in the said river: *And provided, further,* That there shall be a similar draw at the Maryland channel, of not less than thirty-five feet, with a similar arch: *And, provided, also,* That in the selection of materials and in the construction of the said bridge, draws and arches, all practicable attention shall be had to the preservation of the navigation of the said river.

Proviso.

Proviso.

Sec. 3. *And be it further enacted,* That towards the construction of the said bridge and works hereby authorized and directed, the sum of sixty thousand dollars be, and the same is hereby, appropriated, payable out of any moneys in the treasury not otherwise appropriated.

Appropriation.

Sec. 4. *And be it further enacted,* That the said company shall apply and distribute the said sum of twenty thousand dollars in the following manner, that is to say: first to reimburse the expenses incurred by the said company since the last adjournment of Congress, to the stockholders advancing the same, and the balance among the stockholders, pro rata, on the cost of each share, to the present holder thereof, to be ascertained by the company if necessary, by the oath or affirmation of the present holder.

Application and distribution of sum to be paid.

Sec. 5. *And be it further enacted,* That the provisions of this act shall have no effect, unless three valuers, to be appointed by the President of the United States having no interest in the said bridge, or in any property in the District of Columbia, and not being inhabitants of the said district, or a majority of them, shall, on oath, decide that the property of the said bridge company, so to be conveyed to the United States, exclusive of any supposed value of the privileges by them held under their charter as a company, is of the value of twenty thousand dollars; or unless in case the said valuers, or a majority of them, shall value the said property at a sum less than twenty thousand dollars, the said bridge company will agree to accept the amount of such valuation. This act shall be in force from the passing thereof.

Act to be void, unless valuers appraise company's property at $20,000; or if appraised at a less sum, company accept such valuation.

Approved, July 14, 1832.

Statute I.

July 14, 1832.

Chap. CCXXVII.—*An Act to alter and amend the several acts imposing duties on imports.* (*a*)

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the third day of March, one thousand eight hundred and thirty-three, so much of the act entitled "An act in alteration of the several acts imposing duties on imports," approved the nineteenth May, one thousand eight hundred and twenty-eight, as is herein otherwise provided for, shall be repealed, except so far as the same may be necessary for the recovery and collection of all duties which shall have accrued under the said act; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, which may have been incurred under the same.

Parts of the act of May 19, 1828, ch. 55, repealed.

Sec. 2. *And be it further enacted,* That, from and after the third day of March, one thousand eight hundred and thirty-three, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

Duties to be levied on certain articles, after 3d of March, 1833.

First. Wool, unmanufactured, the value whereof, at the place of exportation, shall not exceed eight cents per pound, shall be imported free of duty; and if any wool so imported shall be fine wool mixed with dirt or other material, and thus reduced in value to eight cents per pound, or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon

Coarse unmanufactured wool free.

Unmanufactured wool, valued at more than eight cents per pound.

(*a*) See acts of March 2, 1833, ch. 55, 57 and 62.

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shall be charged in conformity with such appraisal; on wool, unmanufactured, the value whereof, at the place of exportation, shall exceed eight cents, shall be levied four cents per pound, and forty per centum ad valorem: *Provided*, That wool imported on the skin shall be estimated, as to weight and value, as other wool.

Proviso.

On manufactures of wool, or of which wool is a component part.

Second. On all milled and fulled cloth, known by the name of plains, kerseys, or kendal cottons, of which wool shall be the only material, the value whereof shall not exceed thirty-five cents a square yard, five per centum ad valorem; on worsted stuff goods, shawls and other manufactures of silk and worsted, ten per centum ad valorem; on worsted yarn, twenty per centum ad valorem; on woollen yarn, four cents per pound, and fifty per centum ad valorem; on mits, gloves, bindings, blankets, hosiery, and carpets and carpeting, twenty-five per centum, except Brussels, Wilton, and treble ingrained carpeting, which shall be at sixty-three cents the square yard; all other ingrained and Venetian carpeting, at thirty-five cents the square yard; and except blankets, the value whereof at the place from whence exported, shall not exceed seventy-five cents each, the duty to be levied upon which, shall be five per centum ad valorem; on flannels, bockings, and baizes, sixteen cents the square yard; on coach laces, thirty-five per centum; and upon merino shawls made of wool, all other manufactures of wool, or of which wool is a component part, and on ready-made clothing, fifty per centum ad valorem. (*a*)

(*a*) Under the act of Congress passed July 14, 1832, ch. 227, entitled "An act to alter and amend the several acts imposing duties on imports," worsted shawls with cotton borders, and worsted suspenders with cotton straps or ends, are not subjected to a duty of fifty per cent. ad valorem. Elliott v. Swartwout, 10 Peters, 137.

Laws imposing duties on goods are intended for practical use and application by men engaged in commerce, and hence it has become a settled rule in the interpretation of statutes of this description to construe the language adopted by the legislature, and particularly in the denomination of articles, according to the commercial understanding of the terms used. *Ibid.*

Construction of statutes:

The principles applied in the courts of the United States, in relation to the construction of statutes of the United States, and of statutes in general.

The suspension of a statute for a limited time, is not a repeal of it. Brown, plaintiff in error, v. Barry, 3 Dall. 365; 1 Cond. Rep. 165.

The intention of the legislature, when discovered, must prevail; any rule of construction, declared by previous acts, to the contrary notwithstanding. *Ibid.*

The presumption must always be in favour of the validity of a law if the contrary is not clearly demonstrated. Cooper v. Telfair, 4 Dall. 14; 1 Cond. Rep. 211.

