have not been paid since March the fourth, one thousand seven hundred and eighty-nine, by said state; which certificate shall be recorded in the books of the department of war, and the original kept on file. And each officer, non-commissioned officer, and soldier, whose name shall be placed on the said list as a pensioner, in conformity to the provisions of this act, or in case of the death of any such officer, non-commissioned officer, or soldier, his heirs or legal representatives shall receive a sum equal to the arrears of his pension, which shall have accrued from and after the fourth day of March, one thousand seven hundred and eighty-nine, until the passage of this act, or until the death of such pensioner, as aforesaid, as the case may be; which arrearages shall be ascertained and certified by the register of the treasury in the same manner, and under the same restrictions as are contained in the act passed the eleventh day of August, one thousand seven hundred and ninety, intituled "An act for the relief of the persons therein mentioned or described:" *Provided*, that the commutation of half-pay which may have been received by any commissioned officer entitled to a pension, as aforesaid, shall first be returned by such officer into the treasury of the United States, or shall be deducted from the arrears of pension directed to be paid by this act.

Approved, March 3, 1804.

act: certificate to be recorded at the war office.

The amount payable to the several claimants, and the principles of settlement.

1790, ch. 45.

Proviso.

Statute I.

March 3, 1804.

Chap. XIX.—*An Act to allow drawbacks of duties, on goods, wares and merchandise transported by land, in the cases therein mentioned.*(a)

Goods imported into certain ports and transported by inland conveyance to others, and thence exported, entitled to drawbacks.

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 duly imported into either of the districts of Boston and Charlestown, Salem and Beverly, Newburyport, Ipswich or Marblehead, in the state of Massachusetts, which shall be transported by inland conveyance along the turnpike or other main road into another of the said districts, and be therefrom exported to any foreign port or place, shall be entitled to the benefit of a drawback of the duties upon such exportation, under the same provisions, regulations, restrictions and limitations, as if the goods, wares and merchandise were transported coastwise from one to another of the said districts, and also upon the conditions specified in the seventy-ninth section of the act, intituled "An act to regulate the collection of duties on imports and tonnage."

Act of March 2, 1799, ch. 22.

Goods imported into the district of Delaware entitled to drawbacks as in cases of exportation, from Philadelphia, &c.

Sec. 2. *And be it further enacted*, That all goods, wares and merchandise duly imported into the district of Delaware, may be transported to the same places, in the same manner, and on the same conditions with goods, wares and merchandise duly imported into the districts of Philadelphia, New York or Baltimore; and shall, in like manner, be entitled to the benefit of a drawback of the duties thereon, upon exportation to any foreign port or place, agreeably to the provisions contained in the seventy-ninth section of an act, intituled "An act to regulate the collection of duties on imports and tonnage:" and that all goods, wares and merchandise, which being duly imported into the districts of Philadelphia, New York or Baltimore, shall be exported from the district of Delaware, shall also be entitled to the benefit of a drawback of the duties on the same, in the same manner, and on the same conditions which are prescribed by the said seventy-ninth section of the act aforesaid, for goods, wares and merchandise, which being duly imported into Baltimore or New York, shall be exported from Philadelphia.

Act of March 2, 1799, ch. 22, sec. 79, vol. i. 686.

Approved, March 3, 1804.

(a) See as to Drawbacks, vol. i. p. 680, 687.

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