Department, numbered one hundred and fifty-four and one hundred and sixty-two, in reference to enlistments from the volunteers into the regular service, be, and the same are hereby, rescinded; and hereafter no such enlistments shall be allowed. to regular service, not allowed.

SEC. 37. *And be it further enacted*, That the grades created in the cavalry forces of the United States by section eleven of the act approved seventeenth July, eighteen hundred and sixty-two, and for which no rate of compensation has been provided, shall be paid as follows, to wit: Regimental commissary the same as regimental quartermaster; chief trumpeter the same as chief bugler; sad[d]ler-sergeant the same as regimental commissary-sergeant; company commissary-sergeant the same as company quartermaster's-sergeant: *Provided*, That the grade of supernumerary second lieutenant, and two teamsters for each company, and one chief farrier and blacksmith for each regiment, as allowed by said section of that act, be, and they are hereby, abolished; and each cavalry company may have two trumpeters, to be paid as buglers; and each regiment shall have one veterinary surgeon, with the rank of a regimental sergeant-major, whose compensation shall be seventy-five dollars per month. Pay of grades in cavalry service. 1862, ch. 201, § 11. *Ante*, p. 599. Certain grades abolished, and certain established.

SEC. 38. *And be it further enacted*, That all persons who, in time of war or of rebellion against the supreme authority of the United States, shall be found lurking or acting as spies, in or about any of the fortifications, posts, quarters, or encampments of any of the armies of the United States, or elsewhere, shall be triable by a general court-martial or military commission, and shall, upon conviction, suffer death. Spies, on conviction, to suffer death.

APPROVED, March 3, 1863.

CHAP. LXXVI. — *An Act to prevent and punish Frauds upon the Revenue, to provide for the more certain and speedy Collection of Claims in Favor of the United States, and for other Purposes.* March 3, 1863.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of July, eighteen hundred and sixty-three, all invoices of goods, wares, and merchandise imported from any foreign country into the United States shall be made in triplicate, and signed by the person or persons owning or shipping said goods, wares, or merchandise, if the same have actually been purchased, or by the manufacturer or owner thereof, if the same have been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner; and said invoices shall, at or before the shipment thereof, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by said purchaser, manufacturer, owner, or agent, setting forth that said invoice is in all respects true; that it contains (if the goods, wares, and merchandise mentioned therein are subject to ad valorem duty, and were obtained by purchase) a true and full statement of the time when and the place where the same were purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in said invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no different invoice of the goods, wares, or merchandise, mentioned in the invoice so produced has been or will be furnished to any one. If said goods, wares, or merchandise have been actually purchased, said declaration shall also contain a statement that the currency in which said invoice is made out is the currency which was actually paid for said goods, wares, or merchandise by the purchaser. And the person so producing Invoices of imports of foreign goods, to be in triplicate after July 1, 1863. How signed. To be produced to consul. Declaration indorsed thereon.

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Consul, &c., to make certificate on each, said invoice shall at the same time declare to said consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of said goods, wares, or merchandise; whereupon the said consul, vice-consul, or commercial agent shall indorse upon each of said triplicates a certificate, under his hand and official seal, stating that said invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the goods, wares, or merchandise therein mentioned. And

to whom to deliver the same. thereupon the said consul, vice-consul, or commercial agent shall deliver to the person producing the same one of said triplicates, to be used in making entry of said goods, wares, or merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of said goods, wares, or merchandise. And no goods, wares, or merchandise

Goods, &c., not to be admitted to entry, unless the invoice conforms hereto. imported into the United States from any foreign place or country after said first day of July, eighteen hundred and sixty-three, shall be admitted to an entry unless the invoice presented shall in all respects conform to the requirements hereinbefore mentioned, and shall have thereon the certificate of the consul, vice-consul, or commercial agent hereinbefore specified, nor unless said invoice be verified at the time of making such entry by the oath or affirmation of the owner or consignee, or the authorized agent of the owner or consignee thereof, certifying that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, except as hereinafter provided, unless the triplicate transmitted by said consul, vice-consul, or commercial agent to the collector shall have been

Penalty for making, &c., an entry by false certificate or invoice, &c. received by him. And if any such owner, consignee, or agent, of any goods, wares, or merchandise, shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which shall not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, said goods, wares, and merchandise, or their value, shall be forfeited and disposed of

Proviso. as other forfeitures for violation of the revenue laws: *Provided*, That where, from a change of the destination of any such goods, wares, or merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, as hereinbefore provided, or from other

