Statute II.
Jan. 29, 1795.
[Obsolete.]

Chap. XVII.—*An Act supplementary to the several acts imposing duties on goods, wares and merchandise imported into the United States.*

Whereas difficulties have arisen in ascertaining the duties on certain articles imported into the United States, and further provisions for securing the collection of the impost duties, are found necessary:

New duty placed on specific articles.

Sec. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in lieu of the present duties, there shall be levied, collected and paid upon all printing types which, after the last day of March next, shall be imported into the United States, in ships or vessels of the United States, at the rate of ten per cent., and upon all girandoles, at the rate of twenty per cent. ad valorem; that after the said last day of March next, the present duties payable upon clayed sugars, shall cease, and there shall be paid upon all white clayed or white powdered sugars, three cents per pound, and upon all other clayed or powdered sugars, one and a half cent per pound; upon Malaga wine, twenty cents; upon burgundy and champaign, forty cents per gallon.

Duty on tea.

Sec. 2. *And be it further enacted,* That after the said last day of March, teas, commonly called imperial, gunpowder or gomee, shall pay the same duties as hyson teas: and where any entire article is, by any law of the United States, made subject to the payment of duties, the parts thereof, when imported separately, shall be subject to the payment of the same rate of duties.

Part of an article to pay proportionably to the whole.

Duties ad val. to be estimated at the place of exportation.

Sec. 3. *And be it further enacted,* That after the said last day of March, the valuation of all goods, wares and merchandise, subject to the payment of duties ad valorem, shall be made upon the actual cost at the place of exportation, including all charges (commissions, outside packages and insurance only excepted), that the duty on any wines imported into the United States shall not be less than ten cents per gallon, and that bottles, in which any liquor is imported, shall be subject to the payment of the like duty as empty bottles.

Duties above fifty dollars how to be paid.

Sec. 4. *And be it further enacted,* That the duties upon all goods, wares and merchandise imported into the United States, after the said last day of March, (where the sum payable by one person or copartnership shall amount to more than fifty dollars,) shall be payable upon all articles, the produce of the West Indies (salt excepted), the one half in three, and the other half in six calendar months; and on all goods, wares and merchandise imported from Europe, (wines, salt and teas excepted,) one third in eight months, one third in ten months, and the remaining third in twelve months, from the time of each respective importation.

1799, ch. 22.

Additional duty on foreign vessels.

Sec. 5. *And be it further enacted,* That in respect to the aforesaid duties, and the duties heretofore imposed on goods, wares and merchandise imported into the United States, there shall be an addition of ten per cent. to the several rates of duties, when imported in ships or vessels not of the United States: except in cases, where such additional duty has been before specially laid on any goods, wares or merchandise imported in such ships or vessels.

Duty how to be collected and appropriated.

Sec. 6. *And be it further enacted,* That the duties aforesaid shall be collected in like manner, and under the same regulations, restrictions and provisions, and subject to the like appropriations, as goods, wares and merchandise imported into the United States are now subject to.

Approved, January 29, 1795.

Statute II.
Jan. 29, 1795.
1799, ch. 22.

Chap. XVIII.—*An Act making further provision in cases of Drawbacks.*

Whereas the allowance of drawbacks on goods, wares and merchandise imported into the United States is now limited to such as are ex-

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