A legislative act founded on a mistaken opinion of what was law, does not change the actual state of the law, as to pre-existing cases. Talbot v. Seeman, 1 Cranch 1; 1 Cond. Rep. 229.

It is true, that in mere private cases between individuals, a court will and ought to struggle hard against a construction, which will, by a retrospective operation, affect the rights of parties; but in great national concerns, where individual rights acquired by war are sacrificed for national purposes, the contract making the sacrifice ought always to receive a construction conforming to its manifest import; and if the nation has given up the vested rights of its citizens, it is not for the court, but for the government, to consider whether it be a case proper for compensation. United States v. The Schooner Peggy. 1 Cranch, 103; 1 Cond. Rep. 256.

If courts are to regard the constitution, and the constitution is superior to any ordinary act of the legislature; the constitution, and not such ordinary act, must govern the case to which they both apply. Marbury v. Madison, 1 Cranch, 137; 1 Cond. Rep. 267.

In the construction of a statute, positive and explicit provisions, comprehending in terms a whole class of cases, are not to be restrained by applying to those cases an implication drawn from subsequent words; unless that implication be very clear, necessary, and irresistible. Faw v. Marsteller, 2 Cranch, 10; 1 Cond. Rep. 337.

Where a case is shown to be out of the mischief intended to be guarded against, or out of the spirit of the law; the letter of the statute will not be deemed so unequivocal as absolutely to exclude another construction. *Ibid.*

It is said the case ought to be an extraordinary one, that the circumstances ought to be uncommon, which would warrant a departure from the general principles established for the government of contracts. This is true, and the Supreme Court would certainly not feel itself at liberty to exercise, on a common occasion, a discretionary power, limited only by the opinion entertained of the naked justice of the case. *Ibid.*

That a law is the best expositor of itself; that every part of an act is to be taken into view for the purpose of discovering the mind of the legislature; and that the details of one part may contain regulations restricting the extent of general expressions used in another part of the same act; are among those plain rules laid down by common sense for the exposition of statutes, which have been uniformly acknowledged. Pennington v. Coxe, 2 Cranch, 33; 1 Cond. Rep. 346.

It is undoubtedly a well-established principle in the exposition of statutes, that every part is to be considered, and the intention of the legislature to be extracted from the whole. It is also true that

Third. On all manufactures of cotton, or of which cotton shall be a component part, twenty-five per centum ad valorem, excepting cotton twist, yarn, and thread, which shall remain at the rate of duty fixed by the act to amend the several acts imposing duties on imports, of twenty-

Manufactures of cotton, or of part cotton.
1824, ch. 136.

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where great inconvenience will result from a particular construction, that construction is to be avoided; unless the meaning of the legislature be plain; in which case it must be obeyed. United States v. Fisher et al., Assignees of Blight, 2 Cranch, 358; 1 Cond. Rep. 421.

That the consequences are to be considered in expounding laws, where the intent is doubtful, is a principle not to be contradicted; but it is also true, that it is a principle which must be applied with caution; and which has a degree of influence dependent on the nature of the case to which it is applied, when rights are infringed. *Ibid.*

Where fundamental principles are overthrown, where the general system of the laws is departed from, the legislative intention must be expressed with irresistible clearness, to induce a court of justice to suppose a design to effect such objects. But when only a political regulation is made which is inconvenient; if the intention of the legislature be expressed in terms which are sufficiently intelligible to leave no doubt in the mind, when the words are taken in their ordinary sense; it would be going a great way to say that a constrained interpretation must be put upon them, to avoid an inconvenience which ought to have been contemplated in the legislature, when the act was passed; and which, in their opinion, was probably overbalanced by the particular advantages it was calculated to produce. *Ibid.*

In cases depending on the statutes of a state, the settled construction of these statutes, by the state courts, is to be regarded. Polk's Lessee v. Wendal, 9 Cranch, 87; 3 Cond. Rep. 286.

In the construction of the statutes or local laws of a state, it is frequently necessary to recur to the history and situation of the country, in order to ascertain the reason as well as the meaning of many of them, to enable a court to apply with propriety the different rules for construing statutes. Preston v. Browder, 1 Wheat. 115; 3 Cond. Rep. 508.

The best judges in England have been of opinion, that relaxing the construction of the statute of frauds ought not to be extended further than it has already been carried; and the Supreme Court entirely concurs in that opinion. Grant v. Naylor, 4 Cranch, 224; 2 Cond. Rep. 95.

An act of Congress ought never to be construed to violate the law of nations, if any other possible construction remains; and consequently can never be construed to violate neutral rights, or to affect neutral commerce, further than is warranted by the law of nations, as understood in this country. Murray v. The Charming Betsey, 2 Cranch, 64; 1 Cond. Rep. 358.

When an act of Congress is revived by a subsequent act, it is revived precisely in that form, and with that effect, which it had at the moment when it expired. The cargo of the Brig Aurora v. The United States, 7 Cranch, 382; 2 Cond. Rep. 540.

It is a general rule, in the construction of public statutes, that the word "may" is to be construed "must," in all cases where the legislature mean to impose a positive and absolute duty, and not merely to give a discretionary power. And in all cases, the construction should be such as carries into effect the true intent and meaning of the legislature in the enactment. Minor et al. v. The Mechanics' Bank of Alexandria, 1 Peters, 46.