If triplicate is not received by collector before goods arrive, they may be entered by owners giving bond. cause, the triplicate transmitted to the collector of the port to which such goods, wares, or merchandise were originally destined, shall not have been received at the port where the same actually arrive, and where it is desired to make entry thereof, said goods, wares, and merchandise may be admitted to an entry on the execution by the owner, consignee, or agent of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be

Collector to notify consul, &c. actually due thereon. And it shall be the duty of the collector of the port where such entry shall be made immediately to notify the consul, vice-consul, or commercial agent, to whom such invoice shall have been produced, to transmit to such collector a certified copy thereof; and it shall be the duty of such consul, vice-consul, or commercial agent to transmit the same accordingly without delay; and said duty shall not be

Duty, when to be liquidated. finally liquidated until such triplicate, or a certified copy thereof, shall have been received: *Provided*, That such liquidation shall not be delayed longer than eighteen months from the time of making such entry: *And provided, further*, That when, from accident or other cause, it shall be

If impossible to produce invoice, the Secretary of Treasury impracticable for the person desiring to make entry of any goods, wares, or merchandise, to produce, at the time of making such entry, any invoice

thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury to authorize the entry of such goods, wares, or merchandise, upon such terms and in accordance with such general or special regulations as he may prescribe. And the Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under this act, as in other cases of forfeiture under the revenue laws: *And provided, further*, That the provisions of this act shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States; nor shall anything herein contained be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law. And this act shall be construed only to modify and not repeal the act of March first, eighteen hundred and twenty-three, entitled "An act supplementary to and to amend an act entitled 'An act to regulate the collection of duties on imports and tonnage,' passed March second, one thousand seven hundred and ninety-nine, and for other purposes;" and the form of oaths therein set forth shall be modified accordingly: *And provided, further*, That the provisions of this act shall not apply to invoices of goods, wares, or merchandise imported into any port of the United States from any place beyond Cape Horn or the Cape of Good Hope until the first day of January, eighteen hundred and sixty-four.

may authorize the entry upon terms.

Remission in cases of forfeiture.

This act not to apply to certain countries.

Vol. x. p. 1089

1823, ch. 21. Vol. iii. p. 729.

1799, ch. 22. Vol. i. p. 627.

SEC. 2. *And be it further enacted*, That the solicitor of the treasury, under direction of the Secretary of the Treasury, shall take cognizance of all frauds or attempted frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof; and it shall be the duty of the collectors of the several collection districts of the United States to report to him all seizures of goods, wares, or merchandise made by them, as soon as practicable after the same are made, with written statements of the facts upon which such seizures are based. And for the purpose of enabling the solicitor of the treasury to perform the duties hereby enjoined upon him, the Secretary of the Treasury is hereby authorized to employ not more than three clerks, in addition to those now assigned to the office of the solicitor by law, for such time and at such rates of compensation as he may deem for the public interest, and prescribe the compensation to be allowed to such clerks, not exceeding the amount now allowed to clerks of like class; said compensation shall be paid in the same manner as other expenses of collecting the revenue.

Solicitor of treasury to look after frauds, and attempted frauds, on the revenue.

Collectors to report seizures to solicitor.

Solicitor to have three additional clerks.

Their pay.

SEC. 3. *And be it further enacted*, That if any person shall, by the exhibition of any false sample, or by means of any false representation or device, or by collusion with any officer of the revenue, or otherwise, knowingly effect, or aid in effecting, an entry of any goods, wares, or merchandise at less than the true weight or measure thereof, or upon a false classification thereof as to quality or value, or by the payment of less than the amount of duty legally due thereon, such person shall, upon conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, or both, at the discretion of the court.

Penalty for making, &c., entry by false samples, or by collusion.

SEC. 4. *And be it further enacted*, That if any officer of the revenue shall, by collusion with any importer or other person, or by means of any false weight or measure, or of any false classification as to quality or value of any goods, wares, or merchandise, or by any other means whatever, knowingly admit, or aid in admitting, to entry, any such goods, wares, or merchandise, upon the payment of less than the amount of duty legally due thereon, or shall knowingly accept, from any person engaged in the importation of goods, wares, or merchandise into the United States, or interested as principal, clerk, or agent in any such importation, or in the

Penalty upon officers of the revenue for knowingly admitting to entry, by any means, goods, &c., for less than the legal duty

Penalty on revenue officer for accepting any fee or gratuity.

entry of any goods, wares, or merchandise, any fee, gratuity, or emolument whatsoever, such officer shall, on conviction thereof, be removed from office, and shall be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

Collectors may release goods seized upon payment of their value, if it does not exceed $1000.

