

District Court to be held at Charleston, in lieu of Lewisburg.

district court for the western district of Virginia, be holden at Charleston, in the county of Kenawha, commencing on the Wednesdays after the second Mondays in April and September of each year, in lieu of the sessions of said district court now held at Lewisburg, in the county of Greenbriar, which said last mentioned sessions of said court are hereby discontinued.

APPROVED, August 29, 1842.

STATUTE II.

Aug. 30, 1842.

CHAP. CCLXX.—*An Act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes.*

The duties to be paid hereafter on the following articles.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, the following duties, that is to say:

Wool unmanufactured.

First. On coarse wool unmanufactured, the value whereof, at the last port or place whence exported to the United States, shall be seven cents or under per pound, there shall be levied a duty of five per centum ad valorem; and on all other unmanufactured wool, there shall be levied a duty of three cents per pound, and thirty per centum ad valorem: *Provided*, That when wool of different qualities of the same kind or sort, is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package, shall be appraised by the appraisers, at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal: *Provided further*, That when wool of different qualities, and different kinds or sorts, is imported in the same bale, bag, or package, the contents of the bale, bag, or package, shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly: *Provided further*, That if bales of different qualities are embraced in the same invoice, at the same price, the value of the whole shall be appraised according to the value of the bale of the best quality: *Provided further*, That if any wool be imported having in it dirt, or any material or impurities, other than those naturally belonging to the fleece, and thus be reduced in value to seven cents per pound or under, the appraisers shall appraise said wool at such price, as in their opinion, it would have cost had it not been so mixed with such dirt or impurities, and a duty shall be charged thereon in conformity to such appraisal: *Provided also*, That wool imported on the skin shall be estimated as to weight and value as other wool.

Manufactures of wool.

Second. On all manufactures of wool, or of which wool shall be a component part, except carpetings, flannels, bockings and baizes, blankets, worsted stuff goods, ready-made clothing, hosiery, mits, gloves, caps, and bindings, a duty of forty per centum.

Carpetings.

Third. On Wilton carpets and carpeting, treble ingrain, Saxony, and Aubusson carpets and carpeting, a duty of sixty-five cents per square yard; on Brussels and Turkey carpets and carpeting, fifty-five cents per square yard; on all Venitian and ingrain carpets and carpetings, thirty cents per square yard; on all other kinds of carpets and carpeting, of wool, hemp, flax, or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem: *Provided*, That bed sides and other portions of carpets or carpetings shall pay the rate of duty herein imposed on carpets or carpeting of similar character.

Blankets.

Fourth. On woollen blankets, the actual value of which at the place whence imported shall not exceed seventy-five cents each, and of the dimensions not exceeding seventy-two by fifty-two inches each, nor less

than forty-five by sixty inches each, a duty of fifteen per centum ad valorem; and on all other woollen blankets, a duty of twenty-five per centum ad valorem.

Fifth. On all manufactures, not otherwise specified, of combed wool or worsted, and manufactures of worsted and silk combined, a duty of thirty per centum ad valorem; on all hearth rugs, an ad valorem duty of forty per centum.

Sixth. On woollen and worsted yarn, a duty of thirty per centum ad valorem.

Seventh. On woollen and worsted mits, gloves, caps, and bindings, and on woollen or worsted hosiery, that is to say, stockings, socks, drawers, shirts, and all other similar manufactures made on frames, a duty of thirty per centum ad valorem.

Eighth. On flannels, of whatever material composed, except cotton, a duty of fourteen cents per square yard on bockings and baizes, fourteen cents per square yard on coach laces, thirty-five per centum ad valorem; on Thibet, Angora, and all other goats' hair or mohair unmanufactured, one cent per pound; on camlets, blankets, coatings, and all other manufactures of goats' hair or mohair, twenty per centum ad valorem.

Ninth. On ready-made clothing, of whatever materials composed, worn by men, women, or children, except gloves, mits, stockings, socks, wove shirts and drawers, and all other similar manufactures made on frames, hats, bonnets, shoes, boots, and bootees, imported in a state ready to be used as clothing by men, women or children, made up either by the tailor, manufacturer, or seamstress, an ad valorem duty of fifty per centum; on all articles worn by men, women, or children, other than as above specified or excepted, of whatever materials composed, made up wholly or in part by hand, a duty of forty per centum ad valorem; on all thread laces and insertings, fifteen per centum ad valorem; on cotton laces, quillings, and insertings, usually known as trimming laces, and on bobbinet laces of cotton, twenty per centum ad valorem; on laces, galloons, tresses, tassels, knots, and stars of gold or silver, fine or half fine, fifteen per centum ad valorem; on all articles embroidered in gold or silver, fine or half fine, when finished, other than clothing, twenty per centum ad valorem; and on clothing, finished in whole or in part, embroidered in gold or silver, fifty per centum ad valorem.

SEC. 2. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say:

First. On cotton unmanufactured, a duty of three cents per pound,

Second. On all manufactures of cotton, or of which cotton shall be a component part, not otherwise specified, a duty of thirty per centum ad valorem, excepting such cotton twist, yarn, and thread, and such other articles as are herein provided for: *Provided*, That all manufactures of cotton or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value twenty cents per square yard, shall be valued at twenty cents per square yard; and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, excepting velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard, and duty be paid thereon accordingly.

Third. All cotton twist, yarn, and thread, unbleached and uncolored, the true value of which at the place whence imported shall be less than sixty cents per pound, shall be valued at sixty cents per pound, and shall be charged with a duty of twenty-five per centum ad valorem; all

Manufactures of combed wool, &c.

Yarn.

Gloves, caps, bindings and hosiery.

Flannels, bockings, &c.

Goats' hair, &c.

Clothing, &c.

Thread laces, &c.

Gold and silver laces, &c.

Cotton unmanufactured. Manufactures of cotton.

Cotton twist, yarn, and thread.

bleached or colored cotton twist, yarn, and thread, the true value of which at the place whence imported shall be less than seventy-five cents per pound, shall be valued at seventy-five cents per pound, and pay a duty of twenty-five per centum ad valorem; all other cotton twist, yarn, and thread, on spools or otherwise, shall pay a duty of thirty per centum ad valorem.

SEC. 3. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say;

Manufactures  
of silk.

First. On all manufactures of silk not otherwise specified, except bolting cloths, two dollars and fifty cents per pound of sixteen ounces; on silk bolting cloths, twenty per centum ad valorem: *Provided*, That if any silk manufacture shall be mixed with gold or silver, or other metal, it shall pay a duty of thirty per centum ad valorem.

