

CHAP. XXXV.—*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 or vessels.*

STATUTE II.
August 4, 1790.
[Obsolete.]

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That 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 or vessels, there shall be established and appointed, districts, ports and officers, in manner following—to wit:

Repealed by
Act of March 2,
1799 ch. 22.

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.

District and
ports in New
Hampshire.

In the state of Massachusetts shall be twenty districts and ports of entry—to wit: Newburyport, 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 and Passamaquady. To the district of Newburyport shall be annexed the several towns or landing places of Almsbury, Salisbury and Haverhill, 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, to reside at Gloucester. To the district of Salem and Beverly, shall be annexed the towns or landing places of Danvers and Ipswich, as ports 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 each of the towns of Beverly and Ipswich. 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 and Hingham, as ports of delivery only; and a collector, naval officer and surveyor 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, Harwich, Welfleet, Provincetown and Chatham, as ports of delivery only; and a collector for the district shall be appointed, to reside at Barnstable. To the district of Nantucket the port of Sherburne shall be the sole port of entry and delivery within the same, and a collector shall be appointed, to reside at Sherburne. In the district of Edgartown a collector 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 Swansey and Freetown, 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

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collector for the district shall be appointed, to reside at Biddeford. To the district of Portland and Falmouth shall be annexed North Yarmouth and Brunswick, 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 and Topsham, 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 Bristol, Boothbay, Warren, Thomaston and Waldoborough, as ports 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, Sedgwick Point and Deer Island, as ports of delivery only; and a collector for the district shall be appointed, to reside at Penobscot. 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. For each of the districts of Machias and Passamaquady shall be appointed a collector, to reside at the said ports of Machias and Passamaquady, respectively. 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 Ipswich, 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 and Suffolk. 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 shores and waters 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; and the collectors of the several districts within that part of the state of Massachusetts eastward of New Hampshire, shall agree, as soon as may be, 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 shores, waters and islands within the same. And in case of disagreement between any of the said collectors, concerning such divisional line, the Secretary of the Treasury shall determine the same.

Districts, and
ports in Rhode
Island, &c.

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 easterly part of Kinnimicut Point at high water mark; and shall include the several towns, harbors, and landing places at Westerly, Charleston, South Kingstown, North Kingstown, East Greenwich, and all that part of Warwick southward of the latitude of said Kinnimicut Point; 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, James Town, Prudence, New Shoreham, and every other island and place within the said state southward of the latitude of the said Kinnimicut Point. The district of Providence shall comprehend all the waters, shores, bays,

harbors, creeks and inlets within the said state, northward of the latitude of Kinnimicut Point. The town of Newport shall be the sole port of entry in the said district of Newport; and a collector, naval officer, and surveyor shall be appointed, to reside at the said town of Newport; and North Kingstown, 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 Kingstown, 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.

In the state of Connecticut shall be three districts, to wit: New London, New Haven, and Fairfield. The district of New London shall extend from the east line of the said state of Connecticut, to the west line of the town of Killingsworth, and north to the south line of the state of Massachusetts; and shall also include the several towns or landing places of Norwich, Stonington, Groton, Lyme, Saybrook, Haddam, East Haddam, Middletown, Chatham, Weathersfield, Glastenbury, Hartford, East Hartford, Windsor, East Windsor, and Killingsworth, as ports of delivery only; 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 each of the ports of Stonington and Middletown. The district of New Haven shall extend from the west line of the district of New London, westerly to Ousatunnick river; to which shall be annexed the several towns or landing places of Guildford, Branford, Milford and Derby, as ports of delivery only; New Haven to 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 to be the sole port of entry; and a collector for the district shall be appointed, to reside at Fairfield. And New London, New Haven, and Fairfield, shall severally be ports of entry.

Districts and
ports in Con-
necticut.

In the state of New York shall be two districts—to wit: Sag Harbor on Nassau or Long Island, and the city of New York, each of which shall be a port of entry. The district of Sag Harbor shall include all bays, harbors, rivers and shores within the two points of land which are called Oyster Pond Point, and Montauk Point; and a collector for the district shall be appointed, to reside at Sag Harbor, which shall be the only place of delivery in the said district. The district of the city of New York shall include such part of the coasts, rivers, bays and harbors of the said state, not included in the district of Sag Harbor; and moreover the several towns or landing places of New Windsor, Newburgh, Poughkeepsie, Esopus, city of Hudson, Kinderhook, and Albany, as ports of delivery only; and a naval officer, collector and surveyor for the district shall be appointed, to reside at the city of New York; also two surveyors, one to reside at the city of Albany, and the other at the city of Hudson; and all ships or vessels bound to or from any port of delivery within the last named district, shall be obliged to come to, and enter or clear out at the city of New York.

Districts and
ports in New
York.

In the state of New Jersey shall be four districts—to wit: Perth Amboy, Burlington, Bridgetown, and Great 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

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ports in New
Jersey.

East New Jersey, (that part excepted which is hereafter included in the district of Burlington) 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. 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, including the river and inlet of Little Egg Harbor, with the waters emptying into the same, and the sea-coast, sound, inlets and harbors thereof, from Barnegat inlet to Brigantine inlets, in which district the landing places of Lambertton and Little Egg Harbor shall be ports of delivery only; and a collector shall be appointed for the district, to reside at Burlington, and a surveyor at Little Egg Harbor. The district of Bridgetown shall comprehend the counties of Gloucester, Salem, Cumberland, and Cape May, (such part of the counties 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 shall be appointed, to reside at Bridgetown. The district of Great Egg Harbor shall comprehend the river of Great Egg Harbor, together with all the inlets, bays, sound, rivers and creeks, along the sea coast, from Brigantine inlet to Cape May; and a collector shall be appointed, to reside at Somers's Point, on the said river of Great Egg Harbor.

Districts and
port in Penn-
sylvania.

The state of Pennsylvania shall be one district, and 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, to reside at the said port of Philadelphia.

Districts and
ports in Dela-
ware.

The state of Delaware shall be one district, and the borough of Wilmington shall be the port of entry, to which shall be annexed Newcastle 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 Mary-
land.

In the state of Maryland shall be nine districts—to wit: Baltimore, Chester, Oxford, Vienna, Snowhill, Annapolis, Nottingham, Cedar Point, and Georgetown. The district of Baltimore shall include Patapsco, Susquehanna, and Elk rivers, and all the waters and shores on the west side of Chesapeake Bay, from the mouth of Magetty river to the south side of Elk river, inclusive, in which Havre de Grace and Elkton shall be ports of delivery only; and a collector, naval officer and surveyor shall be appointed for the said district, to reside at the town of 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 Strait, Haynes's Point and Wicomico river, inclusive; and Salisbury shall be the 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 Benedict, Lower Marlborough, Town Creek, and Sylvey's Landing, shall be annexed as ports of delivery only; 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 Cedar Point shall include all the waters of Potomac within the jurisdiction of the state of Maryland, from Point-look-out to Pomonky Creek, inclusive; to which Nanjemoy, Saint Mary's and Lewellensburg, shall be annexed as a port of delivery only; and a collector for the district shall be appointed, to reside at Cedar Point; also a surveyor to reside at each of the ports of Saint Mary's and Lewellensburg; and Cedar Point 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.

In the state of Virginia shall be twelve 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, Foley Landing, Cherrystone, South Quay, and Louisville. 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 James river to the west side of Chickahominy river; and a collector 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 said 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 James river to Jordan's point, 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, 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,

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harbors and inlets, comprehended between Jordan's Point and the highest tide water on James and Appamattox rivers. 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 Mattaponi 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, bays, harbors and inlets, comprehended between Smith's Point, at the mouth of 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. 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, rivers, creeks, harbors 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 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 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 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 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 Foley Landing shall be appointed a collector, who shall reside at Accomack Court House, 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 Virginia, comprehended within the limits of the said state. For the district of Louisville a collector shall be appointed, to reside thereat, whose authority shall extend over all the waters, shores and inlets included between the rapids and the mouth of the Ohio river on the south side thereof.