Where English statutes, such for instance as the statute of frauds, and the statute of limitations, have been adopted into our own legislation; the known and settled construction of those statutes by English courts of law has been considered as silently incorporated into the acts; or has been received with all the weight of authority. Pennock v. Dialogue et al., 2 Peters, 1.

Where the question upon the construction of the statute of a state relative to real property has been settled by any judicial decision in the state where the land lies; the Supreme Court, upon the uniform principles adopted by it, would recognise that decision as a part of the local law. Gardner v. Collins, 2 Peters, 58.

A legislative act is to be interpreted according to the intention of the legislature, apparent upon its face. Every technical rule as to the construction or force of particular terms, must yield to the clear expression of the paramount will of the legislature. Wilkinson v. Leland et al., 2 Peters, 627.

In cases not absolutely closed by authority, the Supreme Court has always expressed a strong inclination not to extend the operation of the statute of frauds so as to embrace original and distinct promises, made by different persons at the same time, upon the same general consideration. Townsley v. Sumrall, 2 Peters, 182.

The Supreme Court has been often called upon to consider the sixteenth section of the judiciary act of 1789, and as often, either expressly or by the course of its decisions, has held that it is merely declaratory; making no alteration whatever in the rules of equity on the subject of legal remedy. Boyce's Executors v. Grundy, 3 Peters, 210.

The rule which has uniformly been observed by the Supreme Court in construing statutes, is to adopt the construction made by courts of the country, by whose legislature the statute was enacted. This rule may be susceptible of some modification, when applied to British statutes which are adopted in any of the states. By adopting them they become our own, as entirely as if they had been enacted by the legislature of the state. Cathcart et al. v. Robinson, 5 Peters, 264.

The construction which British statutes had received in England at the time of their adoption in this country, indeed to the time of the separation of this country from the British empire, may very properly be considered as accompanying the statutes themselves, and forming an integral part of them. But however subsequent decisions may be respected, and certainly they are entitled to great respect, their absolute authority is not admitted. If the English courts vary their construction of a statute which is common to both countries, we do not hold ourselves bound to fluctuate with them. *Ibid.*

Generally statutes are to be construed to operate in futuro, unless a retrospective effect be clearly intended. Prince v. The United States, 2 Gallis. C. C. R. 204.

The word 'or' has sometimes been construed to mean 'and.' Such construction has been clearly necessary to give effect to a clause in a will, or to some legislative provision, but never to change a contract at pleasure. Douglass v. Eyre, Gilpin's D. C. R. 148.

Proviso. second May, one thousand eight hundred and twenty-four; *And provided*, That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square

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Where a British statute is re-enacted in this country, it is reasonable to suppose that the legislature designed to adopt, as well the settled construction which had been given to the act by the British courts, as the act itself. Kirkpatrick et al. *v.* Gibson's Executors, 2 Brockenb. C. C. R. 388.

In doubtful cases, a court should compare all the parts of a statute, and different statutes in pari materia, to ascertain the intention of the legislature. The Sloop Elizabeth, Paines's C. C. R. 11.

Semble: That in questions of commercial law the courts of the United States are not concluded by the local construction proceeding from state courts. Donnell *v.* The American Ins. Co., 2 Sumner's C. C. R. 366.

In the construction of statutes, one part must be construed by another. In order to attest the legislative intention, the whole statute must be inspected. Strode *v.* Stafford Justices, 1 Brockenb. C. C. R. 162.

It is a rule of law that a statute applicable in its terms to particular actions, cannot be applied by construction to other actions standing on the same reasons. Jacob *v.* The United States, 1 Brockenb. C. C. R. 520.

Penal laws must be construed strictly to bring the case within the definition of the law, but not so as to exclude a case within their ordinary acceptation. The United States *v.* Wilson and Porter, 1 Baldwin's C. C. R. 78.

Laws are construed strictly to save a right, or avoid a penalty; and liberally to give a remedy, or effect an object declared in the law. Whitney et al. *v.* Emmett et al., 1 Baldwin's C. C. R. 316.

The provisions of a law which are merely directory, are not to be construed into conditions precedent. *Ibid.*

The mercantile terms are to be taken in the sense intended, which is to be ascertained by the laws in pari materia. The United States *v.* Twenty-four Coils of Cordage, 1 Baldwin's C. C. R. 505.

The words of a law imposing a forfeiture or penalty, should not be construed to embrace a case not within the parts of the law which prohibits the act done, or direct the performance of an act, by the omission of which the penalty or forfeiture is incurred. *Ibid.* 508.

If a section of an act of Congress admits of two interpretations, one of which brings it within, and the other pushes it beyond the constitutional authority of Congress; it is the duty of the Supreme Court to adopt the former construction; because a presumption never ought to be indulged, that Congress meant to exercise or usurp any unconstitutional authority; unless that construction is forced on the court by language altogether incongruous. The United States *v.* Combe, 12 Peters, 72.

Upon the general principles of interpreting statutes, when the words are general, the court are not at liberty to insert limitations not called for by the sense, or the objects, or the mischiefs of the enactment. *Ibid.*

The office of a proviso, generally, is either to except something from the enacting clause, or to qualify or restrain its generality, or to exclude some possible ground of misinterpretation of its extending to cases not intended by the legislature to be brought within its purview. *Ibid.*

The court in construing an act will not consider the motives, or reasons, or opinions, expressed by individual members of Congress in debate, but will look, if necessary, to the public history of the times in which it was passed. Aldridge et al. *v.* Williams, 3 Howard, 1.

