30th Congress, 1st Session. [SENATE.] Miscellaneous. No. 34.

PETITION

OF

IMPORTING MERCHANTS OF BOSTON,

PRAYING

For an amendment of the proviso of the eighth section of the tariff act of July 30, 1846.

January 24, 1848.
Referred to the Committee on Finance, and ordered to be printed.

To the Senate and House of Representatives of the United States.

The undersigned, importing merchants residing in the city of Boston and State of Massachusetts,

Respectfully represent:

That the *proviso* of the eighth section of the tariff act of the 30th July, 1846, declares "That under no circumstances shall the duty be assessed on an amount less than the invoice value; any law of Congress to the contrary notwithstanding."

This law, while by its operation it charges to the importer the *whole* amount of duties as may appear upon the invoice, whether that *whole* amount be received or *not* by the importer, is so construed as to *require payment of duties* upon any *excess* that may be ascertained. If a *deficiency* exist, we are compelled to pay duties on *such deficiency*, while, be the *excess* ever so small, payment of duties for such excess is demanded.

While we do not object to the payment of duties on *all* we do receive, we object to the payment of duties on such amount as *fails to reach us*, either in *weight, gauge, or measure*, as charged in the invoice, whether such deficiency arise in consequence of *non-shipment of a portion*, by *waste* from *leakage*, or by *error in weight, gauge, or measure* at the place of exportation.

The government very *justly requires*, for its *own security as well as that of the honest importer*, that most articles *bought and sold* by *weight, gauge, or measure*, shall be *weighed, gauged, or measured* at the place of importation; so that the *exact* amount received is thus ascertained.

Under these circumstances, your petitioners respectfully request that your honorable body will so far amend the section referred to as to read, *that on all articles usually bought and sold by weight, gauge, or measure, the duties thereon shall be computed and paid according to the returns of weight, gauge, or measure of the sworn officers of the United States in its several ports;* and, as in duty bound, will ever pray.

Tippin & Streeper, printers.

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