

Officers of
United States
vessels to be
citizens.

hundred and thirty, as makes discrimination in favor of vessels certain proportions of whose crews shall be citizens of the United States, shall be, and the same are hereby, repealed: *Provided, however,* That officers of vessels of the United States shall in all cases be citizens of the United States.

APPROVED, June 28, 1864.

June 30, 1864.

CHAP. CLXXI. — *An Act to increase Duties on Imports, and for other Purposes.*

Duties on im-
ports in lieu of
former duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July, Anno Domini eighteen hundred and sixty-four, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

Teas.

First. On teas of all kinds, twenty-five cents per pound.

Sugar.

Second. On all sugar not above number twelve, Dutch standard in color, three cents per pound.

On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents and a half per pound.

On all sugar above number fifteen, not stove-dried, and not above number twenty, Dutch standard in color, four cents per pound.

Standard of
sugars.

On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty, Dutch standard in color, five cents per pound: *Provided,* That the standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

Sugar-candy
and confec-
tionery.

On sugar-candy, not colored, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

Molasses and
sirups.

Third. On molasses from sugar-cane, eight cents per gallon. On sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two cents and a half per pound: *Provided,* That all sirups of sugar or sugar-cane, cane juice, concentrated molasses, or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

SEC. 2. *And be it further enacted,* That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Brandy.

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Spirits.

First. On brandy, for first proof, two dollars and fifty cents per gallon.

On other spirits, manufactured or distilled from grain or other materials, for first proof, two dollars per gallon.

Cordials and
liqueurs.

On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages, not otherwise provided for, two dollars per gallon.

Bay rum.

On bay rum, one dollar and fifty cents per gallon.

Wines.

On wines of all kinds, valued at not over fifty cents per gallon, twenty

cents per gallon and twenty-five per centum ad valorem; valued at over fifty cents and not over one dollar per gallon, fifty cents per gallon and twenty-five per centum ad valorem; valued at over one dollar per gallon, one dollar per gallon and twenty-five per cent. ad valorem: *Provided*, That no champagne or sparkling wines, in bottles, shall pay a less rate of duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint, or six dollars per two dozen bottles, each bottle containing not more than one pint.

Wines.

Proviso.

On all spirituous liquors, not otherwise enumerated, one hundred per centum ad valorem: *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem: *Provided, further*, That all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon: *And provided, further*, That brandies, or other spirituous liquors, may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate duty of two cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as hereinbefore mentioned.

Spirituous liquors not otherwise enumerated.

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Lowest duty to be on first proof, &c.

Proviso.

Proviso.

Second. On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon.

Ale, porter, and beer.

Cigars.

Third. On cigars of all kinds, valued at fifteen dollars or less per thousand, seventy-five cents per pound and twenty per centum ad valorem; valued at over fifteen dollars and not over thirty dollars per thousand, one dollar and twenty-five cents per pound and thirty per centum ad valorem; valued at over thirty dollars and not over forty-five dollars per thousand, two dollars per pound and fifty per centum ad valorem; valued at over forty-five dollars per thousand, three dollars per pound and sixty per centum ad valorem: *Provided*, That paper cigars or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars.

Proviso.

On snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

Snuff, &c.

On tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound.

Tobacco.

On tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for, fifty cents per pound.

Post, p. 493.

SEC. 3. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

On bar iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three eighths of an inch or more than two inches thick; rounds not less than three fourths of an inch nor more than two inches in diameter; and squares not less than three fourths of an inch nor more than two inches square, one cent per pound. On bar iron, rolled or hammered, comprising flats less than three eighths of an inch or more than two inches thick or less than one inch or more than six inches wide; rounds less than three fourths of an inch or more than two inches in diameter; and squares less than three fourths of an inch or more than two inches square, one cent and one half per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: *And provided, fur-*

Bar-iron, &c.

Proviso.

ther, That none of the above iron shall pay a less rate of duty than thirty-per centum ad valorem.