An act of Congress imposing a duty upon imports, must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. Curtis *v.* Martin, 3 Howard, 106.

Revenue laws for the prevention of fraud, for the suppression of a public wrong, or to effect a public good, are not in a strict sense penal statutes, although they impose a penalty. But they ought to be so construed as most effectually to accomplish the intention of the legislature, in passing them, instead of being construed with great strictness in favour of the defendant. Taylor et al. *v.* The United States, 3 Howard, 197.

A clause of forfeiture in a law is to be construed differently from a similar clause in an engagement between individuals. A legislature may impose it as a punishment, but individuals can only make it a matter of contract. The State of Maryland *v.* The Baltimore and Ohio Railroad Company, 3 Howard, 534.

Statutes in pari materia, should be taken into consideration in construing a law. If a thing contained in a subsequent statute be within the reason of a former statute, it shall be taken to be within the meaning of that statute. The United States *v.* Freeman, 3 Howard, 556.

If it can be gathered from a subsequent statute in pari materia, what meaning the legislature attached to the words of a former statute, this will amount to a legislative declaration of its meaning, and will govern the construction of the first statute. *Ibid.*

The meaning of the legislature may be extended beyond the precise words used in the law, from the reason or motive on which the legislature proceeded, from the end in view, or the purpose which was designed; the limitation of the rule being that to extend the meaning in any case not included within the words, the case must be shown to come within the same reason upon which the law-maker proceeded, and not a like reason. *Ibid.*

In affirmative statutes, such part of a prior as may be incorporated into the subsequent statute, as consistent with it, must be considered in force. Davies *v.* Fairbairn, 3 Howard, 636.

If a subsequent statute be not repugnant in all its provisions to a prior one, yet if the latter statute clearly intended to prescribe the only rules which should govern, it repeals the prior one. *Ibid.*

In the construction of penal statutes, the proper course is to search out and follow the true intent of the legislature and to adopt that sense which harmonizes best with the context, and promotes, in the fullest manner, the apparent policy and objects of the legislature. The United States *v.* Weaver, 3 Sumner's C. C. R. 208.

In construing an act of Congress, if there be a mistake apparent on the face of the act, which may

yard, and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard; and on nankeens, imported direct from China, twenty per centum ad valorem.

Floor cloths, oil cloths, and floor matting.

Fourth. On all stamped, printed or painted floor cloths, forty-three cents a square yard; on oil cloths of all kinds, other than that usually denominated patent floor cloth, twelve and a half cents the square yard; and on floor matting, usually made of flags or other materials, five per centum ad valorem.

Iron, in bars or bolts, not manufactured.

Fifth. On iron, in bars or bolts, not manufactured in whole or in part by rolling, ninety cents per one hundred and twelve pounds.

Bar or bolt iron made wholly or in part by rolling.

Proviso.

Sixth. On bar and bolt iron, made wholly or in part by rolling, thirty dollars per ton: *Provided*, That all iron in slabs, blooms, or other form less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay duty accordingly.

Iron in pigs.

Seventh. On iron in pigs, fifty cents per one hundred and twelve pounds, on vessels of cast iron, not otherwise specified, one and a half cents per pound; on all other castings of iron, not otherwise specified, one cent per pound.

Iron or steel wire, &c.

Eighth. On iron or steel wire, not exceeding number fourteen, five cents per pound; exceeding number fourteen, nine cents per pound; on silvered or plated wire five per centum ad valorem; on cap or bonnet wire covered with silk, cotton, flaxen, yarn or thread, manufactured abroad, twelve cents per pound.

Round iron or braziers' rods, &c.

Ninth. On round iron or brazier's rods, of three-sixteenths to eight-sixteenths of an inch diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, and hoop iron, and on iron, slit, rolled, or hammered for band iron, scroll iron, or casement rods, three cents per pound; on iron spikes, four cents per pound; on iron nails, cut or wrought, five cents per pound; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on square wire used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor, twelve per centum ad valorem; on anvils and anchors, and all parts thereof, manufactured in whole or in part, two cents per pound; on iron cables or chains, or parts thereof, manufactured in whole or in part, three cents per pound, and no drawback shall be allowed on the exportation of iron cables or parts thereof; on mill cranks and mill irons of wrought iron, four cents per pound; on mill saws, one dollar each; on blacksmith's hammers and sledges, two and a half cents per pound; on muskets, one dollar and fifty cents per stand; on rifles, two dollars and fifty cents each; on all other firearms, thirty per centum ad valorem.

Iron spikes, nails, &c.

Anvils, anchors, iron cables, &c.

No drawback allowed on iron cables.

Firearms.

Axes, &c.

Tenth. On axes, adzes, hatchets, drawing knives, cutting knives,

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be corrected by other language in the act itself, the mistake is not fatal. Blanchard *v.* Sprague, 3 Sumner's C. C. R. 279.

But where the descriptive words constitute the very essence of the act, unless the description is so clear and accurate as to refer to the particular subject intended, and be incapable of being applied to any other, the mistake is fatal. *Ibid.*

There is no case where the court in the construction of a statute has substituted other words and other dates, in order to maintain an act making erroneous references to things *aliunde*. *Ibid.*

The judiciary act of 1789, ch. 20, sec. 32, gives no authority to the courts of the United States to make any amendments in judgments except as to defects in want of form. Albers *v.* Whitney, 1 Story C. C. R. 310.