Second. On sewing silk, silk twist, or twist composed of silk and mohair, a duty of two dollars per pound of sixteen ounces; on pongees and plain white silks for printing or coloring, one dollar and fifty cents per pound of sixteen ounces; on floss and other similar silks, purified from the gum, dyed, and prepared for manufacture, a duty of twenty-five per centum ad valorem; on raw silk, comprehending all silks in the gum, whether in hanks, reeled, or otherwise, a duty of fifty cents per pound of sixteen ounces; on silk umbrellas, parasols, and sunshades, thirty per centum ad valorem; on silk or satin shoes and slippers, for women or men, thirty cents per pair; silk or satin laced boots or bootees, for women or men, seventy-five cents a pair; silk or satin shoes or slippers, for children, fifteen cents per pair; silk or satin laced boots or bootees, for children, twenty-five cents a pair; on men's silk hats, one dollar each; silk or satin hats or bonnets for women, two dollars each; on silk shirts and drawers, whether made up wholly or in part, forty per centum ad valorem; silk caps for women, and turbans, ornaments for head dress, aprons, collars, caps, cuffs, braids, curls, or frizettes, chemisettes, mantillas, pelerines, and all other articles of silk made up by hand in whole or in part, and not otherwise provided for, a duty of thirty per centum ad valorem.

Hemp, flax,  
&c. manufac-  
tured and un-  
manufactured.

Third. On unmanufactured hemp, forty dollars per ton; on Manilla, Sunn, and other hems of India, on jute, Sisal grass, coir and other vegetable substances, not enumerated, used for cordage, twenty-five dollars per ton; on codilla, or tow of hemp or flax, twenty dollars per ton; on tarred cables and cordage, five cents per pound; on untarred cordage, four and a half cents per pound; yarns, twine, and packthread, six cents per pound; on seines, seven cents per pound: on cotton bagging, four cents per square yard, on any other manufacture not otherwise specified, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp or flax, or any other material, or imported under the designation of gunny cloth, or any other appellation, and without regard to the weight or width, a duty of five cents per square yard; on sail duck, seven cents per square yard; Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not specified, twenty per centum ad valorem; on unmanufactured flax, twenty dollars per ton; on linens, and all other manufactures of flax, or of which flax shall be a component part, not otherwise specified, a duty of twenty-five per centum ad valorem; on grass cloth, a duty of twenty-five per centum ad valorem.

Oil cloth.

Fourth. On stamped, printed, or painted floor oil cloth, thirty-five cents per square yard; on furniture oil cloth made on Canton or cotton flannel, sixteen cents per square yard; on other furniture oil cloth, ten cents per square yard: on oil cloth of linen, silk, or other materials,

used for hat covers, aprons, coach curtains, or similar purposes, and on medicated oil cloths, a duty of twelve and a half cents per square yard; on Chinese or other floor matting, made of flags, jute, or grass, on all floor mattings not otherwise specified, and on mats, of whatever materials composed, twenty-five per centum ad valorem.

Matting.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On iron in bars or bolts, not manufactured in whole or in part by rolling, seventeen dollars per ton; on bar or bolt iron, made wholly or in part by rolling, twenty-five dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay a duty accordingly: *Provided, also*, That iron imported prior to the third day of March, eighteen hundred and forty-three, in bars or otherwise, for railways or inclined planes, shall be entitled to the benefits of the provisions of existing laws, exempting it from the payment of duty on proof of its having been actually and permanently laid down for use on any railway or inclined plane prior to the third day of March, eighteen hundred and forty-three, and all such iron imported from and after the date aforesaid, shall be subject to and pay the duty on rolled iron.

Iron in bars or bolts, &c.

Iron imported prior to 3d March 1843, for railways or inclined planes, exempt from duty.

Second. On iron in pigs, nine dollars per ton; on vessels of cast iron, not otherwise specified, one cent and a half per pound; on all other castings of iron, not otherwise specified, one cent per pound; on glazed or tin hollow ware and castings, sad irons or smoothing irons, hatters' and tailors' pressing irons, and cast iron butts or hinges, two and a half cents per pound; on iron or steel wire, not exceeding No. 14, five cents per pound; and over No. 14, and not exceeding No. 25, eight cents per pound; over No. 25, eleven cents per pound; silvered or plated wire, thirty per centum ad valorem; brass or copper wire, twenty-five per centum ad valorem; cap or bonnet wire, covered with silk, twelve cents per pound; when covered with cotton thread or other material, eight cents per pound; on round or square iron, or braziers' rods, of three sixteenths, to ten sixteenths of an inch in diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, except taggers' iron, and on hoop iron, and on iron slit, rolled or hammered for band iron, scroll iron, or casement rods, iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and a half cents per pound; on all other chains of iron, not otherwise specified, the links being either twisted or straight, and, when straight, of greater length than those used in chains for cables, thirty per centum ad valorem; on anchors or parts of anchors, manufactured in whole or in part, anvils, blacksmiths' hammers and sledges, two and a half cents per pound; on cut or wrought iron spikes, three cents per pound; and on cut iron nails, three cents per pound; and on wrought iron nails, on axletrees, or parts thereof, mill irons and mill cranks of wrought iron, or wrought iron for ships, locomotives, and steam engines, or iron chains other than chain cables, and on malleable irons or castings, four cents per pound; on steam, gas, or water tubes or pipes, made of band or rolled iron, five cents per pound; on mill saws, cross-cut saws, and pit saws, one dollar each; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on taggers' iron, five per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured: *And*

Iron in pigs.  
Iron castings.

Wire.

Various other manufactures of iron and steel.

*provided, also*, That no articles manufactured from steel, sheet, rod, hoop, or other kinds of iron, shall pay a less rate of duty than is chargeable on the material of which it is composed, in whole or in part, paying the highest rate of duty either by weight or value, and a duty of fifteen per centum ad valorem on the cost of the article added thereto.

Old or scrap iron.

Third. On all old or scrap iron, ten dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use, and fit only to be remanufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly: *Provided, also*, That all vessels of cast iron, and all castings of iron not rough as from the mould, but partially manufactured after the casting, or with handles, rings, hoops, or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, if that shall amount to more than the duty on castings.

Fire-arms, hardware, &c.

Fourth. On muskets, one dollar and fifty cents per stand; rifles, two dollars and fifty cents each; on axes, adzes, hatchets, plane irons, socket chisels and vices, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated or polished steel saddlery and brass saddlery, coach and harness furniture of all descriptions, steelyards and scale beams, and all fire arms other than muskets and rifles, and all side arms, thirty per centum ad valorem; on square wire, used for the manufacture of stretchers for umbrellas, when cut in pieces not exceeding the length suitable therefor, twelve and a half per centum ad valorem.

Umbrella wire.

Screws.

Fifth. On screws made of iron called wood screws, twelve cents per pound; on all other screws of iron not specified, thirty per centum ad valorem; on brass screws, thirty cents per pound; on sheet and rolled brass, a duty of thirty per centum ad valorem: on brass battery, or hammered kettles, twelve cents per pound.

Brass.

Steel.

Sixth. On cast, shear, and German steel in bars, one dollar and fifty cents per one hundred and twelve pounds; and on all other steel in bars, two dollars and fifty cents per one hundred and twelve pounds; on solid headed pins, and all other package pins, not exceeding five thousand to the pack of twelve papers, forty cents per pack, and the same in proportion for a greater or less quantity; on pound pins, twenty cents per pound; on sewing, tambouring, darning, netting, and knitting, and all other kinds of needles, a duty of twenty per centum ad valorem; on common tinned, and japanned saddlery, of all descriptions, twenty per centum ad valorem.

Various manufactures of metals.