- Railroad-iron, &c.** *Post*, p. 493. On all iron imported in bars for railroads and inclined planes, made to patterns and fitted to be laid down on such roads or planes without further manufacture, sixty cents per one hundred pounds. On boiler or other plate iron not less than three sixteenths of an inch in thickness, one cent and a half per pound. On iron wire, bright, coppered, or tinned, drawn and finished, not more than one fourth of an inch in diameter, not less than number sixteen, wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem: *Provided*, That wire covered with cotton, silk, or other material shall pay five cents per pound in addition to the foregoing rates.
- Wire.** On smooth or polished sheet-iron, by whatever name designated, three cents per pound. On sheet-iron, common or black, not thinner than number twenty, wire gauge, one cent and one fourth of one cent per pound; thinner than number twenty, and not thinner than number twenty-five, wire gauge, one cent and a half per pound; thinner than number twenty-five, wire gauge, one cent and three fourths of one cent per pound.
- Sheet-iron.** On tin plates, and iron galvanized or coated with any metal by electric batteries, or otherwise, two cents and a half per pound.
- Tin plates.** On all band, hoop, and scroll iron from one half to six inches in width, not thinner than one eighth of an inch, one and one fourth cent per pound.
- Band, &c., iron.** On all band, hoop, and scroll iron from one half to six inches wide, under one eighth of an inch in thickness, and not thinner than number twenty, wire gauge, one and one half cent per pound.
- Slit rods.** On all band, hoop, and scroll iron thinner than number twenty, wire gauge, one and three fourths cent per pound.
- On slit rods one cent and one half per pound, and on all other descriptions of rolled or hammered iron not otherwise provided for, one cent and one fourth per pound.
- Locomotive tire.** On locomotive tire, or parts thereof, three cents per pound.
- Wrought iron.** On mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.
- Anvils and cables.** On anvils and on iron cables, or cable chains, or parts thereof, two cents and a half per pound.
- Chains, &c.** On chains, trace chains, halter-chains, and fence-chains, made of wire or rods, not less than one fourth of one inch in diameter, two cents and a half per pound; less than one fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound; under number nine, wire gauge, thirty-five per centum ad valorem.
- Anchors.** On anchors, or parts thereof, two cents and one fourth per pound.
- Hammers, &c.** On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents and a half per pound.
- Railroad chairs.** On wrought-iron railroad chairs, and wrought-iron nuts and washers, ready punched, two cents per pound.
- Screws, &c.** On bed-screws and wrought-iron hinges, two cents and a half per pound.
- Nails, spikes, tacks, &c.** On wrought board-nails, spikes, rivets, and bolts, two and one half cents per pound.
- On cut nails and spikes, one and a half cent per pound.
- On horseshoe nails, five cents per pound.
- On cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.
- Steam and gas tubs.** *Post*, p. 493. On steam, gas, and water *tubs* [tubes] and flues, of wrought iron, two cents and a half per pound.

On screws, commonly called wood screws, two inches or over in length, eight cents per pound; less than two inches in length, eleven cents per pound.	Wood screws.
On screws of any other metal than iron, and all other screws of iron, except wood screws, thirty-five per centum ad valorem.	
On iron in pigs, nine dollars per ton.	Pig-iron.
On vessels of cast-iron, not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron, one and one half cent per pound.	Vessels of cast-iron.
On cast-iron steam, gas, and water-pipe, one and one half cent per pound.	Steam, &c., pipe.
On cast-iron butts and hinges, two and a half cents per pound.	
On hollow ware, glazed or tinned, three and one half cents per pound.	Hollow ware.
On all other castings of iron, not otherwise provided for, thirty per centum ad valorem.	
On all manufactures of iron, not otherwise provided for, thirty-five per centum ad valorem.	Other manufactures of iron.
On old scrap-iron, eight dollars per ton: <i>Provided</i> , That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured.	Scrap-iron. What to be deemed old iron.
On steel, in ingots, bars, coils, sheets, and steel wire, not less than one fourth of one inch in diameter, valued at seven cents per pound or less, two cents and one fourth per pound; valued at above seven cents and not above eleven cents per pound, three cents per pound; valued at above eleven cents per pound, three cents and a half per pound, and ten per centum ad valorem.	Steel.
On steel wire less than one fourth of an inch in diameter and not less than number sixteen, wire gauge, two and one half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire gauge, three cents per pound, and in addition thereto twenty per centum ad valorem.	Steel-wire.
On steel in any form, not otherwise provided for, thirty per centum ad valorem.	
On skates costing twenty cents or less per pair, eight cents per pair; costing over twenty cents per pair, thirty-five per centum ad valorem.	Skates.
On cross-cut saws, ten cents per lineal foot.	Saws.
On mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot.	
On all hand-saws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.	
On all back-saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.	
On files, file blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length, six cents per pound, and in addition thereto thirty per centum ad valorem.	Files, &c.
On pen-knives, jack-knives, and pocket-knives of all kinds, fifty per centum ad valorem.	Knives.
On needles for knitting or sewing-machines, one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.	Needles.
On iron squares marked on one side, three cents per pound, and in addition thereto thirty per centum ad valorem; on all other squares of iron or steel, six cents per pound, and thirty per centum ad valorem.	Squares.
On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem: <i>Provided</i> , That all articles of steel partially manufactured, or of which steel	Manufactures of steel.

shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Bituminous coal.

On bituminous coal, and shale, one dollar and twenty-five cents for a ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Coke, &c.

On coke and culm of coal, twenty-five per centum ad valorem.

Lead.

On lead, in pigs and bars, two cents per pound.