Sec. 5. *And be it further enacted*, That the collectors of the several districts of the United States, in all cases of seizure of any goods, wares, or merchandise, for violation of the revenue laws, the appraised value of which, in the district wherein such seizure shall be made, shall not exceed one thousand dollars, be, and they are hereby, authorized, subject to the approval of the Secretary of the Treasury, to release such goods on payment of the appraised value thereof.

Offering present, &c., to any officer of the revenue, how punished.

Sec. 6. *And be it further enacted*, That if any person who shall be engaged in the importation of goods, wares, or merchandise into the United States, or who shall be interested as principal, clerk, or agent, in the entry of any goods, wares, or merchandise, shall at any time make, or offer to make, to any officer of the revenue, any gratuity or present of any money or other thing of value, such person shall, on conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

In what cases district judge may authorize collector to search for and seize invoices, papers, &c.

Sec. 7. *And be it further enacted*, That whenever it shall be made to appear, by affidavit, to the satisfaction of the district judge of any district within the United States, that any fraud on the revenue has been at any time actually committed, or attempted, by any person or persons interested or in any way engaged in the importation or entry of merchandise at any port within the United States, said judge shall forthwith issue his warrant, directed to the collector of the port at which the merchandise in respect to which said alleged frauds have been committed or attempted has been imported or entered, directing said officer, or his duly authorized agents or assistants, to enter any place or premises where any invoices, books, or papers relating to such merchandise or fraud are deposited, and to take and carry the same away to be inspected; and any invoices, books, or papers so received or taken shall be retained by the officer receiving the same, for the use of the United States, so long as the retention thereof may be necessary, subject to the control and direction of the Solicitor of the Treasury.

Invoices, &c., seized may be retained.

Wilful concealment or destruction of invoices, &c., how punished.

Sec. 8. *And be it further enacted*, That if any person shall wilfully conceal or destroy any invoice, book, or paper relating to any merchandise liable to duty which has been or shall hereafter be imported into the United States from any foreign port or country, after an inspection thereof shall have been demanded by the collector of any collection district within the United States, or shall at any time conceal or destroy any such invoice, book, or paper, for the purpose of suppressing any evidence of fraud therein contained, such person shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by fine not exceeding five thousand dollars, or by imprisonment not exceeding two years, or both, at the discretion of the court.

Solicitor may rent unproductive lands, or sell them at public auction.

Sec. 9. *And be it further enacted*, That, for the purpose of realizing as much as may properly be done from unproductive lands, and other property of the United States acquired under judicial proceedings or otherwise in the collection of debts, the solicitor of the treasury be, and he is hereby, authorized, with the approval of the Secretary of the Treasury, to rent, for a period not exceeding three years, or sell any such lands or other property at public sale, after advertising the time, place, and conditions of such sale, for three months preceding the same, in some newspaper published in the vicinity thereof, in such manner and upon such terms as may, in his judgment, be most advantageous to the public interests.

Claims in favor of the United

Sec. 10. *And be it further enacted*, That upon a report by a district

attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that the same be compromised upon the terms so offered, and upon the recommendation of the solicitor of the treasury, the Secretary of the Treasury be. and he is hereby, authorized to compromise such claim accordingly.

States may be compromised.

SEC. 11. *And be it further enacted*, That there shall be taxed and paid to district attorneys two per centum upon all moneys collected or realized in any suit or proceeding arising under the revenue laws conducted by them in which the United States is a party. The act in relation to costs, approved February twenty-sixth, one thousand eight hundred and fifty-three, shall not apply to such allowances, and the same shall be in lieu of all costs and fees in such suit or proceedings.

District attorneys to have two per cent. upon collections under revenue laws, in full for costs and fees.

1853, ch. 80. Vol. x. p. 161.

SEC. 12. *And be it further enacted*, That in all suits or proceedings against collectors or other officers of the revenue for any act done by them, or for the recovery of any money exacted by or paid to such officer and by him paid into the treasury of the United States, in the performance of his official duty, in which any district or other attorney shall be directed to appear on behalf of such officer by the Secretary or Solicitor of the Treasury, or by any other proper officer of the government, such attorney shall be allowed such compensation for his services therein as shall be certified by the court in which such suit or proceedings shall be had, to be reasonable and proper, and approved by the Secretary of the Treasury; and where a recovery shall be had in any such suit or proceedings, and the court shall certify that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the treasury.

Fees of district attorneys defending suits against collectors, &c., for official acts.

When execution not to issue against collectors, &c.

