and commerce with the citizens of the United States: *Provided*, that nothing herein contained shall be construed to justify the admission of British vessels from the sea into the rivers of the United States, beyond the highest ports of entry for foreign vessels from the sea; and all goods and merchandise, the importation of which into the United States shall not be wholly prohibited, shall and may freely, for the purposes of commerce, be brought into the same, in manner aforesaid, by British subjects, from the territories of the king of Great Britain, in America; and such goods and merchandise shall be subject to no higher or other duties, than are or shall be payable by the citizens of the United States, on the importation of the same in American vessels into the Atlantic ports of the United States: And all goods not prohibited to be exported from the United States, may, in manner aforesaid, be carried out of the United States into the territories aforesaid.

They may fire at vessels refusing to bring to.

Penalty on other vessels or boats carrying the revenue ensign and pendant.

Vessels and packages in which alone certain articles are to be imported.

Saving of spirits for the use of the seamen.

Privileges of British subjects and Indians in conformity with treaties.

No duties on peltries or goods of Indians.

Further privileges of British subjects.

In the northern, and north-western districts, &c. importations may be made in vessels, &c. of any kind whatever. Provisions of this act extended to those districts.

Entry to be made of goods to be carried over portages.

Which entry shall be verified on oath.

Form of the oath.

SEC. 105. *And be it further enacted*, That no duty shall be levied or collected on the importation of peltries brought into the territories of the United States, nor on the proper goods and effects of whatever nature, of Indians passing, or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging bona fide to Indians, nor be entitled to the exemption from duty aforesaid. And no higher or other tolls or rates of ferriage, than what are or shall be payable by citizens of the United States, shall be demanded of British subjects, and no duties shall be payable on any goods, which shall merely be carried over any of the portages or carrying places within the territories of the United States, for the purpose of being immediately re-embarked, and carried to some other place or places: *Provided*, that this last mentioned exemption from duty shall extend only to such goods as are carried in the usual and direct road across such portages and carrying places, and are not attempted to be in any manner sold or exchanged during their passage across the same. And it shall be lawful for citizens of the United States, and for all other persons, to import any goods or merchandise, of which the importation shall not be entirely prohibited, into the districts, which are or may be established on the northern and north-western boundaries of the United States, and on the rivers Ohio and Mississippi, in vessels or boats of any burthen, and in rafts or carriages of any kind or nature whatsoever.

SEC. 106. *And be it further enacted*, That all vessels, boats, rafts, and carriages, of what kind and nature soever, arriving in the districts aforesaid, containing goods, wares or merchandise, subject to duties on being imported into any port of the United States, shall be reported to the collector, or other chief officer of the customs at the port of entry, in the district into which they shall be so imported; and such goods shall be accompanied with like manifests, and like entries shall be made, by the persons having charge of any vessels, boats, rafts and carriages aforesaid, and by the owners or consignees of the goods, wares and merchandise, laden on board the same; and the powers and duties of the officers of the customs shall be exercised and discharged in the districts last mentioned, in like manner as is herein before directed and prescribed, in respect to goods, wares and merchandise imported into the United States, in vessels from the sea—and generally, all importations as aforesaid shall be subject to like regulations, penalties and forfeitures as in other districts, except as is herein after specially provided.

SEC. 107. *And be it further enacted*, That when any goods, wares, or merchandise subject to duties, shall be imported into any of the districts before mentioned, and which shall be reported as being destined to be carried over any of the portages or carrying places within the territories of the United States, for the purposes of being immediately re-embarked, and carried to some other port or place, it shall be the duty of the owner or consignee of the goods, wares, or merchandise intended to be transported as aforesaid, to make entry thereof, as particularly as is herein before directed and prescribed, in respect to the like goods, wares and merchandise, when entered for the payment of duties, and moreover specifying in such entry the route, portage and carrying place, by and over which it is intended to transport the same; which entry shall be verified on oath or affirmation in manner following:

District of

Port of

I (here insert the name of the person making the entry) do solemnly, sincerely and truly swear, (or affirm) that the entry now subscribed with my name, and delivered by me to the collector of (insert the name of the district) contains a just and true account of all the goods, wares and merchandise, contained in the several packages therein mentioned;

that they are brought into this district, solely for the purpose of being carried and transported by the way of (here insert the portage or carrying place) with intention of being immediately re-embarked and carried without the limits of the United States; and are not intended, directly, or indirectly, to be sold, exchanged, or consumed, within the limits of the United States; and, I do further swear, (or affirm) that if I shall hereafter know, or discover, that the whole, or any part of the said goods, wares or merchandise, shall have been sold, alienated, exchanged, or consumed, within the limits of the United States, I will immediately report the same, with the circumstances thereof, truly to the collector of this district. So help me God.

SEC. 108. *And be it further enacted*, That the collector, who shall receive any entry as aforesaid, shall cause due examination, inspection and search to be made, in like manner as is herein before prescribed, in respect to importations made in vessels arriving by the sea, or intended to be exported from the United States, and, being satisfied therewith, shall thereupon grant a certificate or protection for the said goods, wares or merchandise which shall accompany the same, and which certificate or protection shall be of the form following, to wit:

District of _____ ss.
 Port of _____

It is hereby certified, that (here insert the name of the person making entry) has made entry in this office, according to law, of the following merchandise (here insert the particulars of the packages and merchandise, and the several marks, numbers and contents thereof as in the entry) and has made oath, that the said merchandise are intended to be transported by the route of (here insert the portage or carrying place) to (here insert the proposed place of re-embarkation) for the purpose of being transported without the limits of the United States. Now therefore, this certificate is to serve as a protection for the said merchandise, during the transportation thereof by the route aforesaid: *Provided*, that the said merchandise, or any part thereof, are not and shall not be unpacked, alienated, sold or consumed within the limits of the United States, or be transported by any other route than is above specified, in either of which cases the said merchandise may be seized and forfeited, this certificate and protection notwithstanding.