On old scrap-lead, fit only to be remanufactured, one cent and one half per pound.

On lead in sheets, pipes, or shot, two and three quarter cents per pound.

Pewter.

On pewter, when old and fit only to be remanufactured, two cents per pound.

Lead ore.

On lead ore, one and a half cents per pound.

Copper.

On copper in pigs, bars, or ingots, two and a half cents per pound.

On sheathing-copper, in sheets forty-eight inches long and fourteen inches wide, weighing from fourteen to thirty-four ounces per square foot, three and a half cents per pound.

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, thirty-five per centum ad valorem.

Zinc, &c.

On zinc, spelter, or teutenegue, manufactured in blocks or pigs, one and a half cent per pound.

On zinc, spelter, or teutenegue in sheets, two and one quarter cents per pound.

Diamonds, &c.

On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of ten per centum ad valorem.

SEC. 4. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say: On all wool, unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, exclusive of charges in such ports, shall be twelve cents or less per pound, three cents per pound; exceeding twelve cents and not exceeding twenty-four cents per pound, six cents per pound; exceeding twenty-four cents per pound, and not exceeding thirty-two cents, ten cents per pound, and in addition thereto ten per centum ad valorem; exceeding thirty-two cents per pound, twelve cents per pound, and in addition thereto ten per centum ad valorem: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance, shall be subject to pay a duty of twelve cents per pound and ten per centum ad valorem, anything in this act to the contrary notwithstanding: *Provided, further*, That when wool of different qualities is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of ten cents per pound and ten per centum ad valorem; and when bales of different qualities are embraced in the same invoice at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided, further*, That wool which shall be imported scoured, shall pay, in lieu of the duties herein provided, three times the amount of such duties.

Proviso.

Proviso.

Proviso.

Sheepskins.

Second. On sheepskins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of twenty per centum ad valorem; and on flocks, waste, or shoddy, three cents per pound.

SEC. 5. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say :—

First. On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, seventy cents per square yard; valued at over one dollar and twenty-five cents per square yard, eighty cents per square yard: *Provided*, That no carpeting, carpets, or rugs of the foregoing description shall pay a duty of less than fifty per centum ad valorem. On Brussels and tapestry Brussels carpets and carpetings, printed on the warp or otherwise, fifty cents per square yard. On all treble ingrain, three-ply, and worsted chain Venetian carpets and carpeting, forty cents per square yard. On yarn Venetian and two-ply ingrain carpets and carpeting, thirty-five cents per square yard. On hemp or jute carpeting, six and a half cents per square yard. On druggets, bockings, and felt carpets and carpeting, printed, colored, or otherwise, twenty-five cents per square yard. On carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not otherwise specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subject to the rate of duty herein imposed on carpets or carpetings of like character or description, and on all other mats, screens, hassocks and rugs, forty-five per centum ad valorem.

Carpets and carpeting.

Proviso.

Proviso.

Second. On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, twenty four cents per pound, and in addition thereto forty per centum ad valorem. On goods of like description, when valued at over two dollars per square yard, a duty, in addition to the foregoing rates, of five per centum ad valorem: *Provided*, That goods of like description, composed of worsted, the hair of the alpaca, goat, or other like animals, and weighing over eight ounces to the square yard, shall be subject to pay the same duties and rates of duty herein provided for woollen cloths. On endless belts or felts for paper, and blanketing for printing-machines, twenty cents per pound, and in addition thereto thirty-five per centum ad valorem. On flannels, uncolored, valued at thirty cents or less per square yard, twenty-four cents per pound, and thirty per centum ad valorem; valued at above thirty cents per square yard, and on all flannels, colored, printed, or plaided, not otherwise provided for, and flannels composed in part of cotton, twenty-four cents per pound and thirty-five per centum ad valorem. On flannels composed in part of silk, fifty per centum ad valorem. On hats of wool, twenty-four [cents] per pound, and in addition thereto thirty-five per centum ad valorem. On woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twenty cents per pound, and in addition thereto twenty-five per centum ad valorem; valued at over one dollar per pound, twenty-four cents per pound, and in addition thereto thirty per centum ad valorem. On woollen and worsted yarn, valued at less than fifty cents per pound, and not exceeding in fineness number fourteen, sixteen cents per pound, and in addition thereto twenty-five per centum ad valorem. On clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except hosiery, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, twelve cents per pound, and in addition thereto twenty per centum ad valorem; valued at above twenty-eight cents and not exceeding forty cents per pound, twenty-four cents per pound and twenty-five per centum ad valorem; valued above forty cents per pound, twenty-four cents per pound and thirty per centum ad valorem.

Woollen cloths and manufactures of wool.

Proviso.

Alpaca.

Belts, &c.

Flannels.

Hats.

Yarns.