Seventh. On japanned ware of all kinds, or papier mache, and plated and gilt wares of all kinds, and on cutlery of all kinds, and all other manufactures, not otherwise specified, made of brass, iron, steel, lead, copper, pewter, or tin, or of which either of these metals is a component material, thirty per centum ad valorem: *Provided*, That all manufactures of iron and steel, or other metals, partly finished, shall pay the same rates of duty as if entirely finished.

Lead.

Eighth. On lead in pigs and bars, three cents per pound; on old and scrap lead, one cent and a half per pound; leaden pipes, leaden shot, and lead in sheets, or in any other form not herein specified, four cents per pound; on type metal and stereotype plates, twenty-five per centum ad valorem; types, whether new or old, twenty-five per centum ad valorem; on copper bottoms cut round, and copper bottoms raised at the edge, and still bottoms cut round and turned up on the edge, and parts thereof, and on copper plates or sheets weighing more than thirty-four ounces per square foot, commonly called braziers' copper, thirty per centum ad valorem; on copper rods and bolts, nails and spikes, four

Copper.

cents per pound; on patent sheathing metal composed in part of copper, two cents per pound.

Ninth. On tin, in pigs, bars, or blocks, one per centum ad valorem; tin in plates or sheets, terne plates, taggers' tin, and tin foil, two and a half per centum ad valorem; on silver-plated metal in sheets, and on argentine, alabata, or German silver, in sheets or otherwise, unmanufactured, thirty per centum ad valorem; on manufactures of German silver, bell metal, zinc, and bronze, thirty per centum ad valorem; on zinc in sheets, ten per centum ad valorem: *Provided*, That old bells, or parts thereof, fit only to be remanufactured, shall not be considered manufactures of bell metal, but shall be admitted free of duty; on bronze powder, bronze liquor, iron liquor, red liquor, and seppia, twenty per centum ad valorem.

Tin, silver plated metal, &c.

Tenth. On coal, one dollar and seventy-five cents per ton; on coke or culm of coal, five cents per bushel.

Coal, &c.

SEC. 5. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of articles hereinafter mentioned, the following duties; that is to say:

First. On all vessels or wares, articles, and manufactures of cut glass, when the cutting on the article does not exceed one-third the height or length thereof, a duty of twenty-five cents per pound; when the cutting exceeds one-third the height or length, but does not exceed one half the same, a duty of thirty-five cents per pound; when the cutting extends to or exceeds one-half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, candlesticks, lustres, lenses, lamps, prisms and parts of the same, and on all drops, icicles, spangles, and ornaments used for mountings, a duty of forty-five cents per pound; on articles of plain, moulded, or pressed glass, weighing over eight ounces, a duty of ten cents per pound; on articles of plain, moulded, or pressed glass, weighing eight ounces or under, except tumblers, a duty of twelve cents per pound; on plain, moulded, or pressed tumblers, ten cents per pound; on all plain, moulded or pressed glass, when stoppered, or the bottoms ground, or punted, an additional duty of four cents per pound: *Provided*, That all articles of moulded or pressed glass, being cut, roughed, or polished, in part or parts thereof, and all other wares or articles of flint glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass of the description and class to which they may severally belong.

Cut glass.

Moulded or pressed glass.

Second. On all apothecaries' vials and bottles, not exceeding the capacity of six ounces each, one dollar and seventy-five cents per gross; apothecaries' vials and bottles exceeding six ounces, and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents per gross; on all perfumery and fancy vials and bottles, uncut, not exceeding the capacity of four ounces each, two dollars and fifty cents per gross; and those exceeding four ounces, and not exceeding, in capacity, sixteen ounces each, three dollars per gross.

Vials and bottles.

Third. On black and green glass bottles and jars, exceeding eight ounces, and not exceeding in capacity, one quart each, a duty of three dollars per gross; when exceeding the capacity of one quart each, four dollars per gross; on demijohns and carboys, of the capacity of half a gallon or less, fifteen cents each; when exceeding, in capacity, half a gallon, and not exceeding three gallons each, a duty of thirty cents each; exceeding three gallons, fifty cents each.

Black and green glass bottles and jars.

Demijohns and carboys.

Fourth. On cylinder or broad window-glass, not exceeding eight by ten inches, two cents per square foot; above that, and not exceeding ten by twelve inches, two and a half cents per square foot; above that, and not exceeding fourteen by ten inches, three and a half cents per square foot; above that, and not exceeding sixteen by eleven inches, four cents

Window glass.

- per square foot; above that, and not exceeding eighteen by twelve inches, five cents per square foot; above eighteen by twelve inches, six cents per square foot. On all crown window-glass not exceeding ten by eight inches, three and a half cents per square foot; above that, and not exceeding ten by twelve inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, six cents per square foot; above that, and not exceeding sixteen by eleven inches, seven cents per square foot; above that, and not exceeding eighteen by twelve inches, eight cents per square foot; and all exceeding eighteen by twelve inches, ten cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to form, shall pay the highest duties herein imposed on the different descriptions of window-glass.
- Glass in sheets or tables. On all polished plate glass, whether imported as window-glass, or however otherwise specified, not silvered, and not exceeding twelve by eight inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, seven cents per square foot; above that, and not exceeding sixteen by eleven inches, eight cents per square foot; above that, and not exceeding eighteen by twelve inches, ten cents per square foot; above that, and not exceeding twenty-two by fourteen inches, twelve cents per square foot; all above twenty-two by fourteen inches, thirty per centum ad valorem; if silvered, an addition of twenty per centum shall be made to the duty; if framed, a duty of thirty per centum ad valorem: *Provided*, That on all cylinder or broad glass, weighing over one hundred pounds per one hundred square feet, and on all crown glass weighing over one hundred and sixty pounds per one hundred square feet, there shall be an additional duty on the excess at the same rate as herein imposed.
- Plate glass. On porcelain glass, on glass colored, or paintings on glass, a duty of thirty per centum ad valorem; on all articles or manufactures of glass not specified, connected with other materials, rendering it impracticable to separate it and determine its weight, twenty-five per centum ad valorem.
- Porcelain glass, colored glass, &c. Fifth. On China-ware, porcelain-ware, earthen-ware, stone-ware, and all other ware composed of earth or mineral substances, not otherwise specified, whether gilt, painted, printed, plain, or glazed, a duty of thirty per centum ad valorem.
- China ware, &c. Sixth. On tanned, sole or bend leather, six cents per pound; on all upper leather not otherwise specified, eight cents per pound; on calf and seal skins tanned and dressed, five dollars per dozen; on sheep skins tanned and dressed, or skivers, two dollars per dozen; on goat skins or morocco tanned and dressed, two dollars and fifty cents per dozen; on kid skins or morocco tanned and dressed, one dollar and fifty cents per dozen; on goat or sheep skins tanned and not dressed, one dollar per dozen; on all kid and lamb skins tanned and not dressed, seventy-five cents per dozen; and on skins tanned and dressed, otherwise than in color, to wit: fawn, kid, and lamb, usually known as chamois, one dollar per dozen; on men's boots and bootees of leather, wholly or partially manufactured, one dollar and twenty-five cents per pair; men's shoes or pumps, wholly or partially manufactured, thirty cents per pair; women's boots and bootees of leather, wholly or partially manufactured, fifty cents per pair; children's boots, bootees, and shoes, wholly or partially manufactured, fifteen cents per pair; women's double-soled pumps and welts, wholly or partially manufactured, forty cents per pair; women's shoes or slippers, wholly or partially manufactured, whether of leather, prunella, or other material, except silk, twenty-five cents per pair; on raw hides of all kinds, whether dried or salted, five per centum ad valorem; on all skins pickled and in casks, not specified, twenty per centum ad valorem.
- Leather, &c. Seventh. On men's leather gloves, one dollar and twenty-five cents
- Shoes and boots.
- Raw hides, &c.
- Manufactures of leather.