Districts and
ports in North
Carolina.

In the state of North Carolina shall be five districts: 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; another to be called the district of Newbern, and to comprehend all the waters, shores, bays, harbors, creeks and inlets, from New River inlet, exclusive, 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. Another to be called the district of Washington, and to comprehend all that part of Pampticoe sound not included in the district of Newbern, as far north as the Marshes. Another to 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 other to 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 Albemarle sounds to the north extremity of Back Bay. That in the district of Wilmington, 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. That in the district of Newbern, 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 to reside at Newbern, and a surveyor to reside at Beaufort, and one at Swansborough. That in the district of Washington, the town of Washington shall be the sole port of entry and delivery, and there shall be a collector to reside within the same. That in the district of Edenton, the town of Edenton shall be a port of entry and delivery, and Hertford, Murfreesborough, Princeton, Winton, Bennet's Creek, Plymouth, Windsor and Skewarkey, ports of delivery; and there shall be a collector to reside at the town of Edenton, and a surveyor at each of the ports of Hertford, Winton, Bennet's Creek, Plymouth, Windsor and Skewarkey; and one at Murfreesborough, for said port and for Princeton. That all ships or vessels intending to proceed to Plymouth, Windsor, Skewarkey, Winton, Bennet's Creek bridge, Murfreesborough, or Princeton, shall first come to and enter at the port of Edenton. That in the district of Cambden, Plankbridge on Sawyer's Creek, shall be the port of entry and delivery, and Nixonton, Indiantown, Newbiggin Creek, Currituck inlet, Pasquotank River bridge, ports of delivery; and there shall be a collector at Plankbridge on Sawyer's Creek, and a surveyor at each of the ports of Nixonton, Indiantown, Currituck inlet, Pasquotank River bridge, and Newbiggin Creek; and that the authority of the officers of each district shall extend over all the waters, shores, bays, harbors, creeks and inlets comprehended within such district. *Provided*, 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 the said inlet in ballast, with the purpose of loading without the Royal Shoal, shall be at liberty to enter at any port of entry connected with the waters of the said inlet.

Districts and
ports in North
Carolina.

In the state of South Carolina 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 also the shores, inlets and harbors formed by the different bars and sea islands lying within each district respectively. At the port of Charleston shall be a collector, naval officer and surveyor; and a collector at each of the other ports.

Districts and
ports in South
Carolina.

In the state of Georgia shall be four districts, to wit: Savannah, Sunbury, Brunswick, and Saint Mary's, 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

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ports in Georgia.

river to the north point of Ossabaw island, and Great Ogeeche rivers, inclusive; and a naval officer, collector 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 Ogeeche river, exclusive; and north of the south point of Sapelo island, inclusive, and a collector for the said district shall be appointed, to reside at Sunbury. 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: Frederica shall be a port of delivery only; and a collector for the district shall be appointed, to reside at Brunswick. The district of Saint Mary's shall comprehend all the waters, shores, harbors, rivers, creeks, bays, and inlets, from the south point of Jekyl island, exclusive, to Saint Mary's river, inclusive; and a collector for the said district shall be appointed, to reside at Saint 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 searchers or inspectors as may be necessary for the security of the revenue.

Ports of entry to be ports of delivery. Ports of delivery to which foreign vessels are restricted.

SEC. 2. *And be it further enacted*, That it shall not 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: *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 the state of New Hampshire: Portland and Falmouth, New Bedford, Dighton, Salem and Beverly, Gloucester, Newburyport, Marblehead, Sherburne, 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, Cedar Point, Digges's Landing, Snowhill, and Carrolsburgh, in the state of Maryland: Alexandria, Kinsale, Newport, Tappahannock, Port Royal, Fredericksburg, Urbanna, Yorktown, West Point, Hampton, Bermuda Hundred, City Point, Rocket's Landing, Norfolk, and Portsmouth, in the state of Virginia: Wilmington, Newbern, Washington, Edenton, and Plankbridge, in the state of North Carolina: Charleston, Georgetown, and Beaufort, in the state of South Carolina: and in either of the districts of Savannah, Sunbury, Brunswick, Frederica, and Saint Mary's, in the state of Georgia: or to make entry in any other district than in 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, 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: Wilmington, in the state of

Ports of entry to which vessels arriving from the Cape of G. Hope or beyond it are restricted.

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.

SEC. 3. *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, Bath, Newburyport, New London, (except the port of Stonington, in the said district) Norfolk and Portsmouth, Bermuda Hundred and City Point, Yorktown, or Tappahannock, (except the port of Urbanna, in the said district) and Edenton, shall first come to at the port of entry of such district, with his ship or vessel, and there make report or entry, and pay, or secure to be paid, all legal duties, port fees and charges in manner by this act provided, 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 Stonington or Urbanna, may first proceed to her port of delivery, and afterwards make report or entry within the time by this act limited.

Ports of delivery to which vessels bound shall first come to at the port of entry.

SEC. 4. *And be it further enacted*, That the master or commander of every ship or vessel, 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 true manifest of the cargo on board such ship or vessel: 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 for that port a like manifest: if bound to the district of Bermuda Hundred or City Point, shall, before he pass by Elizabeth River, and immediately after his arrival, deposit with the collector of the port 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 surveyors and collectors respectively, shall, after registering the manifest, transmit the same, duly certified to have been so deposited, to the officer with whom the entries are to be made. And if the master or commander of any ship or vessel shall neglect or omit to deposit a manifest in manner aforesaid, and as the case shall require, he shall forfeit and pay five hundred dollars, to be recovered with costs of suit, one half to 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 manifests shall have been in either of the said cases previously delivered to any officer of the customs, pursuant to the provision herein after to be made in that behalf, the depositing of a manifest as aforesaid shall not be necessary: *And provided also*, That no master of any ship or vessel which was absent from the United States on the first day of May last, and which hath not since returned within the same, or of any ship or vessel not owned wholly or in part by a citizen or inhabitant of the United States, shall incur the said penalty, if he shall make oath or affirmation that he had no knowledge of or information concerning the regulation herein contained, unless it can be otherwise proved that he had such knowledge or information.

Districts to which vessels bound shall not pass certain ports without delivering a manifest.

Penalty for neglecting to deposit manifest.

SEC. 5. *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

Officers to be appointed in pursuance of this act to take an oath;

penalty in default thereof.

Duties of the collector,

naval officer,

surveyor.

Further duties of surveyor and collector.

respective offices, shall severally take an oath diligently and faithfully to execute the duties of their said offices respectively, and to use their best endeavours to prevent and detect frauds in relation to the duties imposed by the laws of the United States; which oath, 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, 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 which oath, the party failing shall forfeit and pay two hundred dollars, to be recovered with costs of suit, in any court of competent jurisdiction, to the use of the United States.

SEC. 6. *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 such manifests; shall receive the entries of all ships and 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 unlading and delivery of goods; shall employ proper persons as weighers, gaugers, measurers and inspectors at the several ports within his district; and shall provide at the public expense, and with the approbation of the principal officer of the treasury department, store-houses for the safe keeping of goods, and such scales, weights and measures as may be necessary. The naval officers shall receive copies of all manifests; shall, together with the collector, estimate the duties on all goods, wares and merchandise subject to duty, keeping a separate record thereof; and shall countersign all permits, clearances, certificates and debentures to be granted by the collector. The surveyor shall superintend and direct all inspectors, weighers, measurers and gaugers, within his district; shall visit and inspect the ships or vessels which arrive within his district, and shall have power to put on board each of them one or more inspectors; shall ascertain the proofs of distilled spirits, rating those which shall be of the proof of twenty-four degrees as of Jamaica proof; and shall examine whether the goods imported in any ship or vessel, and the deliveries thereof, are conformable to the entries of such goods and the permits for landing the same; and the said surveyor shall in all cases be subject to the control of the collector. And at such 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 shall be appointed, which he shall also do in case of the disability or death of the naval officer. 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 surveyors at the ports where such officers are established. And at 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 pro-

per 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 be directed by the proper department, or officer having the superintendence 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 persons as may be appointed for that purpose. And the said collectors 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 also 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.