Ready-made clothing.

Blankets.

On Balmorals, and goods of similar description, or used for like purposes, composed of wool, worsted; or any other material, twenty-four cents per pound, and in addition thereto thirty-five per centum ad valorem.

Women's, &c.,
dress-goods.

On women's and children's dress-goods, composed wholly or in part of wool, worsted, mohair, alpaca, or goats' hair, gray or uncolored, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and in addition thereto twenty-five per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty per centum ad valorem.

On all goods of the last-mentioned description, if stained, colored, or printed, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and thirty per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty-five per centum ad valorem.

Shirts, drawers
and hosiery.

On shirts, drawers, and hosiery of wool, or of which wool shall be a component material, not otherwise provided for, twenty cents per pound, and in addition thereto thirty per centum ad valorem.

Manufactures
of worsted, &c.

On bunting and on all other manufactures of worsted, mohair, alpaca, or goats' hair, or of which worsted, mohair, alpaca, or goats' hair shall be a component material, not otherwise provided for, fifty per centum ad valorem.

Lastings.

On lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India rubber, ten per centum ad valorem.

Oil-cloths.

On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, except silk oil-cloth, forty per centum ad valorem.

SEC. 6. *And be it further enacted,* That on and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:—

First. On cotton, raw or unmanufactured, two cents per pound.

Second. On all manufactures of cotton, (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description,) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer and lighter goods of like description, exceeding one hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem.

Third. On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer or lighter goods of like description, exceeding one

Cotton.

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Manufactures
of cotton.

[Amended, *Post*,
pp. 491, 492.]

Jeans, drillings,
&c.

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hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard ; if bleached, six and a half cents per square yard ; if colored, stained, painted, or printed, six and a half cents per square yard, and in addition thereto fifteen per centum ad valorem. On goods of like description exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard ; if bleached, seven and a half cents per square yard ; if colored, stained, painted, or printed, seven and a half cents per square yard, and in addition thereto fifteen per centum ad valorem : *Provided*, That upon all plain woven cotton goods not included in the foregoing schedules, unbleached valued at over sixteen cents per square yard, bleached valued at over twenty cents per square yard, colored valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings unbleached valued at over twenty cents per square yard, and all other cotton goods of every description, the *the* value of which shall exceed twenty-five cents per square yard, there shall be levied, collected and paid a duty of thirty-five per centum ad valorem : *And provided, further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Jeans, drillings, &c.

Proviso.

Proviso.

Fourth. On spool-thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and in addition thereto thirty per centum ad valorem ; exceeding one hundred yards, for every additional hundred yards of thread on each spool, or fractional part thereof in excess of one hundred yards, six cents per dozen, and thirty per centum ad valorem.

Spool-thread.

Post, p. 492.

On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem.

Shirts and drawers.

On cotton velvet, thirty-five per centum ad valorem.

Cotton velvet.

On cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.

Braids, &c.

SEC. 7. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say :—

First. On brown and bleached linens, ducks, canvas, paddings, cotton bottoms, burlaps, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard, thirty-five per centum ad valorem ; valued at above thirty cents per square yard, forty per centum ad valorem. On flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem. On flax or linen yarns valued at above twenty-four cents per pound, thirty-five per centum ad valorem. On flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem.

Linens, duck, &c., and manufactures of flax, &c.

Second. On tarred cables or cordage, three cents per pound. On untarred Manilla cordage, two and a half cents per pound. On all other untarred cordage, three and a half cents per pound. On hemp yarns, five cents per pound. On coir yarn, one and a half cent per pound. On seines, six and a half cents per pound.

Tarred cables or cordage.

Third. On gunny cloth, gunny bags, and cotton bagging, or other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, or

Gunny cloth, &c.

- Gunny cloth, &c. other material, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound. On sail duck or canvas for sails, thirty per centum ad valorem. On Russia and other sheetings of flax or hemp, brown and white, thirty-five per centum ad valorem. On all other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem. On grass cloth, thirty per centum ad valorem. On jute yarns, twenty-five per centum ad valorem. On all other manufactures of jute or Sisal-grass, not otherwise provided for, thirty per centum ad valorem.
- SEC. 8. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—
- Spun silk, &c. On spun silk for filling in skeins or cops, twenty-five per centum ad valorem. On silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem. On floss silks, thirty-five per centum ad valorem. On sewing-silk in the gum or purified, forty per centum ad valorem. On all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem. On silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, sixty per centum ad valorem.
- Post, p. 493. On all manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.
- SEC. 9. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—
- Earthen and stoneware. On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, twenty-five per centum ad valorem.
- China, &c. On china, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem.
- On china, porcelain, and Parian ware, plain white, and not decorated in any manner, forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, forty per centum ad valorem.
- Slates, &c. On slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem.
- Clay, &c. On unwrought clay, pipe-clay, fire-clay, and kaoline, five dollars per ton. On fuller's earth, three dollars per ton.
- On white chalk and cliff-stone, ten dollars per ton. On red and French chalk, twenty per centum ad valorem. On chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.
- On whiting and Paris-white, one cent per pound.
- On whiting ground in oil, two cents per pound.
- Glass. On all plain and mould and press glass not cut, engraved, or painted, thirty-five per centum ad valorem.
- On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates, forty per centum ad valorem.
- On all unpolished cylinder, crown, and common window-glass, not ex-