per dozen; women's leather habit gloves, one dollar per dozen; children's leather habit gloves, fifty cents per dozen; women's extra and demi length leather gloves, one dollar and fifty cents per dozen; children's extra and demi length leather gloves, seventy-five cents per dozen; on leather caps or hats, leather braces or suspenders, and on all other braces or suspenders, of whatever material or materials composed, except India rubber, and on leather bottles, patent leather, and all other manufactures of leather, or of which leather is a component material of chief value, not otherwise specified, a duty of thirty-five per centum ad valorem.

Braces, of materials other than India rubber.

Eighth. On furs of all kinds on the skin, undressed, five per centum ad valorem; on furs dressed on the skin, on all hatters' furs, whether dressed or undressed, not on the skin, twenty-five per centum ad valorem; fur hats, caps, muffs, tippets, and other manufactures of fur not specified, thirty-five per centum ad valorem; fur hat bodies, frames, or felts, manufactured, not put in form or trimmed, or otherwise, twenty-five per centum ad valorem; hats of wool, hat bodies or felts made in whole or in part of wool, eighteen cents each.

Furs, &c.

Ninth. On hats and bonnets for men, women, and children, from Panama, Manilla, Leghorn, Naples, or elsewhere, composed of satin, straw, chip, grass straw, palm leaf, ratan, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise specified, a duty of thirty-five per centum ad valorem: *Provided*, That all flats, braids, plaits, spartere, or willow squares, used for making hats or bonnets, shall pay the same rate of duty as manufactured hats or bonnets.

Hats and bonnets of straw, &c.

Tenth. On all ornamental feathers and artificial flowers, or parts thereof, of whatever material composed, hair bracelets, chains, ringlets, curls, or braids, human hair, cleaned and prepared for use, and on fans of every description, twenty-five per centum ad valorem; on all hair, human or otherwise, uncleaned and unmanufactured, ten per centum ad valorem; on hair cloth or seating, and on hair belts and hair gloves, twenty-five per centum ad valorem; on curled hair and moss, for beds or mattresses, ten per centum ad valorem; on feathers for beds, and on downs of all kinds, twenty-five per centum ad valorem; on India rubber oil cloth, webbing, shoes, braces or suspenders, or other fabrics or manufactured articles composed wholly or in part of India rubber, thirty per centum ad valorem: *Provided*, That braces or suspenders of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly. On all clocks, twenty-five per centum ad valorem; and on glaziers' diamonds, when set, twenty-five per centum ad valorem; on ship or box chronometers, twenty per centum ad valorem; on watches or parts of watches, and watch materials not specified, seven and a half per centum ad valorem; on diamonds, seven and a half per centum ad valorem; on crystals of glass for watches, and on glass or pebbles for spectacles or eye glasses, when not set, two dollars per gross; on gems, pearls, or precious stones, seven per centum ad valorem; on imitations thereof, and compositions of glass or paste, on cameos and imitations thereof, and on mosaics not specified, of whatever materials composed, whether real or imitation, set or not set, seven and a half per centum ad valorem; on jewelry, composed of gold, silver, or platina, and gold and silver leaf, twenty per centum ad valorem; on gilt, plated, or imitation jewelry, and Dutch metal in leaf, twenty-five per centum ad valorem; on Scagliola table tops, and table tops of marble or composition, inlaid with precious stones or small pieces of composition, known as mosaics, on table tops of marble or composition, when inlaid with various colored marbles, and on alabaster and spar ornaments, thirty per centum ad valorem; on manufactures of services, vessels, and wares of all kinds, not otherwise

Feathers, artificial flowers, hair, moss, &c.

India rubber articles.

Clocks, diamonds, watch and spectacle glasses, precious stones, jewelry, table tops, alabaster ornaments, plate, &c.

specified, of silver or gold, or of which either of these metals shall be a component material of chief value, whether plain, chased, engraved, or embossed, an ad valorem duty of thirty per centum.

Wood, and manufactures of wood.

Eleventh. On all manufactures of wood, not otherwise specified, thirty per centum ad valorem: *Provided*, That boards, planks, staves, scantlings, hewn or sawed timber, unwrought spars, and all other descriptions of wood which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly; and on timber to be used in building wharves, and firewood, twenty per centum ad valorem: *Provided, also*, That rough boards, planks, staves, scantling, and sawed timber, not planed or wrought into any shapes for use, shall pay a duty of twenty per centum ad valorem: *And provided, further*, That rose wood, satin wood, mahogany, and cedar wood, shall pay a duty of fifteen per centum ad valorem; on walking canes and sticks, frames and sticks for umbrellas, for parasols, and for sunshades, cabinet wares or household furniture, not otherwise specified, musical instruments of all kinds, carriages and parts thereof, thirty per centum ad valorem: *Provided, also*, That strings for musical instruments, of catgut or whippgut, and all other strings or thread of similar materials, shall pay a duty of fifteen per centum ad valorem.

Strings of catgut, &c.

Marble. Statuary.

Twelfth. On unmanufactured marble in the rough, slab, or block, twenty-five per centum ad valorem; on marble busts or statuary, not specially imported, as hereinafter provided for, and on all other manufactures of marble not specified, a duty of thirty per centum ad valorem; on slates of all kinds, paving tiles and bricks, twenty-five per centum ad valorem; on baskets and other manufactures, not specified, of grass, straw, ozier or willow, and palm leaf, twenty-five per centum ad valorem; on wax, amber, or composition beads, and all other beads not otherwise enumerated, and shell or fancy boxes, not otherwise specified, twenty-five per centum ad valorem; on combs for the hair, of whatever material composed, twenty-five per centum ad valorem; on brushes and brooms of all kinds, thirty per centum ad valorem; and on bristles, one cent per pound; on dolls and toys of every description, of whatever material or materials composed, thirty per centum ad valorem; on metal buttons of all kinds, thirty per centum ad valorem: *Provided*, That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and be charged with duty accordingly; on all other buttons, and on all button moulds, of whatever material composed, twenty-five per centum ad valorem: *Provided*, That lastings, prunellas, and similar fabrics, not specified, when imported in strips, pieces or patterns, of the size and shape suitable for the manufacture exclusively of buttons, shoes, or bootees, and that mohair or worsted cloth, black linen canvass, figured satin, and figured or brocaded or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons, tortoise shell, ivory, or teeth of elephants unmanufactured, horns and teeth, and horn and bone tips, shall be admitted to entry at a duty of five per centum ad valorem; otherwise, to be subject to the rates of duty chargeable on them, respectively, according to their component materials.