As witness my hand and seal the day and year above mentioned.

A. B. Collector.

And no certificate as aforesaid shall be in force for any term exceeding six months from the date thereof.

SEC. 109. *And be it further enacted*, That if any person having the charge, or being concerned in the transportation of any goods, wares or merchandise, entered as aforesaid, for the purpose of being transported across any of the portages or carrying places within the limits of the United States, and to be delivered without the limits thereof, shall, with intent to defraud the revenue, break open or unpack any part of the said merchandise, or shall sell, exchange or consume the same, or with like intent shall break or deface any seal or fastening, placed thereon by any officer of the revenue, or if any person whatever shall deface, alter or forge any certificate, granted for the protection of merchandise transported as aforesaid, each and every person so offending, shall forfeit and pay five hundred dollars, and shall be imprisoned not less than one nor more than six months, at the discretion of the court before which such person shall be convicted.

SEC. 110. *And be it further enacted*, That nothing contained in this act shall be construed to exempt the masters or owners of vessels from making and subscribing any oaths or affirmations required by any laws of the United States, not immediately relating to the collection of

Collector to make examination, and thereupon grant a protection for the goods.

Form of the protection.

Penalty on fraudulently opening the merchandise, selling it, &c.

This act not to exempt from certain oaths.

the duties on the importation of goods, wares and merchandise into the United States.

No forfeiture to be incurred where the forms of documents are substantially complied with:—

They may be varied by additions.

Repeal of the former acts.

1790, ch. 35.

SEC. 111. *And be it further enacted*, That in cases where the forms of official documents, as prescribed by this act, shall be substantially complied with and observed, according to the true spirit, meaning and intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom; and the officers of the department of the treasury, according to their respective powers and duties, shall and may from time to time prescribe additions to the said forms, for the purpose of adapting the same to any alterations which may be made to the rates of duties on the importation of goods, wares and merchandise, and on the tonnage of ships and vessels, and for the better collection and payment of the said duties:—*Provided however*, that it shall not be competent for the said officers to prescribe any form or regulations incompatible with or contravening the special provisions of this act.

SEC. 112. *And be it further enacted*, That from and after the thirtieth day of June next ensuing, the act of Congress passed on the fourth day of August in the year one thousand seven hundred and ninety, entitled "An act to provide more effectually for the collection of the duties on goods, wares and merchandise imported into the United States, and on the tonnage of ships and vessels," and also all other acts or parts of acts, coming within the purview of this act, shall be repealed and thenceforth cease to operate, except as to the continuance of the officers appointed in pursuance of the said act or parts of acts; except also as to the recovery and receipt of such duties on goods, wares and merchandise, and on the tonnage of ships or vessels, as shall have accrued; and as to the payment of drawbacks, bounties and allowances upon the exportation of goods, wares and merchandise, and as to the recovery and distribution of fines, penalties and forfeitures, which shall have been incurred before and on the said day; subject nevertheless, in respect to the collection of duties, to the alterations contained and expressed in the present act.

APPROVED, March 2, 1799.

STATUTE III.

March 2, 1799.

CHAP. XXIII.—*An Act to establish the compensations of the officers employed in the collection of the duties on imports and tonnage, and for other purposes.*(a)

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That

(a) The acts which have been passed relating to the compensation of officers of the customs, which are obsolete, have been: An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships and vessels, August 4, 1790, chap. 35, sec. 52, 53, 54; an act making further provisions relative to the revenue cutters, May 6, 1796, chap. 22, sec. 1, 2; an act in addition to an act entitled, "An act supplementary to the act entitled, 'An act to provide more effectually for the collection of duties on goods, wares, and merchandise, imported into the United States, and on the tonnage of ships and vessels,'" May 27, 1796, chap. 35, sec. 3; an act relative to the compensation and duties of certain officers employed in the collection of imposts and tonnage, March 3, 1797, chap. 9; an act establishing an annual salary for the surveyor of Gloucester, July 14, 1798, chap. 73; an act to increase the compensation allowed by law to inspectors, measurers, weighers, and gaugers, employed in the collection of the customs, April 26, 1816, chap. 95; an act respecting the compensation of the collectors therein mentioned, March 3, 1817, chap. 49; an act further to establish the compensation of officers of the customs, and to alter certain collection districts, and for other purposes, May 7, 1822, chap. 107, sec. 6, 7, 8, 9, 10, 12, 13, 15, 16, 18, 19.

The acts providing for the compensation to collectors and other officers of the customs in force, are: An act to establish the compensation of the officers employed in the collection of the duties on imports and tonnage, and for other purposes, March 2, 1799, chap. 23; an act supplementary to an act entitled, "An act to establish the compensation of the officers employed in the collection of the duties on imports and tonnage, and for other purposes," May 10, 1800; an act providing for the accommodation of persons concerned in certain fisheries therein mentioned, March 16, 1802, chap. 11, sec. 3; an act to amend "an act to establish the compensation of the officers employed in the collection of the duties on imports and tonnage, and for other purposes," April 30, 1802, chap. 37; an act relative to the compensation of cer-