ceeding ten by fifteen inches square, one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square, two cents [per] pound; above that and exceeding twenty-four by thirty inches square, two cents and a half per pound; all above that three cents per pound.

Glass.

On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty cents per square foot; all above that, forty cents per square foot.

On fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot: *Provided*, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square *per* foot; above that and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

On all cast polished plate-glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square, four cents per square foot; above that and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot: *Provided*, That no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for, forty per centum ad valorem.

SEC. 10. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rate of duty, that is to say:—

First. On annatto seed, extract of annatto, nitrate of barytes, carmined indigo, crude tica, extract of safflower, finishing powder, gold size and patent size, cobalt, oxide of cobalt, smalt, zaffre, and terra alba, twenty per centum ad valorem; on nickel, fifteen per centum ad valorem.

Annatto seed, &c.

Second. On albumen, asbestos, asphaltum, crocus colcottra, blue or Roman vitriol or sulphate of copper, bone or ivory drop black, murexide, ultramarine, Indian red, and Spanish brown, twenty-five per centum ad valorem.

Albumen, &c.

SEC. 11. *And be it further enacted*, That on and after the day and

year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, and collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Acids, &c.

On acetic acid, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, eighty cents per pound; not exceeding the specific gravity of 1.040, known as number eight, twenty-five cents per pound.

On acetate or pyrolignate, of ammonia, seventy cents per pound; of baryta, forty cents per pound; of iron, strontia, and zinc, fifty cents per pound; of lead, twenty cents per pound; of magnesia and soda, fifty cents per pound; of lime, twenty-five per centum ad valorem.

On aniline dyes, one dollar per pound and thirty-five per centum ad valorem.

On blanc fixe, enamelled white, satin white, lime white, and all combinations of barytes with acids or water, three cents per pound; on carmine lake, dry or liquid, thirty-five per centum ad valorem; on French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist, thirty per centum ad valorem.

Almonds.

On almonds, six cents per pound; shelled, ten cents per pound.

Manufactures of gold or silver.

On articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem.

Antimony.

On antimony, crude, and regulus of antimony, ten per centum ad valorem.

Opium.

On opium, two dollars and fifty cents per pound.

On opium prepared for smoking, and the extract of opium, one hundred per centum ad valorem.

Morphine.

On morphine and its salts, two dollars and fifty cents per ounce.

Arrowroot, &c.

On arrowroot, thirty per centum ad valorem.

Drugs, &c.

On brimstone, crude, six dollars per ton.

On brimstone, in rolls, or refined, ten dollars per ton.

On castor beans or seeds per bushel of fifty pounds, sixty cents.

On chicory root, four cents per pound; ground, burnt, or prepared, five cents per pound.

On cassia, twenty cents per pound.

On cassia buds and ground cassia, twenty-five cents per pound.

On cinnamon, thirty cents per pound.

On chloroform, one dollar per pound.

On collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid, one dollar per pound.

On cologne water and other perfumery, of which alcohol forms the principal ingredient, three dollars per gallon, and fifty per cent. ad valorem.

On cloves, twenty cents per pound; on clove stems, ten cents per pound.

Cloves.

On fusel oil, or amylic alcohol, two dollars per gallon.

On Hoffman's anodyne and spirits of nitric ether, fifty cents per pound.

Bristles.

On bristles, fifteen cents per pound; on hogs' hair, one cent per pound; on Istle, or Tampico fibre, one cent per pound.

On brushes of all kinds, forty per centum ad valorem.

Lead.

On lead, white or red, and litharge, dry or ground in oil, three cents per pound.

On percussion caps, forty per centum ad valorem.

Lemons.

On lemons, oranges, pine-apples, plantains, cocoa-nuts, and fruits preserved in their own juice, and fruit juice, twenty-five per centum ad valorem.

On licorice root, two cents per pound; on licorice paste or licorice in rolls, ten cents per pound.