Slates, tiles and bricks. Baskets.

Beads. Fancy boxes. Combs.

Brushes, &c.

Toys.

Buttons, &c.

Tortoise shell, ivory, teeth, horns, &c.

SEC. 6. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty; that is to say:

Painters' colors, oils, &c.

On white or red leads, litharge, or acetate or chromate of lead, dry or ground in oil, four cents per pound; on whiting or Paris white, and all ochres or ochry earths used in the composition of painters' color, when dry, one cent per pound, when ground in oil, one cent and a

half per pound; on sulphate of barytes, one half cent per pound; on linseed, hempseed, and rapeseed oil, twenty-five cents per gallon; on putty, one cent and a half per pound.

SEC. 7. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty; that is to say:

First. On bank, folio, quarto post of all kinds, and letter and bank note paper, seventeen cents per pound; on antiquarian, demy, drawing, elephant, double elephant, foolscap, imperial, medium, pot, pith, royal, super-royal, and writing paper, fifteen cents per pound; on copperplate, blotting, copying, colored for labels, colored for needles, marble or fancy colored, glass paper, morocco paper, pasteboard, pressing-board, sand paper, tissue paper, and on all gold or silver paper, whether in sheets or strips, twelve and a half cents per pound; on colored copperplate, printing, and stainers' paper, ten cents per pound; on binders' boards, box boards, mill boards, paper-makers' boards, sheathing, wrapping, and cartridge paper, three cents per pound; and on all paper envelopes, whether plain, ornamental, or colored, and on all billet-doux or fancy note paper, of whatever form or size, when of less size than letter paper, thirty per centum ad valorem; on music paper, with lines, and on paper gilt or covered with metal other than gold or silver, paper snuff boxes, japanned or not japanned, and other fancy paper boxes, twenty-five per centum ad valorem; on all paper hangings, or paper for screens or fireboards, thirty-five per centum ad valorem; on all blank or visiting cards, twelve cents per pound; on playing cards, twenty-five cents per pack; on blank books, when bound, twenty cents per pound; when unbound, fifteen cents per pound; on all parchment and vellum, and on asses' skin and imitation thereof, wafers, sealing-wax, and black lead pencils, crayons of all kinds, and metallic pens, twenty-five per centum ad valorem; ink and ink powder of all kinds, twenty-five per centum ad valorem; quills, prepared or manufactured, twenty-five per centum ad valorem; quills, unprepared or unmanufactured, fifteen per centum ad valorem; on rags, of whatever material, waste or shoddy, a quarter of one cent per pound; all other paper not enumerated, fifteen cents per pound.

Second. On all books printed in the English language, or of which the English forms the text, when bound thirty cents per pound, when in sheets or boards, twenty cents per pound: *Provided*, That whenever the importer shall prove, to the satisfaction of the collector, when the goods are entered, that any such book has been printed and published abroad more than one year, and not republished in this country, or has been printed and published abroad more than five years before such importation, then and in such case said books shall be admitted at one half of the above rate of duties: *Provided*, That the said terms of one year and five years, shall in no case commence, or be computed at and from a day before the passing of this act; on all books printed in Latin or Greek, or in which either language forms the text, when bound, fifteen cents per pound, when unbound, thirteen cents per pound; on all books printed in Hebrew, or of which that language forms the text, when bound, ten cents per pound, and when unbound, eight cents per pound; *Provided*, That all books printed in foreign languages, Latin, Greek, and Hebrew excepted, shall pay a duty of five cents per volume when bound or in boards, and when in sheets or pamphlets, fifteen cents per pound; and editions of works in the Greek, Latin, Hebrew, or English language, which have been printed forty years prior to the date of importation, shall pay a duty of five cents per volume; and all reports of legislative committees appointed under foreign Governments shall pay a duty of five cents per volume; on polyglots, lexicons, and dictionaries,

Paper, paper snuff boxes, fancy paper boxes, stationery, rags, &c.

Books, &c.

five cents per pound; on books of engravings or plates, with or without letter press, whether bound or unbound, and on maps and charts, twenty per centum ad valorem.

SEC. 8. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties: that is to say,

Sugar, syrups,  
molasses, sweet  
meats, confec-  
tionary, &c.

First. On raw sugar (commonly called brown sugar), not advanced beyond its raw state, by claying, boiling, clarifying, or other process, and on syrup of sugar, or of sugar cane, and on brown clayed sugar, two and a half cents per pound; on all other sugars, when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents per pound; on refined sugars, (whether loaf, lump, crushed, or pulverized, and when, after being refined, they have been tintured, colored, or in any way adulterated), and on sugar candy, six cents per pound; on molasses, four and one half mills per pound: *Provided*, That all syrups of sugar or of sugar cane, entered under the designation of molasses, or any other appellation than "syrup of sugar" or of sugar cane, shall be liable to forfeiture to the United States; on comfits, on sweetmeats, or fruits preserved in molasses, sugar, or brandy, and on confectionary of all kinds, not otherwise specified, twenty-five per centum ad valorem: *Provided further*, That an inspection, under such regulations as the Secretary of the Treasury may prescribe, shall be made of all sugars and molasses imported from foreign countries, in order to prevent frauds, and to prevent the introduction of sugars, syrup of sugar, syrup of cane, or battery syrup, under the title of molasses, or in any other improper manner.

Chocolate,  
spices, drugs,  
quicksilver,  
gunpowder,  
dried fruits, &c.

Second. On cocoa, one cent per pound; chocolate, four cents per pound; on mace, fifty cents per pound; nutmegs, thirty cents per pound; cloves, eight cents per pound; cinnamon, twenty-five cents per pound; oil of cloves, thirty cents per pound; Chinese cassia, five cents per pound; pimento, five cents per pound; on black pepper, five cents per pound; Cayenne and African, or Chili pepper, ten cents per pound; ginger, ground, four cents per pound; ginger, in the root, when not preserved, two cents per pound; on mustard, twenty-five per centum ad valorem; on mustard seed, and on linseed, five per centum ad valorem; on camphor, refined, twenty cents per pound; crude camphor, five cents per pound; on indigo, five cents per pound; on woad or pastel, one cent per pound; on ivory or bone black, three-fourths of one cent per pound; on alum, one cent and a half per pound; on opium, seventy-five cents per pound; on quicksilver, five per centum ad valorem; on roll brimstone, calomel, and other mercurial preparations, corrosive sublimate, and red precipitate, twenty-five per centum ad valorem; on glue, five cents per pound; on gunpowder, eight cents per pound; on coppers and green vitriol, two cents per pound; on blue or Roman vitriol, or sulphate of copper, four cents per pound; on oil of vitriol, or sulphuric acid, one cent per pound; on almonds and prunes, three cents per pound; on sweet oil of almonds, nine cents per pound; on dates, one cent per pound; currants, three cents per pound; figs, two cents per pound; on all nuts not specified, except those used for dyeing, one cent per pound; on muscatel and bloom raisins, either in boxes or jars, three cents per pound; and on all other raisins, two cents per pound; on olives, thirty per centum ad valorem.

Olive oil, oil  
and whalebone  
of foreign fish-  
eries.