SEC. 7. *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 powers, functions and duties, by deputy duly constituted under their hands and seals respectively, for whom in the execution of the trust they shall respectively be answerable.

SEC. 8. *And be it further enacted*, 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 same district. And in every case of the death or disability 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 hereby 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.

SEC. 9. *And be it further enacted*, That from and after the first day of October next, 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, and the name and built of such ship or vessel, and the true admeasurement or tonnage thereof according to the register of the same, together with the name of the master or other person having the command or charge of such ship or vessel, and the port or place to which such ship or vessel truly belongs, and a just and particular account of all the cargo so laden or taken on board, whether in packages or stowed

Collector may occasionally employ a surveyor.

Collectors, naval officers and surveyors to keep books.

Collectors to pay all monies received, and settle their accounts every three months.

Collectors, naval officers and surveyors may appoint deputies.

Duties of a deputy collector.

Collector may nominate a surveyor.

Masters of vessels from foreign ports, to have manifests of their cargo.

loose, together with the marks and numbers, in words at length, of the said packages respectively, with a description of each, as whether leaguer, pipe, butt, puncheon, hogshead, barrel, case, bale, pack, truss, chest, box, bundle, or other cask or package, describing the same by its usual name or denomination.

Forfeiture of the value of goods not included in said manifest.

Restitution of them if the manifests are lost.

Masters of vessels to deliver manifests to the officer who shall first go on board,

the delivery of which shall be certified thereon by such officer;

SEC. 10. *And be it further enacted*, That if any goods, wares or merchandise shall, after the said first day of October next, 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 such manifest or manifests in writing, or shall not be included and described therein, or shall not agree therewith, in every such case the master or other person having the command or charge of such ship or vessel, shall forfeit a sum of money equal to the value of such goods, not included in such manifest or manifests: *Provided always*, That if it shall be made appear to the satisfaction of the collector, naval officer and surveyor, or the major part of them, where those offices are established at any port, or to the satisfaction of the collector alone, where either of the other of the said offices is 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 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 manifest or 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.

SEC. 11. *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 such manifest or manifests in writing, which such master or other person is herein before required 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 command or charge of such ship or vessel); and that 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 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 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 to the said collector. *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 another manifest to the officer of the district to which he is bound.

SEC. 12. *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 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 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 the said 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 refusal, neglect or offence, a sum not exceeding five hundred dollars. And if such officer or officers first coming on board, in each 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.

Penalty on neglect thereof.

Penalty on the officer for refusing or neglecting to certify manifests.

SEC. 13. *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, within the limits or distance 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; 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 dis-

Penalty for unlading goods without authority:

forfeiture thereof;

except in cases of accident or distress.

Masters of vessels receiving goods, except in such cases, to forfeit treble their value and vessels.

Masters of vessels to incur a penalty for sailing from any district after arriving, if they do not enter, except in cases of distress:

To make an entry within 24 hours;

and a report of his cargo within 48 hours;

tress 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 mariners 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.)

SEC. 14. *And be it further enacted*, That if any goods, wares or merchandise so unladen from on board of 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 the ship, vessel or boat into which the said goods shall be so put and received, and every other person aiding and assisting therein, shall forfeit treble the value of the said goods; and the said ship, boat or vessel shall also be forfeited and lost.

SEC. 15. *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. 16. *And be it further enacted*, That within twenty-four hours after the arrival of any ship or vessel from any 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 to the collector of the district in which such port may be, of the name, burthen and lading of such ship or vessel, whether in packages or stowed loose, and of the particular marks, numbers and contents of each package, and the place or places, person or persons to or for which or whom they are respectively consigned or destined, also of the place or places where she took in her lading, of what country built, from what foreign port or place she last sailed, who was master or commander of her during the voyage,

who is at the time of such report master or commander of her, and (if a vessel of the United States) who are owners of her; unless the whole of such information required on the second report as aforesaid, shall have been given at the time of making the first report, in which case it shall not be necessary to make a further report. And in the cases in which the master or person having the charge or command of any ship or vessel herein before required to have on board at the time of her departure from such foreign port or place for the United States, a manifest or manifests of the lading of such ship or vessel, or of any part thereof, the said master or person having the said charge or command shall, at the time of making the said report, deliver the said manifest or manifests to the collector to whom the said report shall be made, and shall declare to the truth of such manifest or manifests, as the same ought to be, in conformity to the directions of this act. And the said master or person having the charge or command of any such ship or vessel, shall in each case declare that no part of her lading, since her departure from the said foreign port or place from which she shall be so reported to have last sailed, has been landed or unladed, or otherwise removed from on board of her, except as he shall then specify, together with the cause, time, place and manner; and shall further declare, that in case he shall afterwards discover or know of any goods, wares or merchandise, other than those by him then reported, he will forthwith thereafter make report thereof to the said collector: which report and declarations respectively shall be in writing, signed by the party making the same, and shall be attested by his oath, to the best of his knowledge and belief; and the said collector is hereby authorized and required to administer the same. And if the said master or 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, and declaration or declarations, or to deliver the said manifest or manifests, or to take the said oath, as the case may require, he shall for every such offence forfeit and pay the sum of one thousand dollars.

and deliver a manifest thereof to the collector.

To make report on oath of what he may have landed since he sailed from the port where he loaded.

Penalty on refusal or neglect.

SEC. 17. *Provided always, 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.

Masters of foreign ships of war or packets not to make report and entry.

SEC. 18. *And be it further enacted*, That it shall be lawful for the said ship or vessel to proceed with any goods, wares or merchandise brought in her which shall be reported by the said master or other person having the charge or command of the said ship or vessel, to be destined 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 and merchandise, as the same shall be estimated by the collector to whom 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 according to law, which bond shall be cancelled in like manner as bonds herein after directed to be given for obtaining drawbacks of duties. *Provided nevertheless*, That such bond shall not

Master of vessel after arriving and entering may proceed to a foreign port;

after giving bond that his cargo shall not be landed in the United States without first entered.

Bond not to be required when vessels put in from distress.

Duties to be paid only in such districts where goods are landed.

Collector to furnish the master of a vessel bound to another district with a copy of his report;

which he is to show to collector of that district within 24 hours after his arrival;

and to give bond that the residue of his goods shall be entered and delivered in such districts as reported to be destined to.

Penalty on neglect thereof.

Owner or consignee to make

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 appear in manner herein after prescribed.

SEC. 19. *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, 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.

SEC. 20. *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, 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 made by such master or person having the charge or command of such ship or vessel, certified by the said collector, together with a certificate of the quantity and particulars of the goods which shall appear to him to have been landed within his district. 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 of the said goods, wares and 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 the said 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 the said bond shall be cancelled or discharged 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, 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 has been duly entered and delivered within the United States. And if the master or person having 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 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.

SEC. 21. *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 factor or agent, in his, her or their names, within fifteen days after 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 with the said collector, and shall specify in such entry the particular marks, numbers and contents of each package or parcel whereof they shall consist, or if in bulk, the quantity and quality, together with the nett prime cost thereof; and shall also produce to the said collector, if any such there be, the original invoice or invoices, or other documents in lieu thereof, and bill or bills of lading; all which shall be done upon the oath of the person by whom such entry shall be made, according to the best of his or her knowledge and belief; who shall thereby also declare that if he or she shall afterwards discover or know of any other goods, wares or merchandises imported in such ship or vessel, belonging or consigned to the person or persons by whom or on whose behalf such entry shall have been made, he or she will forthwith make known the same, in order to the due entry thereof, and the payment or securing the payment of the duties thereupon: *Provided always*, That where the particulars of any such 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 quantity and particulars of the said goods, and that he or she has 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.

entry of goods
imported upon
oath.