- On nutmegs, fifty cents per pound.
 - On mace, forty cents per pound.
 - On oils, croton, one dollar per pound; olive, in flasks or bottles, and salad, one dollar per gallon; castor, one dollar per gallon; cloves, two dollars per pound; cognac or œnanthic ether, four dollars per ounce.
 - On peanuts, or ground beans, one cent per pound; shelled, one and a half cents per pound.
 - On filberts and walnuts, of all kinds, three cents per pound.
 - On petroleum and coal illuminating oil, crude, ten cents per gallon. On illuminating oil, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used for like purposes, thirty cents per gallon.
 - On pimento, and black, white, and red or cayenne pepper, fifteen cents per pound; on ground pimento and pepper of all kinds, eighteen cents per pound.
 - On spirits of turpentine, thirty cents per gallon.
 - On sulphur, flour of, twenty dollars per ton and fifteen per cent. ad valorem.
 - On tannin, and tannic acid, two dollars per pound; on gallic acid, one dollar and fifty cents per pound.
 - On santonine, five dollars per pound.
 - On salt in sacks, barrels, and other packages, twenty-four cents per one hundred pounds. On salt in bulk, eighteen cents per one hundred pounds.
 - On crude *saltpeter*, [*saltpetre*,] two and one half cents per pound.
 - On strychnine and its salts, one dollar and one half per ounce.
 - On taggar's iron, thirty per centum ad valorem.
 - On vinegar, ten cents per gallon.
 - On watches, gold or silver, twenty-five per centum ad valorem.
 - On wood pencils, filled with lead or other materials, fifty cents per gross, and in addition thereto thirty per centum ad valorem.
 - On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, fifty per centum ad valorem.
 - On playing-cards, costing not over twenty-five cents per pack, twenty-five cents per pack; costing over twenty-five cents per pack, thirty-five cents per pack.
- SEC. 12. *And be it further enacted*, That on and after the day and year aforesaid there shall be levied, collected, and paid a duty of fifty per centum ad valorem on the importation of the articles hereinafter mentioned and embraced in this section, that is to say: —
- Anchovies and sardines, preserved in oil or otherwise.
 - Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for, beads and bead ornaments.
 - Billiard-chalk.
 - Ginger, preserved or pickled.
 - Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls.
 - Jellies of all kinds.
 - On kid or other leather gloves of all descriptions, for men's, women's, or children's wear.
 - On wooden and other toys for children.
- SEC. 13. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say: —
- On books, periodicals, pamphlets, blank books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty-five per centum ad valorem.

Oils.

Petroleum and illuminating oils.

Post, p. 493.

Pepper.

Salt.

Fifty per cent. ad valorem duty on, &c.

Books, &c.

On cork, bark or wood, unmanufactured, thirty per centum ad valorem.

On corks, and cork bark manufactured, fifty per centum ad valorem.

On hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem. Furs on the skin, undressed, ten per cent. ad valorem.

On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater number.

On gutta-percha, manufactured, forty per centum ad valorem.

Gunpowder.

On gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, a duty of six cents per pound, and in addition thereto twenty per centum ad valorem; valued above twenty cents per pound, a duty of ten cents per pound, and in addition thereto twenty per centum ad valorem.

Marble.

Post, p. 493.

On marble, white statuary, brocatella, sienna, and verdantique, in block, rough or squared, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem. On veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared, fifty cents per cubic foot, and in addition thereto twenty per centum ad valorem.

Mineral waters.

On mineral or medicinal waters, or waters from springs impregnated with minerals, for each bottle or jug containing not more than one quart, three cents, and in addition thereto twenty-five per centum ad valorem; containing more than one quart, three cents for each additional quart, or fractional part thereof, and in addition thereto twenty-five per centum ad valorem.

On palm-leaf fans, one cent each.

Pipes, &c.

On pipes, clay, common or white, thirty-five per centum ad valorem.

On meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not herein otherwise provided for, one dollar and fifty cents per gross, and in addition thereto seventy-five per centum ad valorem.

On pipe-cases, pipe-stems, tips, mouthpieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smoker's articles, seventy-five per centum ad valorem.

On pen-tips and pen-holders, or parts thereof, thirty-five per centum ad valorem.

On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem.

Soap.

On soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, ten cents per pound, and in addition thereto twenty-five per centum ad valorem.

On all soap not otherwise provided for, one cent per pound, and in addition thereto thirty per centum ad valorem.

On starch, made of potatoes or corn, one cent per pound, and twenty per centum ad valorem.

On starch, made of rice, or any other material, three cents per pound, and twenty per centum ad valorem.

On rice, cleaned, two and a half cents per pound; on uncleaned, two cents per pound.

On paddy, one cent and a half per pound.

SEC. 14. *And be it further enacted*, That on the entry of any vessel, or of any goods, wares, or merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such goods, wares, or merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchant-

Decision of collector as to duty to be final, unless written objections are given in ten days.

dise, in the case of duties levied on goods, wares, or merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond, as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and such vessel, goods, wares, or merchandise, or costs and charges, shall be liable to duty accordingly, any act of congress to the contrary notwithstanding, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such goods, wares, or merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the secretary. And no suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless said decision of the secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.