SEC. 13. *And be it further enacted*, That in all suits or proceedings against collectors, or other officers of the revenue, for any act done by them, or for the recovery of any money exacted by or paid to such officers, which shall have been paid into the treasury of the United States, it shall be the duty of the respective district attorneys within the district where such suit or proceedings shall be had, unless otherwise instructed by the Secretary of the Treasury, to appear on behalf of such officers. And it shall be the duty of the several district attorneys, on the first of October of each year, to make returns to the solicitor of the treasury of the number of proceedings and suits commenced, pending, and determined within his district during the fiscal year next preceding the date of such returns; which returns shall show the date when such proceedings or suits in each case commenced; and if for any reason the determination of such proceedings or suits shall have been delayed or continued beyond the usual or reasonable period, such reasons shall be set forth, together with a statement of the measures taken by the district attorneys to press such proceedings or suits to a close. And the returns hereby directed shall be embraced in a report by the solicitor to the Secretary of the Treasury, to be by him annually transmitted to Congress, with a statement of all moneys received by the solicitor, and by each district attorney under the provisions of this act.

District attorneys to appear in suits against collectors, unless otherwise instructed,

to make returns annually to solicitor.

Returns to show what,

to be transmitted to Congress.

SEC. 14. *And be it further enacted*, That the seventeenth section of the act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, and so much of the eighty-ninth section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, and so much of the third section of the act entitled "An act in addition to the act for the punishment of certain crimes against the United States," approved March

Repeal of certain limitations upon time of commencing certain suits.

1862, ch. 163, § 17. *Ante*, p. 558.

1799, ch. 22, § 89. Vol. i. p. 695.

1804, ch. 40, § 3. Vol. ii. p. 290.

twenty-sixth, eighteen hundred and four, as impose any limitation upon the commencement of any action or proceeding for the recovery of any fine, penalty, or forfeiture incurred by reason of the violation of any law of the United States relating to the importation or entry of goods, wares, or merchandise, are hereby repealed.

Approved, March 3, 1863.

March 3, 1863.

Chap. LXXVII. — *An Act to modify existing Laws imposing Duties on Imports, and for other Purposes.*

Certain goods, &c., in bond may be entered, &c., prior to June 1, 1863, at rates of act of 1862, ch. 163. *Ante*, pp. 559, 560.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all goods, wares, and merchandise now in public stores or bonded warehouses, on which duties are unpaid, having been in bond more than one year and less than three years, when the act entitled "An act increasing temporarily, the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, went into effect, may be entered for consumption and the bonds cancelled, at any time before the first day of June next, on payment of duties at the rates prescribed by the act aforesaid, and all acts, and parts of acts, inconsistent with the provisions of this act are hereby repealed.

Duty on cotton and raw silk imported from places this side the Cape of Good Hope. 1862, ch. 163, § 14. *Ante*, p. 557.

Sec. 2. *And be it further enacted*, That section fourteen of an act entitled, "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, be, and the same hereby is, modified so as to allow cotton and raw silk as reeled from the cocoon, of the growth or produce of countries beyond the Cape of Good Hope, to be exempt from any additional duty when imported from places this side of the Cape of Good Hope, for two years from and after the passage of this act.

Prohibition of export of guano suspended. 1856, ch. 164. Vol. xi. p. 119. *Ante*, p. 558.

Sec. 3. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States, who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-three.

Construction of act of 1862, ch. 163, § 15. *Ante*, p. 558.

Sec. 4. *And be it further enacted*, That the proviso in section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, shall be construed to include any ship, vessel, or steamer to or from any port or place south of Mexico down to and including Aspinwall and Panama.

Duty on printing paper.

Sec. 5. *And be it further enacted*, That in lieu of the duties now imposed by law there shall be levied and collected upon printing paper unsized, used for books and newspapers exclusively, twenty per centum ad valorem; upon seedlac and sticklac the same duties now imposed upon gum shellac; upon polishing powders, of all descriptions, Frankfort black, and Berlin, Chinese, Fig and wash blue, twenty-five per centum ad valorem.

Seedlac, &c.

Polishing powders, &c.

Petroleum and coal illuminating oil. *Ante*, p. 548.

Sec. 6. *And be it further enacted*, That from and after the passage of this act, the duty on petroleum and coal illuminating oil, crude and not refined, when imported from foreign countries in a crude state, shall be twenty per centum ad valorem, and no more.

Drawback on foreign saltpetre manufactured into gunpowder and exported. *Ante*, p. 548.

Sec. 7. *And be it further enacted*, That from and after the passage of this act, there shall be allowed a drawback on foreign saltpetre, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That