And in order to ascertain what articles ought to be exempted from duty, as the sea stores of a ship or vessel,

SEC. 22. *Be it further enacted*, That the master or person having the charge or command of such ship or vessel, shall particularly specify the said articles in the report to be by him made as aforesaid, designating them as the sea stores of the said ship or vessel; and in the said oath to be taken by such master or other person, he shall declare that the articles so specified as sea stores are truly such, and were bona fide put on board the said ship or vessel for the use of the officers, crew and passengers thereof, and were not brought, 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 shall be made, together with the naval officer, where there is one, or alone where there is none, that the quantities of the said articles so reported as sea stores are excessive, it shall be lawful for the said collector, jointly with the said 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 person having the command or charge of the said ship or vessel to the said collector, on pain of forfeiting the value of such excess. And if any of the said articles shall be landed for the purpose of being sold, or to be otherwise used than as the sea stores of the ship or vessel in which they were brought, all such as shall be so landed shall be forfeited, and the master or commander of such ship or vessel being privy thereto, shall moreover forfeit and pay treble the value of the articles so landed.

Sea stores ex-
empt from duty.

Excess there-
of to be valued,
and duties paid.

Penalty for
landing and sel-
ling them.

And also to ascertain what articles ought to be exempted from duty, as the clothes, books, household furniture, tools or implements of the trade or profession of persons arriving within the United States:

SEC. 23. *Be it further enacted*, That due entry thereof, as of other goods, wares and merchandise, but separate and distinct from that of any other goods, wares or merchandise imported from a foreign port or

Other articles
exempt from
duty, to be en-

tered distinctly
upon oath by
owner,

and if by any
other, the oath
of the owner to
be produced
within one year,

and transmitted
with the entry to
Secretary of
Treasury.

Duties paid on
articles of the
growth and
manufacture of
the U. States,
exported and
brought back to
be refunded,

and to ascertain
their identity,
they are to be
entered in the
same manner as
other articles
imported.

place, shall be made with the collector of the district in which the said articles are intended to be landed by the owner thereof, his or her agent, who shall make oath before the said collector, according to the best of his or her knowledge or belief, touching the person to whom the said articles shall belong, and his calling or occupation, the arrival or expected arrival of the said person within the United States, and that the said articles are truly intended for the use of the said owner solely, or jointly with his or her family, as the case may be, and are not directly nor indirectly imported or intended for sale; which oath shall be in writing, endorsed upon the said entry, and subscribed by the party making the same. And in case the said 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, with condition that in a certain time therein to be specified, not exceeding one year, a like oath as above directed shall be made by the said owner, and if not made before the said collector, shall be produced to him duly authenticated; whereupon a permit shall and may be granted for landing the said articles. And a copy of every such entry, and of the oath endorsed thereupon, shall be transmitted to the Secretary of the Treasury for his information.

And whereas by the letter of the act, intituled "An act for laying a duty on goods, wares and merchandises imported into the United States," articles of the growth or manufacture of the United States, exported to foreign countries, and brought back to the United States, are subject to duty on their importation into the said states; and whereas it was not the intention of Congress that they should be so subject to duty:

SEC. 24. *Be it therefore further enacted*, That in every case in which a duty may have been heretofore paid on goods, wares or merchandises of the growth or manufacture of the United States, exported to a foreign country, and brought back to the said states, the amount thereof shall be repaid to the person or persons by whom the same shall have been paid, or to his, her or their representatives; and that in every case in which such duty may have accrued, but may not have been paid, the same be remitted, and that no such duty shall hereafter be demanded: *Provided*, That the regulations herein after prescribed for ascertaining the identity of such goods, wares or merchandise, be observed and complied with, and that as well in respect to those heretofore imported, as far as may be practicable, as to those hereafter to be imported.

And also to ascertain the identity of articles of the growth, product or manufacture of the United States, which having been exported to any foreign port or place, shall be brought back to the said states:

SEC. 25. *Be it further enacted*, That report and entry thereof shall be made as in other cases of goods, wares and merchandise imported from a foreign port or place, and proof by oath 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, 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 their growth, product or manufacture, and of the time when, by whom, in what ship or vessel, and for what port or place they were so exported; and if the said collector 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 in conformity to the proof aforesaid; 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, and if bond shall be given, 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; with condition that the said certificate shall be produced within the term of four months, it shall be lawful for the said collector to grant a permit for the landing of the said articles, in like manner as if the said certificate had been produced.

SEC. 26. *And be it further enacted*, That the oaths to be taken upon making of any of the reports or entries aforesaid, 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, shall be administered by the collector or officer to whom report or entry shall be made, and where there shall be a naval officer, in the presence of such naval officer, who shall attend for that purpose, and shall be reduced to writing, and shall be subscribed by the person administering the same, and by the said naval officer, if any shall be present: and the said collector, jointly with the said naval officer, where there is a 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. And the amount of the said duties according to the said estimate, having been first paid or secured, pursuant to the provisions of this act, the said collector shall grant a permit to land the goods, wares or merchandise, whereof such entry shall have been made, and then and not otherwise it shall be lawful to land the said goods.

Oaths to be administered on entries by officers of customs;

who shall make an estimate of the amount of the duties thereon.

SEC. 27. *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 chief officer of the port for that purpose, nor at any time without a permit from the collector 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 directions aforesaid, or any of them, the master or person having the command or charge 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 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, shall amount to four hundred dollars, the vessel, tackle, apparel and furniture, shall be subject to like seizure and forfeiture.

Penalty for unloading goods unless in open day and with a permit.

and goods to be forfeited.

SEC. 28. *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 or gauged in order to ascertain the duties thereupon, shall be removed from any wharf or place upon which the same may be landed or put, before the same shall have been weighed or gauged, by or under the direction of a proper officer for that purpose; and if any such goods, wares or merchandise shall be removed from such wharf or place, unless with consent of the proper officer, before

Goods removed before being weighed or gauged, also to be forfeited.

the same shall have been so weighed or gauged, the same shall be forfeited, and may be seized by any officer of the customs.

Goods to be stored by the collector until the duties thereon are ascertained.

SEC. 29. *And be it further enacted*, That all goods, wares or merchandise of which entry shall have been made, without specification of particulars, shall be conveyed to some warehouse or store-house, to be designated by the collector, in the parcels or packages containing the same, under the care of some proper officer, until the particulars thereof shall be examined and ascertained; agreeably to which the duties thereupon shall be finally adjusted and satisfied. And in every case, if the amount of the duties estimated, or secured to be paid, shall exceed or fall short of the true amount of the duties on the goods, wares or merchandise imported, as the same shall be finally ascertained, the difference shall be made good, or allowed where there shall be an excess, by return of the money, if paid, or credit on the bond which shall [have] been given for the same, if not paid; and where shall be a deficiency, by payment of such deficiency to the said collector.

Inspectors to be put on board of vessels until they are unladen,

SEC. 30. *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 for the surveyor of any port where any such ship or vessel may be, to put and keep on board such ship or vessel, while 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 to be landed or unladen from such ship or vessel, without a proper permit for that purpose; and shall enter in a book to be by him or each of them kept, the name or names of the person or persons in whose behalf such permit was granted, together with the particulars therein specified, and the marks, numbers, kinds and descriptions of the respective packages which shall be unladed pursuant thereto. And the wages or compensation of such inspector or inspectors in going from one district to another, shall be defrayed by the master or person having the charge of the vessel in which they respectively go.

their duties,

and wages.

Officers of the customs and revenue cutters to go on board of vessels,

to demand manifests and search.

SEC. 31. *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 part 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, cask or package, and the marks, if any there be, and a description thereof; and if he shall judge proper to put a seal or seals on every such box, chest, trunk, cask or package; and such account and description shall be by him forwarded 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 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 package so missing, or of which the seals shall be broken, two hundred dollars. And it shall also be lawful for the inspectors who may be put on board of any ship or vessel, to secure after sunset in each evening, the hatches and other communications with the hold of such ship or vessel, with locks or other proper fastenings, which fastenings shall not be opened, broken or removed, until the morning following, or after the rising of the sun, and in presence of the inspector or inspectors by whom the same shall have been affixed, except by special license from the chief officer of the port. 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, the master or person having the charge or command of such ship or vessel, shall forfeit and pay the sum of two hundred dollars.