Decision of Collector to be final unless appeal is made to Secretary of Treasury within thirty days,

and suit brought within ninety days after decision of Secretary.

Suit not to be maintained unless, &c.

SEC. 15. *And be it further enacted*, That the decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those mentioned in the next preceding section, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the next preceding section in regard to duties. And no suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, nor more than five months in case of an entry west of those mountains.

Decision of collectors as to other matters to be final, unless, &c.

SEC. 16. *And be it further enacted*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, it shall be the duty of the Secretary of the Treasury to draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise appropriated.

Secretary of Treasury to refund money paid in excess of duties.

SEC. 17. *And be it further enacted*, That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which, on and after the day this act shall take effect, shall be imported in ships or vessels not of the United States: *Provided*, That this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported, on and after the day this act takes effect, in ships or vessels not of the

Discriminating duty of ten per cent. on goods imported in foreign vessels.

Proviso.

United States, entitled, by treaty or any act or acts of congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

Ten per cent. additional on goods grown east of Cape of Good Hope, imported, &c.

Post, p. 493.

Repeal of 1861, ch. 45, § 3. Vol. xii. p. 293. 1862, ch. 163, § 14. Vol. xii. p. 557.

Goods in store and bond subject to what duty.

1846, ch. 84. Vol. ix. p. 54.

Resolution of April 29 to take effect April 30.

Pub. Res. No. 27. *Post*, p. 405.

Certain machinery may be free of duty, &c.

Post, p. 494.

Repealing clause.

Laws for collection of duties, &c., to be in force.

Duties on goods not provided for by this act.

Importer, at entry of goods, may add to their invoice value.

[Repealed, *post*, p. 494.]

1799, ch. 22, § 36. Vol. i. p. 655.

SEC. 18. *And be it further enacted*, That on and after the day and year this act shall take effect there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except raw cotton,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production: *Provided*, That section three of the act approved August five, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," and section fourteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing temporarily the rates of duties on imports, and for other purposes," be, and the same are hereby, repealed.

SEC. 19. *And be it further enacted*, That all goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day, and so much of the act of August sixth, eighteen hundred and forty-six, or any other act, as requires the sale of fire-crackers, or prohibits their deposit in bonded warehouse, is hereby repealed.

SEC. 20. *And be it further enacted*, That the joint resolution "to increase temporarily the duties on imports," approved April twenty-ninth, eighteen hundred and sixty-four, shall not be deemed to have taken effect until after the thirtieth day of April, eighteen hundred and sixty-four, and shall be and remain in force until and including the thirtieth day of June, eighteen hundred and sixty-four, and any duties which shall have been exacted and received, contrary to the provisions of this section, shall be refunded by the Secretary of the Treasury.

SEC. 21. *And be it further enacted*, That, during the period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed for and adapted to the manufacture of woven fabrics from the fibre of flax or hemp, including all the preliminary processes requisite therefor; and that steam agricultural machinery and implements may be imported free from duty for one year from the passage of this act.

SEC. 22. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and reenacted by this act: *And provided, further*, That the duties upon all goods, wares, and merchandise imported from foreign countries not provided for in this act shall be and remain as they were, according to existing laws prior to the twenty-ninth of April, eighteen hundred and sixty-four.

SEC. 23. *And be it further enacted*, That, on and after the day and year this act shall take effect, it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise which shall have been actually purchased, or procured otherwise than by purchase, at the time when he shall produce his original invoice, or invoices, to the collector, and make and verify his written entry of his goods, wares, and merchandise, as provided by section thirty-six of the act of March two, seventeen hun-

dred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," and not afterwards, to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market-value of such goods, wares, and merchandise in the principal markets of the country whence they shall have been imported, and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported, or entered, to cause the dutiable value of such goods, wares, and merchandise to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws. And if the appraised value thereof shall exceed, by ten per centum, or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the invoice or entered value, any law of congress to the contrary notwithstanding: *And provided, further*, That, on and after the day and year aforesaid, the eighth section of the act entitled "An act reducing the duty on imports, and for other purposes," approved July thirty, eighteen hundred and forty-six, and the act amendatory thereof, approved March three, eighteen hundred and fifty-seven, be, and the same are hereby, repealed.

Collector to ascertain dutiable value of goods.
Additional duty if value exceeds, &c.

Proviso.

Repeal of 1846, ch. 74, § 8. Vol. ix. p. 43.
1857, ch. 101. Vol. xi. p. 199.