Although penal statutes are to be construed strictly, yet all the provisions thereof must be taken together, and interpreted according to the import of the words, and not by the mere division into sections, so as to give effect to the object and intent of the statute, and all statutes relating to the same subject matter are to be interpreted together, and such a construction is to be given to them, consistent with the words, as will avoid the mischief, and promote the objects and policy contemplated by the statutes. The Schooner Harriet, 1 Story C. C. R. 251.

The tariff, being a statute regulating commerce, the terms of it must be construed according to commercial usage. Bacon *v.* Bancroft, 1 Story C. C. R. 341.

sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated, brass and polished steel saddlery, coach and harness furniture, of all descriptions, steelyards and scalebeams, socket chisels, vices and screws of iron, called woodscrews, thirty per centum ad valorem: on common tinned and japanned saddlery of all descriptions, ten per centum ad valorem: *Provided*, That said articles shall not be imported at a less rate of duty than would have been chargeable on the material constituting their chief value, if imported in an unmanufactured state.

Proviso.

Steel. Eleventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.

Japanned and plated wares, &c. Twelfth. On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem: *Provided*, That all articles manufactured in whole of sheet, rod, hoop, bolt, or bar iron, or of iron wire, or of which sheet, rod, hoop, bolt, or bar iron, or iron wire, shall constitute the greatest weight, and which are not otherwise specified, shall pay the same duty per pound that is charged by this act on sheet, rod, hoop, bolt, or bar iron, or on iron wire, of the same number, respectively: *Provided, also*, That the said last mentioned rates shall not be less than the said duty of twenty-five per centum ad valorem.

Proviso.

Proviso.

Scrap and old iron, &c. Thirteenth. That all scrap and old iron shall pay a duty of twelve dollars and fifty cents per ton; that nothing shall be deemed old iron that has not been in actual use, and fit only to be re-manufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly; all manufactures of iron, partly finished, shall pay the same rates of duty as if entirely finished; all vessels of cast iron, and all castings of iron, with handles, rings, hoops, or other addition of wrought iron, shall pay the same rates of duty as if made entirely of cast iron.

Hemp, sail duck, cotton bagging, &c. Fourteenth. On unmanufactured hemp, forty dollars per ton: sail duck, fifteen per centum ad valorem; and on cotton bagging, three and a half cents a square yard, without regard to the weight or width of the article: (*a*) On felts or hat bodies made wholly, or in part, of wool, eighteen cents each.

Manufactures of silk, &c. Fifteenth. On all manufactures of silk, or of which silk shall be a component part, coming from beyond the Cape of Good Hope, ten per centum ad valorem, and on all other manufactures of silk, or of which silk is a component part, five per centum ad valorem, except sewing silk, which shall be forty per centum ad valorem.

Sugars. Sixteenth. On brown sugar and syrup of sugar cane, in casks, two and a half cents per pound; and on white clayed sugar, three and one-third cents per pound. (*b*)

(*a*) An act of Congress imposing a duty on imports, must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. Curtis *v.* Martin et al., 3 Howard, 106.

The duty, therefore, imposed by the act of 1832, upon cotton bagging, cannot properly be levied upon an article which was not known in the market as cotton bagging in 1832, although it may subsequently be called so. *Ibid.*

(*b*) A seizure was made in the port of New Orleans, under the sixty-seventh section of the act of March 2, 1799, ch. 22, regulating the collection of duties, which authorizes the collector, when he shall suspect a false and fraudulent entry to have been made of any goods, wares, and merchandise, to cause an examination to be made; and if found to differ from the entry, the merchandise is to be forfeited, unless it shall be made to appear to the collector, or to 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. The United States, by the collector of Mississippi, seized, as falsely entered at the custom-house in New Orleans, certain casks of sugar, which had been entered as "syrup," alleging that they were sugar, in a partial solution in water. The libel charged the entry to have been made with a fraudulent intention of evading the duty on sugar. The claimant gave evidence tending to show that the article seized was, in the prevailing mercantile understanding of the term, deemed syrup, and not sugar. By the Court:—The denomination of merchandise, subject to the payment of duties, is to be understood in a commercial sense, although it may not be scientifically correct. All laws regulating the collection of duties are for prac-

Seventeenth. On salt, ten cents per fifty-six pounds. Salt.

Eighteenth. On old and scrap lead, two cents per pound. Old and scrap lead.

Nineteenth. On teas of all kinds, imported from places this side the Cape of Good Hope, or in vessels other than those of the United States, ten cents per pound. Teas.

Twentieth. On slates of all kinds, twenty-five per centum ad valorem. Slates.