SEC. 32. *And be it further enacted*, That when the delivery of goods, wares or merchandise from on board of any such ship or vessel at any port shall have been completed, the accounts or entries which shall have been kept or made thereof by the officer or officers who shall have been charged with superintending the said deliveries, shall be reported to the collector of the district, who, together with the naval officer, where there is one, or alone where there is none, shall compare the said accounts and entries with the entry or entries which shall have been made by the owner or owners, consignee or consignees, his, her or their factor or agent. And if any difference shall appear, the same shall be noted by endorsement on such entry or entries, specifying the particulars thereof; and if no difference shall appear, it shall be noted by like endorsement, that the deliveries have corresponded with the entry; which endorsement or memorandum shall in each case be subscribed by the officer or officers by whom such comparison shall have been made, and by the officer or officers under whose inspection the said deliveries shall have been executed.

SEC. 33. *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, is required to be made to the collector of a district as aforesaid, there shall be found on board any goods, wares or merchandise, other than shall have been reported for some other district or a foreign port or place, the said inspector or inspectors shall take possession thereof, and deliver the same to the order of the collector of the district, taking his receipt therefor, and giving a certificate thereof to the master or person having such charge or command of such ship or vessel, describing the packages and their marks and numbers. And the said goods shall be kept with due and reasonable care at the charge and risk of the owner or owners for a term of nine months; and if within that time no claim be made for the same, the said collector shall procure an appraisement thereof by two or more reputable merchants, to be certified under their hands, and to remain with him, and shall afterwards cause the said goods to be sold at public auction, and retaining the duties and 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; and the receipt or certificate of the collector shall exonerate the master or commander from all claim of the owner. *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

Packages missing subjecting the master to a penalty.

Hatches of respective vessels to be secured after sunset,

and forfeiture for opening them in the night.

Report of the cargo delivered to be compared with the entry thereof,

and result to be endorsed on the entry.

Goods to be taken by the collector 15 days after report made by master of vessel,

who shall keep them 9 months, and if not then claimed, to have them appraised and sold at auction, and pay the net proceeds into the treasury of the United States;

such goods not to be appraised if entered, but sold if of a perishable nature.

Limitation of 15 days not to extend to vessels laden with salt or coal,

and the extra wages of the inspectors to be paid by the master.

requires 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 if by reason of the delivery of a cargo in different 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 the said term may be so exceeded, shall for every day of such excess be paid by the said master or owner.

Packages reported missing, or disagreement of the report with the cargo, subjecting the master to penalty.

SEC. 34. *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 on board the said ship or vessel shall otherwise not agree with the report of the master or other person having the charge or command of any such ship or vessel; in every such case he shall forfeit and pay the sum of five hundred dollars. *Provided nevertheless*, That if it shall be made to appear to the satisfaction of the collector, naval officer and surveyor, or 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 said other officers is not established, or in case of trial for the said penalty, to the satisfaction of the court, that no part of the cargo of such ship or vessel has been unshipped since it was taken on board, except as shall have been specified in the said report, or that the said disagreement is by accident or mistake; in such case the penalty aforesaid shall not be inflicted.

Allowances for the drafts and tare of articles.

SEC. 35. *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—that is to say: For draught on any quantity of one hundred weight, or one hundred and twelve pounds, and under, 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: 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 tea, 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; on all other boxes of tea, according to the invoice thereof; on coffee in bags, two per cent., in bales, three per cent., in casks, twelve per cent.; on pepper in bales, five per cent., in casks, twelve per cent.; on sugars, other than loaf sugar, in casks, twelve per cent., in boxes, fifteen per cent.; on all other goods, according to the invoice thereof. *Provided always*, That where the original invoices of any of the said articles are produced, and the tare or tares appear therein, it shall be lawful, with the consent of the importer or importers, consignee or consignees, to estimate the said tare or tares according to such invoice.

Allowance for leakages.

SEC. 36. *And be it further enacted*, That there shall be an allowance for leakage of two per cent. on the quantity which shall appear by the gauge to be contained in any cask of liquors subject to duty by the gallon.

Goods damaged during a voyage, or not accompanied with an invoice, to be appraised to ascertain the duties,

SEC. 37. *And be it further enacted*, That if any goods, wares or merchandise, on which duties are payable, shall receive damage during the voyage, or shall not be accompanied with the original invoice of their cost, it shall be lawful for the collector (and upon the request of the party he is required) to appoint one merchant, and the owner or consignee to appoint another, who being sworn or affirmed by the collector, well and truly to appraise such goods, shall appraise or value them

accordingly, and the duties upon such goods shall be estimated agreeably to such appraisement or valuation: And in respect to such damaged articles as are charged with a specific duty, by number, weight or measure, the said appraisers shall certify what in their judgment would have been their value, in case they had not been so damaged, and there shall be an abatement in the duty in proportion to the difference in value. *Provided*, That if the owner or owners, consignee or consignees of such goods not accompanied with an original invoice, shall choose to wait the receipt thereof, in such case the said collector shall take into his custody the said goods, and shall keep or cause the same to be kept with due and reasonable care, at the expense and risk of the party or parties, until the said invoice shall arrive, or until the said party or parties shall consent to the valuation thereof.

and the latter kept by the collector until the invoice arrives, if the owner chooses.

SEC. 38. *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 person having charge or command of 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 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 and circumstances of such distress or necessity, and shall within forty-eight hours after such arrival, make report to the said collector, of the said ship or vessel and her cargo as 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 ascertaining the condition of ships and 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 there be, that there is a necessity for unlading the said ship or vessel, the said collector shall grant a permit for that purpose, and shall appoint an inspector or inspectors to oversee such unlading. And all goods so unladen shall be stored under the direction of the said collector; who, upon request of the master or other person having charge or command of such ship or vessel, or of the owner thereof, shall grant a license 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 the duties thereupon be first paid. And the said goods, or the remainder thereof, may afterwards be reladen on board the said ship or vessel, 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.

Ships or vessels compelled by distress to make entry and protest,

and collector may grant a permit to unload their cargoes,

which shall be stored under his direction, and the perishable part sold by his license,

the duties being first paid, and the residue reladen.

SEC. 39. *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 cost 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, exclusive of charges.

Rule for estimating the ad valorem rates of duty at the place of importation.

SEC. 40. *And be it further enacted*, That all foreign coins and currencies shall be estimated according to the following rates: Each pound sterling of Great Britain at four dollars and forty-four cents; each livre tournois of France at eighteen cents and an half; each florin or guilder of the United Netherlands, at thirty-nine cents; each mark banco of Hamburg, at thirty-three cents and one-third; each rix dollar of Denmark, at one hundred cents; each rial of plate of Spain, at ten cents; each milree of Portugal at one dollar and twenty-four cents; each pound sterling of Ireland, at four dollars ten cents; each tale of China at one

Rates of foreign coin and currency.

dollar forty-eight cents; each pagoda of India, at one dollar ninety-four cents; each rupee of Bengal, at fifty-five cents and an half; and all other denominations of money in value as near as may be to the said rates.

Duties how to
be paid or se-
cured.

SEC. 41. *And be it further enacted*, That all duties on goods, wares and merchandise imported, shall be paid or secured to be paid, before a permit shall be granted for landing the same. And where the amount thereof 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; but where the said amount shall exceed fifty dollars, the same may, at the option of the proprietor or proprietors, consignee or consignees, be either immediately paid or secured by bond, with condition for the payment thereof, if accruing upon articles of the produce of the West Indies, in four months; if accruing on Madeira wines, in twelve months; if accruing upon any other goods, wares or merchandise, other than teas imported from China, in six months; which bond, at the like option of the said proprietor or proprietors, consignee or consignees, shall either include one or more sureties, to the satisfaction of the collector of the district where the said duties shall accrue, or shall be accompanied with a deposit in the custody of the said collector, of so much of the said goods as shall in his judgment be a sufficient security for the amount of the duties for which such bond shall have been given, and the charge of the safe keeping and sale of the goods so deposited; which deposit shall and may be accepted in lieu of the said surety or sureties, and 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 the same shall have been made, 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 keeping and sale, shall be applied to the payment of such sum, rendering the overplus and the residue of the said goods, if any there be, to the person or persons by whom such deposit shall have been made, or to his, her or their representatives. *Provided*, That no person whose bond for the payment of duties is due and unsatisfied, shall be allowed a future credit for duties, until such bond shall be fully paid or discharged.