Third. On olive oil in casks, twenty cents per gallon; olive salad oil in bottles or betties, thirty per centum ad valorem; all other olive oil, not salad, and not otherwise specified, twenty per centum ad valorem; on spermaceti oil of foreign fisheries, twenty-five cents per gallon; whale or other fish oil, not sperm, of foreign fisheries, fifteen cents per gallon; whalebone, the product of foreign fisheries, twelve and a half per centum

ad valorem; on spermaceti or wax candles, and on candles of spermaceti and wax combined, eight cents per pound; wax tapers, thirty per centum ad valorem; tallow candles, four cents per pound; on tallow, one cent per pound; beeswax, bleached or unbleached, and shoemakers' wax, fifteen per centum ad valorem; on Windsor, shaving, and all other perfumed or fancy soaps, or wash balls, and Castile soap, thirty per centum ad valorem; on all other hard soaps, four cents per pound; and on all soft soap, fifty cents per barrel; on marrow, grease, and all other soap stocks and soap stuffs, ten per centum ad valorem; on starch, two cents per pound; on pearl or hulled barley, two cents per pound; on corks, thirty per centum ad valorem; on manufactures of cork, twenty-five per centum ad valorem; on sponges and spunk, twenty per centum ad valorem; on oranges and lemons, in boxes, barrels, or casks, and on grapes not dried, in boxes, kegs, or jars, twenty per centum ad valorem.

Fourth. On salt, eight cents per bushel of fifty-six pounds; on salt-petre, partially refined, one fourth of one cent per pound; completely refined, two cents per pound; on bleaching powder, or chloride of lime, one cent per pound; on vinegar, eight cents per gallon; on spirits of turpentine, ten cents per gallon; on beef and pork, two cents per pound; hams and bacon, three cents per pound; prepared meats, poultry or game, in cases or otherwise, and Bologna sausages, twenty-five per centum ad valorem; on cheese, nine cents per pound; butter, five cents per pound; lard, three cents per pound; macaroni and vermicelli, gelatine, jellies, and all similar preparations, thirty per centum ad valorem; on wheat, twenty-five cents per bushel; barley, twenty cents per bushel; rye, fifteen cents per bushel; oats, ten cents per bushel; Indian corn, or maize, ten cents per bushel; wheat flour, seventy cents per one hundred and twelve pounds; Indian meal, twenty cents per one hundred and twelve pounds; potatoes, ten cents per bushel; on foreign fish, viz: dried or smoked, one dollar per one hundred and twelve pounds; on mackerel and herrings, pickled or salted, one dollar and fifty cents per barrel; on pickled salmon, two dollars per barrel; on all other fish, pickled in barrels, one dollar per barrel; on all other pickled fish, imported otherwise than in barrels or half barrels, not specified, twenty per centum ad valorem; and on sardines and other fish, preserved in oil, twenty per centum ad valorem; *Provided*, That fresh caught fish, brought in for daily consumption, shall be exempt from duty; on fish glue or isinglass, twenty per centum ad valorem; on pickles, capers, and sauces of all kinds, not otherwise enumerated, thirty per centum ad valorem; on castor oil, forty cents per gallon; neatsfoot and animal oils, and all volatile and essential oils, not otherwise specified, twenty per centum ad valorem; on all gums and other resinous substances, not specified, in a crude state, fifteen per centum ad valorem; and on the said articles, when not in a crude state, and on pastes, balsams, essences, tinctures, extracts, cosmetics, and perfumes, not otherwise enumerated, twenty-five per centum ad valorem; on benzoic, citric, white or yellow muriatic, nitric, oxalic, pyroligneous, and tartaric acids, twenty per centum ad valorem; on boracic acid, five per centum ad valorem; borax or tincal, twenty-five per centum ad valorem; on amber, ambergris, ammonia, annatto, aniseed, arrow root, vanilla beans, French chalk, red chalk, juniper berries, manganese, nitrate of lead, chromate, bichromate, and prussiate of potash, glauber and Rochelle salts, Epsom salts or sulphate of magnesia, and all other chemical salts or preparations of salts not enumerated, smalts, salsoda, and all carbonates of soda, by whatever name designated, other than soda ash, barilla, and kelp, twenty per centum ad valorem; on sulphate of quinine, forty cents per ounce, avoirdupois; on soda ash, five per centum ad valorem.

Fifth. On brandy, one dollar per gallon; on other spirits manufactured or distilled from grain or other materials, for first and second

Candles, &c.

Tallow.

Wax.

Soap, &c.

Starch.

Barley.

Cork.

Sponges, &c.

Fruit.

Various other articles.

Brandy, other spirits, wines, liquors, porter, &c.

proofs, sixty cents, for third proof, sixty-five cents, for fourth proof, seventy cents, for fifth proof, seventy-five cents, and all above fifth proof, ninety cents per gallon; on Madeira, Sherry, San Lucar, and Canary wine, in casks or bottles, sixty cents per gallon; on champagne wines, forty cents per gallon; on port, Burgundy, and claret wines, in bottles, thirty-five cents per gallon; on port and Burgundy wines in casks, fifteen cents per gallon; on Teneriffe wines, in casks or bottles, twenty cents per gallon; on claret wines, in casks, six cents per gallon; on the white wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, seven and a half cents per gallon; in bottles, twenty cents per gallon; on the red wines not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, six cents per gallon, in bottles twenty cents per gallon; on the white and red wines of Spain, Germany, and the Mediterranean, not enumerated, in casks, twelve and a half cents per gallon; in bottles, twenty cents per gallon; on Sicily, Madeira, or Marsala wines, in casks or bottles, twenty-five cents per gallon; on other wines of Sicily, in casks or bottles, fifteen cents per gallon; on all other wines, not enumerated, and other than those of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles, sixty-five cents per gallon, when in casks, twenty-five cents per gallon: *Provided*, That nothing herein contained shall be construed or permitted to operate so as to interfere with subsisting treaties with foreign nations: *Provided further*, That all imitations of brandy or spirits, or of any of the said wines, and all wines imported by any name whatever, shall be subject to the duty provided for the genuine article, and to the highest rate of duty applicable to the article of the same name. *And provided further*, That when wines are imported in bottles, the bottles shall pay a separate duty, according to the rate established by this act; on cordials and liqueurs of all kinds, sixty cents per gallon; on arrack, absynthe, Kirschen wasser, ratafia, and other similar spirituous beverages, not otherwise specified, sixty cents per gallon; on ale, porter, and beer, in bottles, twenty cents per gallon; otherwise than in bottles, fifteen cents per gallon; on tobacco, in leaf, or unmanufactured, twenty per centum ad valorem; on cigars, of all kinds, forty cents per pound; on snuff, twelve cents per pound; manufactured tobacco, other than snuff and cigars, ten cents per pound.

Tobacco.

Articles  
exempt from  
duty.

SEC. 9. *And be it further enacted*, That from and after the day and year before mentioned, the following articles shall be exempt from duty, namely:

First. All articles imported for the use of the United States.

Second. All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, and books and personal and household effects, not merchandise, of citizens of the United States dying abroad.

Third. Paintings and statuary, the production of American artists residing abroad.

