instant shall be considered as no part of the time allowed by law for the payment of the said duties, but the importer shall enjoy the same term of credit as if the said period had not intervened. *Provided*, That in every case where the extension of credit is claimed and granted under this act new bonds shall be given for the duties on which such credit is extended, with one or more sureties to the satisfaction of the collector of the district.

When new bonds shall be given.

Sec. 3. *And be it further enacted*, That in cases where the certificates and evidence now required by law for authorizing the payment of any drawback or allowance on any goods, wares or merchandise exported since the first day of July, one thousand seven hundred and ninety-two, or which may be hereafter exported, are not and cannot be obtained, the exporter or exporters of such goods, wares or merchandise shall nevertheless be permitted to offer such other proof as to the delivery thereof without the limits of the United States as he or they may have, to the comptroller of the treasury, who shall, if the same proof shall be satisfactory to him, direct the payment of the drawback or allowance. *Provided always*, That in no case shall a drawback be hereafter paid on any goods, wares or merchandise until the duties on the importation thereof shall have been first received.

Evidence required for payment of drawback.

Proviso.

Approved, June 4, 1794.

Statute I.

Chap. XLIII.—*An Act to extend the Term of Credit for Teas imported in the ship Argonaut; and to permit the export of Goods saved out of the wreck of the snow Freelove.*

June 4, 1794.

[Obsolete.]

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the collector of the district of Pennsylvania be, and he hereby is authorized and directed, to take bond, with sufficient surety, for the payment of the duties accruing on teas imported into the said district, in the ship Argonaut, Victor Chabert commander, from China, payable on the fifteenth day of May, one thousand seven hundred and ninety-five, or to receive, on deposit, such of the said teas as may be tendered for that purpose, as security for the said duties.

Collector of Pennsylvania to take certain bonds for teas imported in ship Argonaut.

Sec. 2. *And be it further enacted*, That the said collector be authorized to permit the said teas, or any part thereof, to be exported under the like regulations as other teas are permitted to be exported, at any time before the fifteenth day of May, one thousand seven hundred and ninety-five.

Under what condition may permit said teas to be exported.

Sec. 3. *And be it further enacted*, That the collector aforesaid be authorized and directed to permit the exportation of any sugars, coffee, cocoa or molasses, saved out of the snow Freelove, cast away on Cape Hatteras, as may be required, by the owners thereof, under the like regulations and provisions as goods of a like kind are permitted to be exported, and to allow the drawbacks thereon, as if the same had been directly imported into the district of Pennsylvania.

And coffee, &c. saved out of snow Freelove.

Approved, June 4, 1794.

Statute I.

Chap. XLV.—*An Act laying duties upon Carriages for the conveyance of Persons.*(a)

June 5, 1794.

[Repealed.]

April 6, 1802.

Section 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That there shall be levied, collected and paid, upon all carriages for the convey-

Specific duties on carriages.

(a) The act of Congress of June 5, 1794, laying duties upon carriages for the conveyance of persons, is a constitutional act, and within the authority granted to Congress by the 8th section of the first article of the constitution. Hylton *v.* The United States, 3 Dall. 171; 1 Cond. Rep. 83.

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