Teas imported
from China may
be deposited in
custody of col-
lector on cer-
tain conditions.

SEC. 42. *Provided always, and be it further enacted*, That all teas imported from China may, at the option of the proprietor or consignee thereof, be deposited in the custody of the collector with whom the same shall be entered, or the duties thereon secured by bond, with one or more sureties, to the satisfaction of the collector, with condition for the payment of such duties within twelve months; and in case of depositing such teas, they shall be kept at the charge of the person or persons depositing the same. And the collector shall deliver such teas, or part thereof, from time to time, to the person or persons depositing the same, or to his or their order, on payment of the duties for such part as may be so delivered, and not otherwise; and in case the whole of the duties shall not be paid within eighteen months from the time of the entry made, it shall be the duty of the said collector to sell at public auction so much of the said teas as shall be sufficient to pay the duties then due, together with the charges of sale and safe keeping, and to return the overplus to the person or persons who shall have deposited such teas, or his, her or their representatives; and for such teas as have been imported from China in the present year, the owner or consignee thereof shall be entitled to deposit the same, or to give bond, payable in like manner, and under like regulations, as are herein before directed for teas which shall hereafter be imported, notwithstanding the duties on such teas may have been already secured to be paid.

SEC. 43. *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 by the master or person having the charge or command of such ship or vessel, within ten days after his report to the said collector, and before such ship or vessel shall be permitted to clear out; the register of which ship or vessel shall at the time of entry be lodged in the office of the collector, and there remain until such clearance. And if any ship or vessel shall leave, or attempt to leave any district of the United States, without paying the said duties, the master or person having the charge or command of the same shall forfeit and pay five hundred dollars.

Duties on tonnage to be paid within ten days after report has been made.

SEC. 44. *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 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.

Mode of ascertaining the tonnage of any vessel.

SEC. 45. *And be it further enacted*, That where any bond for the payment of duties shall not be satisfied on the day it became due, the collector shall forthwith 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 executors or administrators shall be insufficient to pay all the debts due from the deceased, the debt due to the United States, on any such bond, shall be first satisfied.

Bond for duties, how to be prosecuted.

SEC. 46. *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 and merchandise into his possession, and retain the same, with 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 said place of exportation.

Goods entered and not truly invoiced, to be forfeited.

How to be ascertained.

SEC. 47. *And be it further enacted*, That it shall be lawful for the collector or other officer of the customs, after entry made of any goods, wares or merchandise, on suspicion of fraud, to open and examine in

Officer sus-
pecting fraud
may examine
packages.

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 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 his 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.

Dutiable goods
concealed, how
to be searched
for and secured.

SEC. 48. *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 vessel in which they shall have reason to suspect any goods, wares or merchandise subject to duty shall be 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 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, shall be forfeited.

Collector to
take custody of
goods seized.

SEC. 49. *And be it further enacted*, That all goods, wares and 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 value of the goods so concealed or purchased.

Penalty for
concealing or
buying goods
subject to duty.

Officers may
make seizure in
any district.

SEC. 50. *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 act, as well without as within their respective districts.

Officers sued
or molested may
plead this act.

SEC. 51. *And be it further enacted*, That if any officer or other person, executing or aiding and 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 be nonsuited, or judgment pass against him, the defendant shall recover double cost; and in actions, suits or information 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 be 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 offence be fined in a sum not exceeding four hundred dollars.

SEC. 52. *And be it further enacted*, That every collector, naval officer and surveyor shall, within three months after he enters upon the execution of his office, give bond with one or more sufficient sureties, to be approved of by the comptroller of the treasury of the United States, and payable to the said United States, with condition for the true and faithful discharge of the duties of his office according to law—that is to say: The collector of Philadelphia, in the sum of sixty thousand dollars: the collector of New York, fifty thousand dollars: the collector of Boston and Charlestown, forty thousand dollars: the collectors of Baltimore, and Charleston, thirty thousand dollars each: the collector of Norfolk and Portsmouth, fifteen thousand dollars: the collectors of Portsmouth in New Hampshire, of Salem and Beverly, Wilmington in the state of Delaware, Annapolis, Georgetown in Maryland, Bermuda Hundred and City-point, Alexandria, Wilmington, Newbern and Edenton in the state of North Carolina, Newport and Providence in the state of Rhode Island and Providence Plantations, ten thousand dollars each: the collectors of Newburyport, Gloucester, Marblehead, Plymouth, Nantucket, Portland and Falmouth, New London, New Haven, Fairfield, Perth Amboy, Yorktown, Dumfries, Washington and Cambden, Georgetown in South Carolina, Beaufort, and Savannah, each five thousand dollars: and all the other collectors in the sum of two thousand dollars each. The naval officers for the ports of Boston and Charlestown, New York, Philadelphia, Baltimore, and Charleston, ten thousand dollars each; and all the other naval officers in the sum of two thousand dollars each. The surveyors of the ports of Boston and Charlestown, New York, Philadelphia, Baltimore, and Charleston, five thousand dollars each; and all other surveyors one thousand dollars each. Which bonds shall be filed in the office of the said comptroller, and be by him severally put in suit for the benefit of the United States, upon any breach of the condition thereof. And as no provision has been heretofore specially made concerning the officers of the customs who may have been heretofore appointed in and for the states of North Carolina, and Rhode Island and Providence Plantations; the said officers respectively shall, within four months after the passing of this act, give bond with proper surety or sureties, in conformity to the provision aforesaid.

SEC. 53. *And be it further enacted*, That there shall be allowed and paid to the collectors, naval officers and surveyors to be appointed pursuant to this act, the fees and per centage following—that is to say: To each collector for every entrance of any ship or vessel of one hundred tons burthen or upwards, two dollars and an half; for every clearance of any ship or vessel of one hundred tons burthen and upwards, two dollars and an half; for every entrance of any ship or vessel under the burthen of one hundred tons, one dollar and an half; for every clearance of a ship or vessel under one hundred tons burthen, one dollar and an half; for every permit to land goods, twenty cents; for every bond taken officially, forty cents; and for every permit to load goods for exportation, which are entitled to a drawback, thirty cents; for every official certificate, twenty cents; for every bill of health, twenty cents; for every other official document (registers excepted) required by the owner or master of any vessel not before enumerated, twenty cents: and where a naval officer is appointed to the same port, the said fees shall be equally divided between the collector and the said naval officer, the latter paying one-third of the expense of necessary stationery and of the rent of an office to be provided by the collector, at the place assigned for his residence, and as conveniently as may be for the trade of the district: and all fees shall, at the option of the collector, be either received by him or by the naval officer, the party receiving to account monthly with the other for his proportion or share thereof. To each

Collectors, naval officers and surveyors to enter into bonds for performance of duty.

Their fees of office and per centage.

Fees of collectors, naval officers and surveyors.

Inspectors,
measurers,
weighers and
gaugers, their
pay and fees.