SEC. 24. *And be it further enacted*, That in determining the valuation of goods imported into the United States from foreign countries, except as hereinbefore provided, upon which duties imposed by any existing laws are to be assessed, the actual value of such goods on shipboard at the last place of shipment to the United States shall be deemed the dutiable value. And such value shall be ascertained by adding to the value of such goods at the place of growth, production, or manufacture, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States, the value of the sack, box, or covering of any kind, in which such goods are contained, commission at the usual rate, in no case less than two and one half per centum, brokerage, and all export duties, together with all costs and charges, paid or incurred for placing said goods on shipboard, and all other proper charges specified by law.

Actual value of goods on shipboard at last place of shipment to be dutiable value.
Value, how ascertained.
[Repealed, *post*, p. 494.]

SEC. 25. *And be it further enacted*, That so much of section twenty-three of the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, as exempts from duty all philosophical apparatus and instruments imported for the use of any society incorporated for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order of any college, academy, school, or seminary of learning in the United States, is hereby repealed. And the same shall be subject to a duty of fifteen per centum ad valorem.

Duty on philosophical apparatus, &c., for colleges.
Repeal of 1861, ch. 68, § 23. Vol. xii. p. 193.

SEC. 26. *And be it further enacted*, That when any cask, barrel, cartboy, or other vessel of American manufacture, exported or sent out of the country, filled with the products of the United States, shall be returned to the United States empty, the same shall be admitted free of duty, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

Casks, &c., exported full and returned empty, to be free of duty.

SEC. 27. *And be it further enacted*, That on and after January first, eighteen hundred and sixty-five, the invoices of all goods, wares, and merchandise, imported into the United States, shall be made out in the weights or measures of the country or place from which the importations

Invoices of imports, to be made out in what weights, measures, &c.

shall be made, and shall contain a true statement of the actual weights or measures of such goods, wares, and merchandise, without any respect to the weights or measures of the United States.

Officers of customs, &c., appointed to carry into effect certain licenses, to have \$1000 a year additional. 1861, ch. 3, § 5. Vol. xii. p. 257.

Proviso.

Personal effects, luggage.

SEC. 28. *And be it further enacted*, That in all cases where officers of the customs, or other salaried officers of the United States, shall be, or shall have been, appointed by the Secretary of the Treasury, to carry into effect the licenses, rules, and regulations provided for by the fifth section of the act of the thirteenth of July, eighteen hundred and sixty-one, entitled "An act further to provide for the collection of duties on imports, and for other purposes," such officer of the United States shall be entitled to receive one thousand dollars per annum for his services, under the act aforesaid, in addition to his salary or compensation under any other law: *Provided*, That the aggregate compensation of any such officer shall not exceed the sum of five thousand dollars in any one year.

SEC. 29. *And be it further enacted*, That any baggage or personal effects arriving in the United States in transit to any foreign country, may be delivered by the parties having it in charge to the collector of customs, to be by him retained, without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

APPROVED, June 30, 1864.

June 30, 1864.

CHAP. CLXXII. — *An Act to provide Ways and Means for the Support of the Government, and for other Purposes.*

1865, ch. 22.
Post, p. 425.
1865, ch. 77.
Post, p. 468.
Secretary of Treasury may borrow \$400,000, 000, and issue bonds, &c.

When redeemable.

Denominations.

Interest semi-annual in coin.
How bonds may be disposed of.

All obligations of the United States to be exempt from taxation.

Secretary may issue, in lieu of part of loan, \$200,000,000, treasury notes.

Denomination and when payable.

Interest payable in lawful money.

How may be disposed of.

How far to be legal tender.

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 is hereby, authorized to borrow, from time to time, on the credit of the United States, four hundred millions of dollars, and to issue therefor coupon or registered bonds of the United States, redeemable at the pleasure of the government, after any period not less than five, nor more than thirty, years, or, if deemed expedient, made payable at any period not more than forty years from date. And said bonds shall be of such denominations as the Secretary of the Treasury shall direct, not less than fifty dollars, and bear an annual interest not exceeding six per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twenties remaining unsold, in the United States, or if he shall find it expedient, in Europe, at any time, on such terms as he may deem most advisable, for lawful money of the United States, or, at his discretion, for treasury notes, certificates of indebtedness, or certificates of deposit issued under any act of congress. And all bonds, treasury notes, and other obligations of the United States shall be exempt from taxation by or under state or municipal authority.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury may issue on the credit of the United States, and in lieu of an equal amount of bonds authorized by the preceding section, and as a part of said loan, not exceeding two hundred millions of dollars, in treasury notes of any denomination not less than ten dollars, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of seven and three tenths per centum, payable in lawful money at maturity, or, at the discretion of the secretary, semi-annually. And the said treasury notes may be disposed of by the Secretary of the Treasury, on the best terms that can be obtained, for lawful money; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal tender to the same extent as United States notes for their face value, excluding interest, and may be paid to any creditor of the