

Aug 8, 1846.

CHAP. CLXXIV.—*An Act to refund to certain Persons an excess of Duty exacted on the Importation of foreign Merchandise.*

Excess of duty exacted on certain importations of foreign merchandise to be refunded.

Manice, Phelps, & Co.

Manice, Gold, & Co.
Halsted, Haines, & Co.

Edward Hardy.

George Trull.

Smith, Thurger, & Co.

Jonathan Little.

Offset to be made of claims of U. S.

All duties illegally collected to be refunded.

Proviso.

Proviso.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he hereby is, authorized and required to pay to Manice, Phelps, and Company, and Manice, Gold, and Company, merchants of the city of New York, any excess of duty paid by them to the collector of the port of New York, upon the importation of certain Thibet shawls, worsted Valenciennes, worsted and cotton erminettes, brochellas, pincettas, and cashmarets, since the fourteenth day of July, eighteen hundred and thirty-two, beyond what the same were legally chargeable with; and to pay to Halsted, Haines, and Company, merchants of the city of New York, any excess of duty paid by them in the years eighteen hundred and thirty-three, eighteen hundred and thirty-five, eighteen hundred and thirty-six, eighteen hundred and thirty-eight, and eighteen hundred and thirty-nine, upon the importation of wove shirts, worsted cravats, and silk twists, beyond what the same were by law chargeable with, an [and] interest thereon from said time of payment; and also to pay to Edward Hardy, of the city of New York, any excess of duty paid by him on the importation, in the year eighteen hundred and thirty-eight, of wove shirts and drawers, worsted Guernsey frocks, and cotton and merino and worsted shirts and drawers, beyond what the same were chargeable with, and interest thereon from said time of payment; and also to pay to George Trull any excess of duty paid by him on the importation, in the years eighteen hundred and thirty-eight, eighteen hundred and thirty-nine, and eighteen hundred and forty, of wove shirts and drawers, beyond what was legally chargeable thereon, and interest on such excess from said time of payment; and also to pay to Smith, Thurger, and Company, merchants of the city of New York, any excess of duty paid by them on the importation of jute grass, under the name of India matting, India weed, hemp carpeting, and jute carpeting, in the years eighteen hundred and thirty-eight, eighteen hundred and thirty-nine, eighteen hundred and forty, and eighteen hundred and forty-one, beyond what the same were legally chargeable with, and interest on such excess; and also to pay Jonathan Little, assignee of Whiley and Taylor, merchants of the city of New York, any excess of duty paid by them upon the importation of silk twist, in the years eighteen hundred and thirty-eight and eighteen hundred and thirty-nine, beyond what the same was legally chargeable with; said several sums to be paid out of any money in the treasury not otherwise appropriated: *Provided*, That if either of the persons hereinbefore named is in any manner indebted to the United States, the sum so payable to such indebted person, or so much thereof as will be necessary, shall be retained in set-off to such indebtedness.

SEC. 2. And be it further enacted, That the Secretary of the Treasury be, and he is hereby, authorized, out of any money in the treasury not otherwise appropriated, to refund to the several persons entitled thereto such sums of money as have been illegally exacted by collectors of the customs, under the sanction of the treasury department, for duties on imported merchandise, since the third of March, eighteen hundred and thirty-three: *Provided*, That, before any such refunding, the Secretary shall be satisfied, by decisions of the courts of the United States upon the principle involved, that such duties were illegally exacted: *And provided, also*, That such decisions of the courts shall have been adopted or acquiesced in by the treasury department as its rule of construction.

APPROVED, August 8, 1846.