Twenty-first. On window glass not above eight by ten inches in size, three dollars per hundred square feet; not above ten by twelve inches, three dollars and fifty cents per hundred square feet; and if above ten by twelve inches, four dollars per hundred square feet: *Provided*, That all window glass imported in plates, uncut, shall be charged with the highest rates of duty hereby imposed. On all apothecaries' vials and bottles, exceeding the capacity of six and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents the gross; all perfumery and fancy vials and bottles, not exceeding the capacity of four ounces each, two dollars and fifty cents the gross; and those exceeding four ounces, and not exceeding sixteen ounces each, three dollars and twenty-five cents the gross: on all wares of cut glass not specified, three cents per pound, and thirty per centum ad valorem: on black glass bottles not exceeding one quart, two dollars per gross: on black glass bottles exceeding one quart, two dollars and fifty cents per gross; on demijohns, twenty-five cents each, and on all other articles of glass not specified, two cents per pound, and twenty per centum; on paper hangings, forty per centum: on all Leghorn hats or bonnets, and on all hats or bonnets of straw, chip or grass, and all flats, braids, or plaits for making hats or bonnets, thirty per centum: on the following articles twelve and a half per centum ad valorem, namely, whalebone, the product of foreign fishing, raw silk, and dressed furs; and on the following articles twenty-five per centum ad valorem, namely, boards, planks, walking canes and sticks, frames or sticks for umbrellas and parasols, and all manufactures of wood not otherwise specified; copper vessels, and all manufactures of copper, not otherwise specified: all manufactures of hemp or flax, except yarn and cordage, tarred and untarred, ticklenburgs, osnaburgs, and burlaps, not otherwise specified; fans, artificial flowers, ornamental feathers, ornaments for head dresses, caps for women, and millinery of all kinds; comfits and sweetmeats of all kinds, preserved in sugar or brandy; umbrellas and parasols, of whatever materials made; parchment and vellum, wafers and black lead pencils, and brushes of all kinds. And on the following articles thirty per centum ad valorem, viz: cabinet wares; hats and caps of fur, leather, or wool, leather; whips, bridles, saddles, and on all manufactures of leather not otherwise specified; carriages and parts of carriages, and blank books; on boots and bootees, one dollar and fifty cents per pair; shoes of leather, other shoes and slippers of prunella, stuff, or nankin; also porcelain, china, stone, and earthen ware; musical instruments; and manufactures of marble, shall pay the present rates of duties. Window glass. Proviso. Vials, bottles, &c. Black glass bottles, &c. Leghorn bonnets, &c. Whalebone, &c. Boards, planks, &c. Cabinet wares, &c.

Twenty-second. On olive oil, in casks, twenty cents a gallon. Olive oil.

Twenty-third. On the wines of France, namely, red wines, in casks, six cents a gallon; white wines, in casks, ten cents a gallon, and French wines of all sorts, in bottles, twenty-two cents a gallon; until the third day of March, eighteen hundred and thirty-four; and from and after that day one half of those rates respectively; and on all wines other than those of France, one half of their present rates of duty, respectively, from and after the day last aforesaid, *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines Wines. Proviso.

tical application to commercial purposes, and are to be understood in a commercial sense. And it is to be presumed that Congress so used and understood them. The United States v. One Hundred and Twelve Casks of Sugar, 8 Peters, 277.

of Austria than are now, or may be, by this act levied upon red wines of Spain when the said wines are imported in casks.

Baskets, beads, indigo, &c.

Twenty-fourth. On the following articles an ad valorem duty of fifteen per centum, namely, barley, grass or straw baskets, composition, wax, or amber beads; all other beads not otherwise enumerated, lamp black; indigo, bleached and unbleached linens; shell or paper boxes, hair bracelets, hair not made up for head dresses, bricks, paving tiles, brooms of hair or palm leaf, cashmere of Thibet, down of all kinds, feathers for beds.

Articles not specified.

Twenty-fifth. All articles not herein specified, either as free or as liable to a different duty, and which, by the existing laws, pay an ad valorem duty higher than fifteen per centum, to pay an ad valorem duty of fifteen per centum, from and after the said third day of March, one thousand eight hundred and thirty-three. (*a*)

Certain articles imported from and after March 3, 1833, to be exempted from duty.

Sec. 3. *And be it further enacted*, That, in addition to the articles exempted from duty by the existing laws, the following articles, imported from and after the third day of March, one thousand eight hundred and thirty-three, shall be exempted from duty; that is to say, teas of all kinds imported from China or other places east of the Cape of Good Hope, and in vessels of the United States, coffee, cocoa, almonds, currants, prunes, figs, raisins in jars and boxes, all other raisins, black pepper, ginger, mace, nutmegs, cinnamon, cassia, cloves, pimento, camphor, crude saltpetre, flax unmanufactured, quicksilver, opium, quills unprepared, tin in plates and sheets, unmanufactured marble, argol, gum arabic, gum senegal, epaulettes of gold and silver, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, woad or pastel; aloes, ambergris, Burgundy pitch, bark, Peruvian, cochineal, capers, chamomile flowers, coriander seed, cantharides, castanas, catsup, chalk, cocculus indicus, coral, dates, filberts, filtering stones, frankincense, grapes, gamboge, hemlock, henbane, horn plates for lanthorns, ox horns, other horns and tips, India rubber, ipecacuanha, ivory unmanufactured, juniper berries, musk, nuts of all kinds, olives, oil of juniper, paintings and drawings, rattans unmanufactured, reeds unmanufactured, rhubarb, rotten stone, tamarinds, tortoise shell, tin foil, shellac, sponges, sago, lemons, limes, pine apples, cocoa nuts and shells, iris or orris root, arrow root, bole ammoniac, colombo root, annotto, annise-seed, oil of annise-seed, oil of cloves, cummin seed, sarsaparilla, balsam tolu, assafœtida, ava root, alcornoque, canella alba, cascarilla, haerlem oil, hartshorn, manna, senna, tapioca, vanilla beans, oil of almonds, nux vomica, amber, platina, busts of marble, metal or plaster, casts of bronze or plaster, strings of musical instruments, flints, kelp, kermes, pins, needles, mother of pearl, hair unmanufactured; hair pencils, Brazil paste, tartar crude, vegetables such as are used principally in dyeing and in composing dyes, weld, and all articles used principally for dyeing, coming under the duty of twelve and a half per centum, except bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aquafortis, and tartaric acids; all other dyeing drugs, and materials for composing dyes, all other medicinal drugs, and all articles not enumerated in this act nor the existing laws, and which are now liable to an ad valorem duty of fifteen per centum, except tartar emetic and Rochelle salts, sulphate of quinine, calomel and corrosive sublimate, sulphate of magnesia, glauber salts:

Proviso.