Fourth. Wearing apparel in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and tools of trade, occupation, or employment, of persons arriving in the United States.

Fifth. Philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts, and casts, of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.

Sixth. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts; specimens in natural history, mineralogy, and botany; trees, shrubs, plants, bulbs or roots, and garden seeds not otherwise specified; berries, nuts, and vegetables, used principally in dyeing or composing dyes; all dyewoods in stick; whale and other fish oils of American fisheries, and all other articles the produce of said fisheries; animals imported for breed; fish, fresh caught, imported for daily consumption; fruit, green or ripe, from the West Indies, in bulk: tea and coffee when imported in American vessels from the places of their growth or production.

Seventh. Adhesive felt for sheathing vessels, alcornoque, aloes, antimony crude, argol, assafetida, ava root, barilla, bark of cork tree unmanufactured; bells or bell-metal, old and only fit to be remanufactured, or parts thereof, and chimes of bells; brass in pigs or bars, and old brass only fit to be remanufactured; Brazil wood, crude brimstone, and flour of sulphur, bullion, burrstones, unwrought; cantharides, chalk, clay unwrought, cochineal, coins of gold and silver, copper imported in any shape for the use of the mint, copper in pigs, or bars, and copper ore; plates or sheets of copper for sheathing vessels; but none is to be so considered except that which is fourteen inches wide, and forty-eight inches long, and weighing from fourteen to thirty-four ounces per square foot; old copper fit only to be remanufactured; cream of tartar; emery; flints, ground flint, gold bullion, gold epaulets and wings, grindstones, gum Arabic, gum Senegal, gum tragacanth, India rubber, in bottles or sheets, or otherwise, unmanufactured, old junk, oakum, kelp, kermes, lac dye, leeches, madder, madder root, mother of pearl, nickel, nux vomica, palm leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be remanufactured; platina unmanufactured, ivory unmanufactured, plaster of Paris unground, ratans and reeds unmanufactured, rhubarb, salt-petre when crude, sarsaparilla, shellac, silver bullion, silver epaulets and wings, stones called polishing stones, stone called rotten stone, sumac, tartar when crude, teuteneque, turmeric, weld, woods of all kinds, when unmanufactured, not herein enumerated.

SEC. 10. *And be it further enacted*, That, on all articles not herein enumerated or provided for, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem.

20 per cent. on articles not enumerated or provided for.

SEC. 11. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise, which shall be imported after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise, imported in ships or vessels of the United States.

Addition of 10 per cent. on importations in foreign vessels.

20 per cent. if from east of the Cape of Good Hope.

Proviso, vessels entitled by treaty or laws excepted.

SEC. 12. *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties, on completion of the entry, the said goods,

Duties to be paid in cash.

In case of failure.

wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if any such goods remain in public store beyond sixty days (except in the case of goods imported from beyond the Cape of Good Hope, remaining for the space of ninety days) without payment of the duties thereon, then said goods, wares, and merchandise, or such quantities thereof, as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector at public auction, on due public notice thereof, being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and, at said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the date of entry at the rate of six per centum per annum, shall be applied to the payment of the duties, and any balance of money remaining, over and above the full amount of duties, charges, and expenses and interest aforesaid, as well as such quantities of any goods, wares, or merchandise, as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector, to the owner, importer, consignee, or agent, and proper receipts taken for the same: *And provided*, That if no claim be made by such owner, importer, consignee, or agent, for the portion of goods which may remain in the hands of the collector, after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the owner, importer, consignee, or agent, until claimed or sold for storage agreeably to law; and the proceeds of the sale for duties remaining unclaimed for the space of ten days after such sale, shall, after payment of duties and all expenses aforesaid, at the expiration of that period, be paid by the collector into the Treasury, in the manner provided for in the case of unclaimed goods in the next succeeding section of this act: *And provided further*, That when any goods are of a perishable nature, they shall be sold forthwith.

Relative to the sale of unclaimed goods.

SEC. 13. *And be it further enacted*, That, previous to the sale of any unclaimed goods, the said collector shall procure an inventory and appraisement thereof to be made, and to be verified, on oath or affirmation, by two or more respectable merchants, before the said collector, and to remain with him; and said collector shall afterward cause said goods to be advertised and sold, in the manner provided for in this act, and, after retaining the duties thereon, agreeably to such inventory and appraisement, and interest and charges as aforesaid, 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 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 whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest; and the receipt or certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel in which said goods, wares, and merchandise were imported, from all claim of the owner or owners thereof: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March seventeen hundred and

ninety-nine, which provides for the storage of unclaimed merchandise, as conflicts with the provisions of this act, shall be, and is hereby repealed: *Provided, also,* That when such goods are of a perishable nature, they shall be sold forthwith.

SEC. 14. *And be it further enacted,* That on and after the day this law goes into effect, there shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more; and on spirits distilled from foreign molasses, a drawback of five cents per gallon, till the first day of January, eighteen hundred and forty-three, when it shall be reduced one cent per gallon; and annually, on the first day of January thereafter, the said drawback shall be reduced one cent per gallon until the same shall be wholly discontinued: *Provided,* That this act shall not alter or repeal any law now in force regulating the exportation of sugar refined or spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

Drawbacks on foreign sugar refined in the United States, and on spirits distilled from foreign molasses.

SEC. 15. *And be it further enacted,* That, in the case of all goods, wares, and merchandise, imported on and after the day this act goes into operation, and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise shall be exported from the United States within three years from the date of the importation of the same; nor shall the additional rate of duty levied by this act on goods, wares, and merchandise, imported in foreign vessels, be refunded in case of re-exportation: *Provided,* That two and one half per centum on the amount of all drawbacks allowed, except on foreign and refined sugars, shall be retained, for the use of the United States, by the collectors paying such drawbacks, respectively; and in the case of foreign refined sugars, ten per centum shall be so retained.

No drawback unless exported within three years.

No additional duty refunded.

Proviso, a per centum to be retained by the United States.

SEC. 16. *And be it further enacted,* That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise, imported into the United States, and in all cases where the duty imposed shall by law be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof, at the time when purchased, in the principal markets of the country from which the same shall have been imported into the United States, or of the yards, parcels, or quantities, as the case may be, to be appraised, estimated, and ascertained, and to such value or price, to be ascertained in the manner provided in this act, shall be added all costs and charges except insurance, and including, in every case, a charge for commissions at the usual rates as the true value at the port where the same may be entered upon which duties shall be assessed. And it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and in the principal markets of the country whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market value or wholesale price of every of them, as the case may require; and all such goods, wares, or merchandise, being manufactured of wool, or whereof wool shall be a com-

Actual market value, in the country whence and when imported, to be ascertained.

Costs to be added.

Unfinished  
woollens to be  
rated as finish-  
ed.

Proviso.

Examination  
of owners and  
others, on oath,  
authorized.

For refusal to  
attend or an-  
swer, a forfeit-  
ure of \$100, and  
the appraisem't  
to be final.

False swear-  
ing, perjury—  
goods forfeited  
therefor.

In case of dis-  
satisfaction with  
the appraise-  
ment, another  
may be made—  
how.