Pay and fees
of inspectors,
&c.

surveyor for the admeasurement of every ship or vessel of one hundred tons and under, one cent per ton; for the admeasurement of every ship or vessel, above one hundred tons, and not exceeding two hundred tons, one hundred and fifty cents; for the admeasurement of every ship or vessel, above two hundred tons, two hundred cents; for all other services by this act to be performed by such surveyor, on board any ship or vessel of one hundred tons and upwards, and having on board goods, wares and merchandise subject to duty, three dollars; for the like services on board any ship or vessel of less than one hundred tons burthen, having on board goods, wares and merchandise subject to duty, one and an half dollar; on all vessels not having on board goods, wares and merchandise subject to duty, two-thirds of a dollar; all which fees shall be paid by the master or owner of the ship or vessel in which the said services shall be performed, to the surveyor by whom they shall be performed, if performed by one only, for his sole benefit, but if performed by more than one, to him who shall have the first agency, to be divided in equal parts between him and the other or others by whom the said services shall be performed. To each inspector there shall be allowed for every day he shall be actually employed in aid of the customs, a sum not exceeding one dollar and twenty-five cents, to be paid by the collector out of the revenue, and charged to the United States. To the measurers, weighers and gaugers respectively, to be paid by the collector out of the revenue, for the measurement of every one hundred bushels of grain, thirty cents; for the measurement of every one hundred bushels of salt, forty cents; for the measurement of every one hundred bushels of coal, fifty cents; for the weighing of every one hundred and twelve pounds, two cents; for the gauging and marking of every cask (to be marked in durable characters with his own name and the quantity) eight cents; for computing the contents of, and (if requested by the party) marking cases containing distilled spirits and wines, three cents per case; for counting the number of bottles of cider, beer, ale or porter, one cent per dozen; and in proportion for any greater or less quantity. There shall moreover be allowed to the collectors of the districts of New York and Philadelphia, three-fourths of one per centum on the amount of all monies by them respectively received on account of duties; and to the collector of each of the other districts by this act established, one per centum on the amount of all monies by them respectively received on the said account of duties.

And whereas the allowances aforesaid will not afford an adequate compensation to the officers herein after mentioned, by reason of the small proportion of business done at the ports to which they respectively belong, although the said officers are necessary to the accommodation of the inhabitants, the facility of commerce, and the security of the revenue. Therefore,

Special allowance to revenue officers of certain ports.

SEC. 54. *Be it further enacted*, That in addition to the fees and emoluments which shall accrue to the said officers from the provisions aforesaid, they shall severally have and be entitled to the respective allowances following, to wit: The collector of the districts of Saint Mary's in the State of Georgia, Brunswick, Beaufort, South Quay, Cherrystone, Folly Landing, Annapolis, Yeocomico, Saint Mary's, Oxford, Sagg Harbor, Passamaquoddy, the yearly sum of one hundred dollars each. The collectors of the districts of Sunbury and Penobscot in Massachusetts, the yearly sum of sixty dollars each. The collectors of the districts of Hampton, Snowhill, Bridgetown, Burlington, Frenchman's Bay, and Edgartown, the yearly sum of fifty dollars each. The surveyors of the ports of Fredericksburg, Smithfield, Port Royal, Suffolk, West Point, Richmond, Petersburg and Little Egg Harbor, the yearly sum of eighty dollars each. The surveyors of the ports of Swansborough, Urbanna,

Town Creek, Albany, Hudson, Stonington, East Greenwich, and Gloucester, fifty dollars each.

SEC. 55. *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; and in case of failure therein, shall forfeit and pay one hundred dollars, to be recovered with costs, in any 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 grieved.

Collectors, naval officers and surveyors to set up table of fees.

Penalty for demanding greater or other fees.

SEC. 56. *And be it further enacted*, That the duties and fees to be collected by virtue of this act, shall be payable in gold or silver coin, at the following rates—that is to say: The gold coins of France, England, Spain and Portugal, and all other gold coins of equal fineness, at eighty-nine cents for every penny weight: The Mexican dollar at one hundred cents; the crown of France at one dollar and eleven cents; the crown of England at one dollar and eleven cents; all silver coin of equal fineness, at one dollar and eleven cents per ounce; and cut silver of equal fineness, at one dollar and six cents per ounce.

Rates of coin for receiving duties and fees.

SEC. 57. *And be it further enacted*, That all the drawbacks allowed by law on the exportation of goods, wares and merchandise imported, shall be paid or allowed by the collector at whose office the said goods, wares and merchandise were originally entered, and not otherwise, retaining one per centum for the benefit of the United States. And that the allowances on dried and pickled fish of the fisheries of the United States, and on salted provisions of the United States, shall be paid by the collector of the district from which the same shall be exported, without any deduction or abatement.

Drawbacks, where payable,

SEC. 58. *Provided always, 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 drawbacks 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, and of the particulars thereof, and of the casks, cases, chests, boxes and other packages or parcels containing the same, or of which the same consists, and of their respective marks, numbers and contents, and if imported articles, of the ship or ships, vessel or vessels in which the person or persons for or by whom, and the place or places from which they were imported. And in respect to the said imported articles proof shall be made to the satisfaction of the said collector, by the oaths of the person or persons (including the said 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 or securing the payment of the duties thereupon. And in respect to the said dried and pickled fish and salted provisions, proof shall be made to the satisfaction of the said collector, according to the circumstances of the case, that the same, if fish, are of the fisheries of the United States; if salted provisions, were salted within the United States. And the said collector shall inspect or cause to be inspected, the goods, wares or merchandise so notified for exportation; and if they shall be found to correspond with the notice and proof concerning the same, the said collector shall grant a permit for lading the same on board the ship or vessel named in such notice, which lading shall be performed under the

and how to be allowed.

superintendence of the officer by whom the same shall have been so inspected. And the said exporter or exporters shall also make oath that the said goods so noticed for exportation, and laden on board the said ship or vessel, 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; and shall give bond, with one or more sureties to the satisfaction of the said collector, in a sum equal to the amount of the drawbacks or allowances on such goods, with condition that the said goods, or any part thereof shall not be reloaded in any port or place within the limits of the United States as settled by the late treaty of peace.

Exportation of goods entitled to drawback, how to be proved.

And provided further, That the said drawbacks or allowances shall not be paid until at least six months after the exportation of the said goods, and until the said exporter or exporters shall produce to the collector with whom such outward entry is made, a certificate in writing of two reputable merchants at the foreign port or place in which the same were landed, together with the oath of the master and mate of the vessel in which they were exported, certifying the delivery thereof. But in case any vessel shall be cast away, or meet with such unavoidable accidents as to prevent the landing such goods, a protest in due form of law, made by the master and mate, or some of the seamen, or in case no such protest can be had, then the oath of the exporter or exporters, or one of them, shall be received in lieu of the other proofs herein directed, unless there shall be good reason to suspect the truth of such oath, in which case it shall and may be lawful for the collector to require such further proof as the nature of the case may demand.

No drawback allowed, unless it amounts to twenty dollars;

Provided lastly, That no goods, wares or merchandise imported, shall be entitled to a drawback of the duties paid or secured to be paid thereon, unless such duties shall amount to twenty dollars at least; nor unless they shall be exported in the same casks, cases, chests, boxes or other packages, and from the district or port into which they were originally imported.

nor on pickled fish, &c. except it amount to three dollars.

SEC. 59. *And be it further enacted,* That the sums allowed to be paid by law on the exportation of dried or pickled fish, and of salted provisions, shall not be paid unless the same shall amount to three dollars at least upon one entry.

Goods entitled to drawback or allowance, to be forfeited if landed after entry made.

SEC. 60. *And be it further enacted,* That if any goods, wares or merchandise, entered for exportation, with intent to draw back the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed in any port or place within the limits of the United States as aforesaid, all such goods, wares and merchandise, shall be subject to seizure and forfeiture, together with the ship or vessel from which such goods 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 and merchandise, reloaded 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: And for measuring, weighing or gauging goods for exportation, the same fees shall be allowed as in like cases upon the importation thereof.

Collectors may give further credit on bonds in cases of exportation.

SEC. 61. *And be it further enacted,* That if any goods, the duties upon which shall have been secured by bond, shall be re-exported by the importer or importers thereof, and if the said bond shall become due before the expiration of the time herein before limited for payment of the drawback upon such goods, it shall be lawful for the collector of the district from which the said goods shall have been exported, to give farther credit for so much of the sum due upon such bond, as shall be equal to

the amount of the said drawback, until the expiration of the said time limited for payment thereof.