Provided, That nothing in this act contained shall be so construed as to reduce the duties upon alum, copperas, manganese, muriatic or sulphuric acids, refined saltpetre, blue vitriol, carbonate of soda, red lead, white lead or litharge, sugar of lead or combs.

Parts of acts repealed.

Sec. 4. *And be it further enacted*, That, from and after the third day of March aforesaid, so much of any act of Congress as requires the

(*a*) The twenty-fifth clause of the second section of the tariff act of 1832, includes within its terms all bindings whether worsted or woollen. Whiting *v.* Bancroft, 1 Story C. C. R. 560.

addition of ten or twenty per centum to the cost or value of any goods, wares, or merchandise, in estimating the duty thereon, or as imposes any duty on such addition, shall be repealed.

Duty not exceeding $200 to be paid in cash; if it exceed $200 to be paid or secured to be paid.

Sec. 5. *And be it further enacted*, That from and after the third day of March aforesaid, where the amount of duty on merchandise, except wool, manufactures of wool, or of which wool is a component part, imported into the United States, in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed two hundred dollars, the same shall be paid in cash without discount; and if it shall exceed that sum, shall, at the option of the importer or importers, be paid, or secured to be paid, in the manner now required by law, one half in three, and one half in six calendar months; and that, from and after the said third day of March, so much of the sixty-second section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved the second day of March, one thousand seven hundred and ninety-nine, as authorizes the deposit of teas under the bond of the importer or importers, shall be repealed: and that so much of any existing law as requires teas, when imported in vessels of the United States, from places beyond the Cape of Good Hope, to be weighed, marked and certified, shall be and the same is hereby repealed.

So much of the 62d section of the act of March 2, 1799, ch. 22, vol. i. p. 627, as authorizes deposit of teas in bond, to be repealed.

Any law requiring teas to be weighed, &c. repealed.

Duties on wool to be paid in cash, or placed under bond, in public stores.

Sec. 6. *And be it further enacted*, That, from and after the third day of March aforesaid, the duties on all wool, manufactures of wool, or of which wool is a component part, shall be paid in cash, without discount, or, at the option of the importer, be placed in the public stores, under bond, at his risk, subject to the payment of the customary storage and charges, and to the payment of interest at the rate of six per centum per annum while so stored: *Provided*, That the duty on the articles so stored shall be paid one half in three, and one half in six months from the date of importation: *Provided, also*, That if any instalment of duties be not paid when the same shall have become due, so much of the said merchandise as may be necessary to discharge such instalment shall be sold at public auction, and retaining the sum necessary for the payment of such instalment of the duties, together with the expenses of safe keeping and sale of such goods, the overplus, if any, shall be returned by the collector to the importer or owner, or to his agent or lawful representative; *And provided also*, That the importer, owner, or consignee of such goods, may, at any time after the deposit shall have been made, withdraw the whole or any part thereof, on paying the duties on what may be withdrawn, and the customary storage and charges, and of interest.

Proviso.

Proviso.

Proviso.

Actual value of goods, &c. in certain cases, to be appraised, estimated, and ascertained by collector and appraiser.

Sec. 7. *And be it further enacted*, That in all cases where the duty which now is, or hereafter may be imposed on any goods, wares, or merchandise imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon, the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and of every other person who shall act as such appraiser, by all the reasonable ways or means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States,

and the number of such yards, parcels, or quantities, and such actual value of every of them as the case may require; and all such goods, wares, and merchandise, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished:

Proviso.

Provided, That in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon, the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof at the time of purchase, before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Appraisers may examine owners, &c., touching true value of merchandise imported, and require the production of letters, &c.

Sec. 8. *And be it further enacted*, That it shall be lawful for the appraisers to call before them, and examine, upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true value of any merchandise imported, and to require the production on oath, to the collector, or to any permanent appraiser, of any letters, accounts, or invoices, in his possession, relating to the same, for which purpose they are hereby authorized to administer oaths. And if any person so called shall fail to attend, or shall decline to answer, or to produce such papers when so required, he shall forfeit and pay to the United States fifty dollars; and if such person be the owner, importer or consignee, the appraisement which the said appraisers may make of the goods, wares, or merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding. And any person who shall swear falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited.

Duty of the Secretary of the Treasury.

Sec. 9. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual value of every of them; and it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Additional duty of ten per cent. on all goods, &c. imported in foreign vessels, where a specific discrimination has not been already made.

Proviso.

Vol. iv. p. 2.

Sec. 10. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination has not already been made, which, from and after the third day of March aforesaid, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise which shall be imported after said day in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

Drawback.

Sec. 11. *And be it further enacted*, That there shall be allowed a draw-

back of the duties by this act imposed, on goods, wares, and merchandise, which shall be imported from and after the said third day of March, upon the exportation thereof, within the time and in the manner prescribed in the existing laws at the time: *Provided*, no drawback shall be allowed on a less quantity of cordage than five tons.

Proviso.

Sec. 12. *And be it further enacted*, That the existing laws at the time shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise which shall be imported into the United States from and after the said third day of March; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, and for the allowance of drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing in the then existing laws contained, had been inserted in, and re-enacted by this act; and that so much of any act which is contrary to this act, shall be, and the same is hereby, repealed.