Additional du-  
ty in case the  
appraisement  
exceed the in-  
voice 10 per ct.

ponent part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated to have been at the time purchased, and place whence the same were imported into the United States, of as great value as if the same had been entirely finished: *Provided*, That in all cases where goods, wares, and merchandise, subject to ad valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such goods, wares, and merchandise, shall have been imported into the United States from a country in which the same have not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of said goods, wares, and merchandise, to the United States.

SEC. 17. *And be it further enacted*, That it shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer, where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall wilfully and corruptly swear or affirm falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same: *Provided*, That if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which, the collector shall select two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding: *Provided, also*, That in all cases where the actual value to be appraised, estimated, and ascertained as hereinbefore stated, of any goods, wares, and merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof, shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected, on the same goods, wares, and merchan-

dise, fifty per centum of the duty imposed on the same, when fairly invoiced.

SEC. 18. *And be it further enacted*, That the several collectors be, and they are hereby, authorized, under such regulations as may be prescribed by the Secretary of the Treasury, whenever they shall deem it necessary to protect and secure the revenue of the United States against frauds or undervaluation, and the same is practicable, to take the amount of duties chargeable on any article bearing an ad valorem rate of duty, in the article itself, according to the proportion or rate per centum of the duty on said article; and such goods, so taken, the collector shall cause to be sold at public auction, within twenty days from the time of taking the same, in the manner prescribed in this act, and place the proceeds arising from such sale in the Treasury of the United States; *Provided*, That the collector or appraiser shall not be allowed any fees or commissions for taking and disposing of said goods, and paying the proceeds thereof into the Treasury, other than are now allowed by law.

Authority to take duties in the article itself, in certain cases, and to sell the same.

SEC. 19. *And be it further enacted*, That if any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle or clandestinely introduce into the United States any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out, or pass, or attempt to pass, through the custom-house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

Attempts to defraud the revenue punishable by fine and imprisonment.

SEC. 20. *And be it further enacted*, That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

Duties on non-enumerated articles.

SEC. 21. *And be it further enacted*, That the collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number, should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package or packages so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: *Provided*, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him, that no fraud was intended: *Provided further*, That if on the opening of any of the

Examination of invoices and packages required, &c.

package or packages of goods, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Where there are no appraisers, appraisement to be made, by whom.

SEC. 22. *And be it further enacted*, That where goods, wares, and merchandise shall be entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof, shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

Sec. Treas. to establish rules for the appraisal of goods.

SEC. 23. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

Officers of the customs to execute instructions of the Secretary of the Treasury.

SEC. 24. *And be it further enacted*, That it shall be the duty of all collectors and other officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs.

Act not to apply to vessels having left their last port of lading, beyond the Cape of Good Hope, &c. before 1st Sept. 1842—laws applicable thereto.

SEC. 25. *And be it further enacted*, That nothing in this act contained shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to the first day of September, eighteen hundred and forty-two; and all legal provisions and regulations existing immediately before the thirtieth day of June, eighteen hundred and forty-two, shall be applied to importations which may be made in vessels which have left such last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to said first day of September, eighteen hundred and forty-two.

Laws existing on 1st June 1842, in force for certain purposes.

SEC. 26. *And be it further enacted*, That the laws existing on the first day of June, eighteen hundred and forty-two, shall extend to and be in force for the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures, and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the said laws contained, had been inserted in and re-enacted by this act. And that all provisions of any former law inconsistent with this act, shall be, and the same are hereby, repealed.

Laws inconsistent herewith repealed.

Sec. Treas. to ascertain whether the duty on any article has exceeded 35 per cent., and report to Congress.

SEC. 27. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, annually, to ascertain whether, for the year ending on the thirtieth of June, next preceding, the duty on any articles has exceeded thirty-five per centum ad valorem on the average wholesale market value of such articles, in the several ports of the United States for the preceding year; and, if so, he shall report a tabular statement of such articles and excess of duty to Congress, at the commencement of the next annual session thereof, with such observations and recommendations as he may deem necessary for the improvement of the revenue.

Indecent prints and paintings prohibited.

SEC. 28. *And be it further enacted*, That the importation of all indecent and obscene prints, paintings, lithographs, engravings, and transparencies is hereby prohibited; and no invoice or package whatever,

or any part thereof, shall be admitted to entry, in which any such articles are contained; and all invoices and packages whereof any such articles shall compose a part, are hereby declared to be liable to be proceeded against, seized, and forfeited, by due course of law, and the said articles shall be forthwith destroyed.

SEC. 29. *And be it further enacted*, That, wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

SEC. 30. *And be it further enacted*, That so long as the distribution of the nett proceeds of the sales of the public lands, directed to be made among the several States, Territories, and District of Columbia, by the act entitled "An act to appropriate the proceeds of the sales of the public lands and to grant pre-emption rights," shall be and remain suspended by virtue of this act, and of the proviso of the sixth section of the act aforesaid, the ten per centum of the said proceeds directed to be paid by the said act to the several States of Ohio, Indiana, Illinois, Alabama, Missouri, Mississippi, Louisiana, Arkansas and Michigan, shall also be and remain suspended.

APPROVED, August 30, 1842.

CHAP. CCLXXI.—*An Act to establish an additional land office in Florida.* (a)

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the public lands of the United States in the Territory of Florida, as lies east of the Suwannee river, and west of the line dividing ranges twenty-four and twenty-five, except that lying east of St. Mary's river, north of the basis parallel, shall form a new land district, to be called the Alachua land district; and, for the sale of the public lands within the district aforesaid there shall be a land office established in the town of Newnansville, in the county of Alachua, in the Territory aforesaid.

SEC. 2. *And be it further enacted*, That there shall be a register and receiver appointed to said office, to superintend the sale of the public land in said district, who shall reside at the town of Newnansville aforesaid, give security in the same manner and sums, and whose compensation, emoluments, duties, and authorities, shall, in every respect, be the same, in relation to lands to be disposed of at said office, as are or may be by law provided in relation to the registers and receivers of public money in the several offices established for the sale of the public lands.

SEC. 3. *And be it further enacted*, That all such public lands, embraced within the district created by this act, which shall have been offered for sale to the highest bidder at any land office in said Territory, pursuant to any proclamation of the President of the United States, and which lands remain unsold at the taking effect of this act, shall be subject to be entered and sold at private sale by the proper officers of the office hereby created, in the same manner, and subject to the same terms, and upon like conditions, as the sale of said land would have been subject to in the said several land offices hereinbefore mentioned, had they remained attached to the same.

APPROVED, August 30, 1842.

CHAP. CCLXXII.—*An Act for the relief of the assistants of the Marshal of the United States for the District of Kentucky.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the circuit judge for

Weight of the ton.

Ten per cent. of the proceeds of the public lands allowed to certain states suspended.

Act of Sept. 4, 1841, ch. 16.

STATUTE II.

Aug. 30, 1842.

Alachua land district established.

Land office at Newnansville.

Register and receiver to be appointed.

The lands subject to sale.

STATUTE II.

Aug. 30, 1842.

(a) Notes of the acts relating to the territory of Florida, vol. 3, 523, 654.