And the better to secure the collection of the said duties,

SEC. 62. *Be it further enacted*, That the President of the United States be empowered to cause to be built and equipped, so many boats or cutters, not exceeding ten, as may be necessary to be employed for the protection of the revenue, the expense whereof shall not exceed ten thousand dollars, which 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.

President may order cutters to be built.

SEC. 63. *And be it further enacted*, That there shall be to each of the said boats or cutters, one master, and not more than three mates, first, second, and third, four mariners and two boys; and that the compensations and allowances to the said officers, mariners and boys respectively, shall be, to the master thirty dollars per month, and the subsistence of a captain in the army of the United States; to a first mate twenty dollars per month, to a second mate sixteen dollars per month, to a third mate fourteen dollars per month, and to every mate the subsistence of a lieutenant in the said army; to each mariner eight dollars per month, to each boy four dollars per month; and to each mariner and boy the same ration of provisions which is or shall be allowed to a soldier in the said army. The said allowances for subsistence to be paid in provisions or money at the contract prices, at the option of the Secretary of the Treasury.

How to be officered and manned.

Pay of officers, &c.

SEC. 64. *And be it further enacted*, That the officers of the said boats or cutters, shall be appointed by the President of the United States, and shall respectively be deemed officers of the customs, and shall have power and authority to go on board of every ship or vessel 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 of certain ships or vessels, and to affix and put proper fastenings on the hatches and other communications with the holds of ships or vessels, and to remain on board the said ships or vessels until they arrive at their places of destination.

and to be appointed by the President.

Their duty.

SEC. 65. *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 requisite 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 and vessels and otherwise, for the better detection of frauds; the expense of which shall be defrayed out of the product of duties.

Collectors may employ row boats.

SEC. 66. *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 thereof convicted, every such officer 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, nor more than two thousand dollars for each offence.

Penalty on officers receiving a bribe, or conniving at a false entry.

And in all cases where an oath is by this act required from a master or other person having command of a ship or vessel, or from an owner or consignee of goods, wares and merchandise, his or her factor or agent, if the person so swearing shall swear falsely, such person shall, on indictment and conviction thereof, be punished by fine or imprisonment, or both, in the discretion of the court before whom the conviction shall

On masters of vessels or others who shall take a false oath.

Mode of prosecuting and recovering penalties and forfeitures.

be had, so as the fine shall not exceed one thousand dollars, and the term of imprisonment shall not exceed twelve months.

SEC. 67. *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 proper 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, is hereby authorized and directed to cause suits for the same to be commenced and prosecuted to effect, and to receive, distribute and pay the sum or sums recovered, after first deducting all necessary costs and charges, according to law. And that all ships or vessels, goods, wares or merchandise, which shall become forfeited by virtue of this act, shall be seized, libelled and prosecuted as aforesaid, in the proper 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 to claim such ship or vessel, goods, wares or merchandise, the same shall be adjudged to be forfeited; but if any person shall appear before such judgment of forfeiture, and claim any such ship or vessel, goods, wares or merchandise, and shall 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, be appraised, 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 the amount of the appraised value of such ship or vessel, goods, wares or merchandise so condemned, with the costs, the bond shall be put in suit. 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 same court shall cause a proper certificate or entry to be made thereof, and in such case the claimant 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 or 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 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 of forfeiture was incurred.

SEC. 68. *And be it further enacted*, That all ships, vessels, goods, wares or merchandise, which shall be condemned by virtue of this act, shall be sold by the proper officer of the court in which such condemnation shall be had, to the highest bidder at public auction, by order of such court, and at such place as the court may appoint, giving at least fifteen days notice (except in case 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.

Vessels or goods condemned, how to be sold.

SEC. 69. *And be it further enacted*, That all penalties, fines 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 paid into the treasury thereof; the other moiety shall be divided into equal parts, and paid 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 the informer, and the remainder thereof shall be disposed of between the collector, naval officer and surveyor or surveyors, in manner aforesaid.

Appropriation of fines, penalties and forfeitures.

SEC. 70. *And be it further enacted*, That 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, except within the district of Louisville, nor shall be landed or unladen at any other place than is by this act directed, under the penalty of seizure and forfeiture of all such vessels, and of the goods, wares or merchandise brought in, landed or unladen, in any other manner. And all goods, wares and merchandise brought into the United States by land, contrary to this act, shall be forfeited, together with the carriages, horses and oxen that shall be employed in conveying the same; provided nothing herein shall be construed to extend to household furniture and clothing, belonging to any person or persons actually removing into any part of the United States, for the purpose of becoming an inhabitant or inhabitants thereof.

Dutiable goods of foreign growth or manufacture brought into the United States, except by sea and in certain vessels, subject to forfeiture.

SEC. 71. *And be it further enacted*, That all matters by this act directed to be done to or by the collector of a district, 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.

Collectors may act by deputies.

SEC. 72. *And be it further enacted*, That wherever an oath is required by this act, persons conscientiously scrupulous shall be permitted to affirm.

Affirmation may be taken instead of an oath.

SEC. 73. *And be it further enacted*, That the master or person having the charge or command of a 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 the cargo on board the same, and shall make oath or affirmation to the truth thereof, whereupon the said collector shall grant a clearance for the said ship or vessel, and her cargo, but without specifying the particulars thereof, unless

Vessels bound to foreign ports to deliver manifests of their cargoes.

Penalty for neglect of clearance.

Former acts repealed.

Exceptions.

Declaration respecting the ruble of Russia.

Act of July 31, 1789, ch. 5, sec. 10. Act of Sept. 29, 1789, ch. 22.

required by the said master or person having said charge or command. 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 such clearance, the said master or person having the said charge or command, shall forfeit and pay the sum of two hundred dollars for such offence.

SEC. 74. *And be it further enacted*, That after the first day of October next, the act, intituled "An act to regulate the collection of the duties imposed by law on the tonnage of ships or vessels, and on goods, wares and merchandises imported into the United States," 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; 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 and allowances in lieu thereof, upon the exportation of goods, wares or merchandise which shall have been imported, and as to the recovery and distribution of fines, penalties and forfeitures which shall have been incurred before or upon the said day, subject nevertheless to the alterations contained and expressed in this present act.

And whereas by the act, intituled "An act to regulate the collection of the duties imposed by law on the tonnage of ships or vessels, and on goods, wares and merchandises imported into the United States," it was declared that the ruble of Russia should be rated at one hundred cents, and by the act, intituled "An act to explain and amend an act, intituled 'An act for registering and clearing vessels, regulating the coasting trade, and for other purposes,'" that part of the said first mentioned act which so rated the ruble of Russia was repealed and made null and void. And whereas it is doubted whether the said repeal can operate with respect to duties incurred prior thereto, as was intended by Congress:

SEC. 75. *Therefore be it enacted and declared*, That the said repeal shall be deemed to operate in respect to all duties which may have arisen or accrued prior thereto.

APPROVED, August 4, 1790.

STATUTE II.

August 4, 1790.

[Expired.]

Former act declared in force till the next session, March 4, 1791.

1791, ch. 23.

1789, ch. 16.

CHAP. XXXVI.—*An Act to continue in force for a limited time, an act intituled "An act for the temporary establishment of the Post-Office."*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act passed the last session of Congress, intituled "An act for the temporary establishment of the post-office," be, and the same hereby is continued in force until the end of the next session of Congress, and no longer.

APPROVED, August 4, 1790.

STATUTE II.

August 5, 1790.

[Expired.]

Board of three commissioners to be appointed. Act of August 5, 1789, ch. 6.

1792, ch. 5.

Who are to take an oath;

CHAP. XXXVIII.—*An Act to provide more effectually for the settlement of the Accounts between the United States and the individual States.*

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That a board, to consist of three commissioners, be, and hereby is established to settle the accounts between the United States, and the individual states; and the determination of a majority of the said commissioners on the claims submitted to them, shall be final and conclusive; and they shall have power to employ such number of clerks as they may find necessary.

SEC. 2. *And be it further enacted*, That the said commissioners shall respectively take an oath or affirmation before the chief justice of the