Existing laws for the collection of duties to continue in force after March 3, 1833, as fully as if re-enacted in this act.

Sec. 13. *And be it further enacted*, That whenever goods composed wholly, or in part, of wool or cotton of similar kind, but different quality, are found, in the same packages, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole; and that so much of the act entitled "An act for the more effectual collection of the impost duties," approved the twenty-eighth May, one thousand eight hundred and thirty, as requires the appraisers to adopt the value of the best article contained in a package as the average value of the whole, be, and the same is hereby, repealed.

Value of best article in package, being all or part wool or cotton, to be adopted as average value of the whole.

Sec. 14. *And be it further enacted*, That whenever, upon the opening and examination of any package or packages of imported goods, composed wholly, or in part, of wool or cotton, in the manner provided by the fourth section of the act for the more effectual collection of the impost duties, approved on twenty-eighth day of May, one thousand eight hundred and thirty, the said goods shall be found not to correspond with the entry thereof at the custom-house; and if any package shall be found to contain any article not entered, such article shall be forfeited; or if the package be made up with intent to evade or defraud the revenue, the package shall be forfeited; and so much of the said section as prescribes a forfeiture of goods found not to correspond with the invoice thereof, be, and the same is hereby, repealed.

Goods found not to correspond with entry, &c., to be forfeited.

Sec. 15. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, the ad valorem rates of duty on goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place when and where purchased, or otherwise procured, or to the appraised value, if appraised, shall be added all charges, except insurance.

Ad valorem duties, how to be estimated.

Sec. 16. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, in calculating the rates of duties, the pound sterling shall be considered and taken as of the value of four dollars and eighty cents.

Pound sterling to be valued at $4.80.

Sec. 17. *And be it further enacted*, That syrup imported in casks, and all syrup for making sugar, shall be rated by weight, and pay the same duty as the sugar of which it is composed would pay in its natural state; and that loaf or lump sugar, when imported in a pulverized, liquid, or other form, shall pay the same duty as is imposed by law on loaf or lump sugar; and all fossil and crude mineral salt shall pay fifteen per centum ad valorem.

Syrup.

Sugar.

Mineral salt.

Sec. 18. *And be it further enacted*, That the several articles enumerated in this bill, whether imported before or after the passage thereof,

Articles enumerated in this

bill may be put in custom-house stores under the bond of the importer, &c.; and such as remain after March 3, 1833, to be subject to no other duty than if imported after that day; if the duties were previously paid, to be refunded.

may be put into the custom-house stores, under the bond of the importer or owner; and such of said articles as shall remain under the control of the proper officer of the customs on the third day of March, eighteen hundred and thirty-three, shall be subject to no other duty than if the same were imported, respectively, after that day. And if the duties or any part thereof on the articles deposited as aforesaid shall have been paid previous to the said third day of March, the amount so paid shall be refunded to the person importing and depositing the said articles: *Provided*, That this section shall apply to merchandise in original packages which may have been entered and taken into the possession of the importer or owner; upon condition that the said merchandise be placed under the custody of the proper officer of the customs, and that the same shall remain under his control on the third day of March next:

Proviso.

And provided further, That the Secretary of the Treasury be authorized to prescribe such rules and regulations as may be necessary to carry this section into effect.

Approved, July 14, 1832.

Statute I.

July 14, 1832.

Chap. CCXXVIII.—*An Act to provide for the extinguishment of the Indian title to lands lying in the states of Missouri and Illinois, and for other purposes.*

Appropriation for extinguishment of Indian title to lands in Missouri and Illinois.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the sum of forty-six thousand dollars be, and the same is hereby appropriated, to be applied, under the direction of the President, to the extinguishment of the title of the Kickapoos, Shawanees, and Delawares, of Cape Girardeau, to lands lying in the state of Missouri; and of the Piankashaws, Weas, Peorias, and Kaskaskias, to lands lying in the state of Illinois; and, for the purpose of defraying all the expenses of treating with, removing, and subsisting, said Indians for one year; for an additional compensation to the Shawnee Indians for their reservation at Wapaughkonitta, in Ohio, an annuity of two thousand dollars per annum, for fifteen years; and, also, the sum of three thousand dollars to defray the expenses of procuring the assent of the Menominee Indians, to the treaty between them and the United States, which was provisionally ratified during the present session of Congress.

Annuity to the Shawnees, &c.

Legal representatives of John and James Pettigrew.

Sec. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, directed to pay to the legal representatives of John Pettigrew and James Pettigrew, the sum of nine thousand seven hundred and fifty dollars, with interest, at the rate of six per centum, from the month of June, in the year seventeen hundred and ninety-four, until the time of payment.

Legatees of A. McKnight.

Sec. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, directed to pay to the legatees of Alexander McKnight the sum of two thousand one hundred and twenty dollars, with interest, at the rate of six per centum, from the month of June, in the year seventeen hundred and ninety-four, until the time of payment.

To be paid from the treasury.

Sec. 4. *And be it further enacted*, That said sums be paid out of any money in the Treasury not otherwise appropriated.

Approved, July 14, 1832.

Statute I.

July 14, 1832.

Chap. CCXXIX.—*An Act for the erection of barracks, quarters, and store-houses, and the purchase of a site, in the vicinity of New Orleans.*

Appropriation.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the sum of one hundred and twelve thousand dollars, to be paid out of any money in the Trea-