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[WHOLE NO. 151]

COLLECTION LAW.—Continued.

AND in order to ascertain what articles ought to be exempted from duty, as the sea stores of a ship or vessel,

Be it further enacted, That the master or person having the charge or command of such ship or vessel, shall particularly specify the said articles in the report to be by him made as aforesaid, designating them as the sea stores of the said ship or vessel; and in the said oath to be taken by such master or other person, he shall declare that the articles so specified as sea stores are truly such, and were bona fide put on board the said ship or vessel for the use of the officers, crew and passengers thereof, and were not brought and are not intended by way of merchandize or for sale; whereupon the said articles shall be free from duty: Provided always, That if it shall appear to the collector to whom such report shall be made, together with the naval-officer where there is one, or alone where there is none, that the quantities of the said articles so reported as sea stores are excessive, it shall be lawful for the said collector jointly with the said naval-officer, or alone as the case may be, in his or their discretion, to estimate the amount of the duty on such excess; which shall be forthwith paid by the said master or person having the command or charge of the said ship or vessel to the said collector, on pain of forfeiting the value of such excess. And if any of the said articles shall be landed for the purpose of being sold, or to be otherwise used than as the sea stores of the ship or vessel in which they were brought, all such as shall be so landed shall be forfeited, and the master or commander of such ship or vessel being privy thereto, shall moreover forfeit and pay treble the value of the articles so landed.

And also to ascertain what articles ought to be exempted from duty, as the clothes, books, household furniture, tools or implements of the trade or profession of persons arriving within the United States.

Be it further enacted, That due entry thereof, as of other goods, wares and merchandize, but separate and distinct from that of any other goods, wares or merchandize imported from a foreign port or place, shall be made with the collector of the district in which the said articles are intended to be landed by the owner thereof, his or her agent, who shall make oath before the said collector, according to the best of his or her knowledge or belief, touching the persons to whom the said articles shall belong, and his calling or occupation, the arrival or expected arrival of the said person within the United States, and that the said articles are truly intended for the use of the said owner solely, or jointly with his or her family as the case may be, and are not directly nor indirectly imported or intended for sale; which oath shall be in writing, endorsed upon the said entry, and subscribed by the party making the same. And in case the said party shall be other than the owner of the said articles, he or she shall give bond with one or more sureties to the satisfaction of the said collector, in a sum equal to what would be the amount of the duties on the said articles if imported subject to duty, with condition that in a certain time therein to be specified not exceeding one year, a like oath as above directed shall be made by the said owner, and if not made before the said collector, shall be produced to him duly authenticated; whereupon a permit shall and may be granted for landing the said articles. And a copy of every such entry, and of the oath endorsed thereupon, shall be transmitted to the Secretary of the Treasury for his information.

And whereas by the letter of the act, intitled, "An act for laying a duty on goods, wares and merchandizes imported into the United States," articles of the growth or manufacture of the United States exported to foreign countries and brought back to the United States, are subject to duty on their importation into the said States. And whereas it was not the intention of Congress that they should be so subject to duty.

Be it therefore further enacted, That in every case in which a duty may have been heretofore paid on goods, wares or merchandizes of the growth or manufacture of the United States, exported to a foreign country and brought back to the said States, the amount thereof shall be repaid to the person or persons by whom the same shall have been paid, or to his, her or their representatives, and that in every case in which such duty may have accrued, but may not have been paid the same be remitted, and that no such duty shall hereafter be demanded, provided that the regulations herein after prescribed for ascertaining the identity of such goods, wares or merchandize be observed and complied with, and that as well in respect to those heretofore imported, as far as may be practicable, as to those hereafter to be imported.

And also to ascertain the identity of articles of the growth, product or manufacture of the United States, which having been exported to any foreign port or place, shall be brought back to the said States:

Be it further enacted, That report and entry thereof shall be made as in other cases of goods, wares and merchandize, imported from a foreign port or place, and proof by oath of the person or persons having knowledge of the facts, shall be made to the satisfaction of the collector of the district, with whom such entry shall be jointly with the naval-officer, if there be a naval-officer, or alone if there be no naval-officer, that the said articles had been exported from the United States, as of their growth, product or manufacture, and of the time when, by whom, in what ship or vessel, and for what port or place they were so exported; and if the said collector shall be other than the collector of the district from which the said articles shall have been exported, a certificate of the latter shall be produced to the former, testifying the exportation thereof in conformity to the proof aforesaid; whereupon a permit shall and may be granted for landing the same: Provided, that if the said certificate cannot be immediately produced, and if the proof otherwise required shall be made, and it bond shall be given, with one or more sureties, to the satisfaction of the collector of the district within which the said articles are intended to be landed, in a sum equal to what the duties would be on the said articles if they were not of the growth, product, or manufacture of the United States; with condition that the said certificate shall be produced within the term of four months, it shall be lawful for the said collector to grant a permit for the landing of the said articles, in like manner as if the said certificate had been produced.

And be it further enacted, That the oaths to be taken upon making of any of the reports or entries aforesaid, whether by the master or other person having the charge or command of any ship or vessel, or the owner or consignee of any goods, wares or merchandize, his or her factor or agent, shall be administered by the collector or officer to whom report or entry shall be made, and where there shall be a naval-officer, in the presence of such naval-officer, who shall attend for that purpose, and shall be reduced to writing, and shall be subscribed by the person administering the same, and by the said naval-officer, if any shall be present: And the said collector, jointly with the said naval-officer, where there is a naval-officer, or alone where there is none, shall according to the best of

his or their judgment or information, make a gross estimate of the amount of the duties on the goods, wares or merchandize to which the entry of any owner or consignee, his or her factor or agent shall relate, which estimate shall be endorsed upon such entry, and signed by the officer or officers making the same. And the amount of the said duties according to the said estimate, having been first paid or secured, pursuant to the provisions of this act, the said collector shall grant a permit to land the goods, wares, or merchandize, whereof such entry shall have been made, and then and not otherwise, it shall be lawful to land the said goods.

And be it further enacted, That no goods, wares or merchandize brought in any ship or vessel from any foreign port or place, shall be unladen or delivered from such ship or vessel, within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special licence from the chief officer of the port for that purpose, nor at anytime without a permit from the collector for such unloading or delivery; and if any goods, wares, or merchandize shall be unladen or delivered from any such ship or vessel, contrary to the directions aforesaid, or any of them, the master or person having the command or charge of such ship or vessel, and every other person who shall knowingly be concerned or aiding therein, or in removing, storing, or otherwise securing the said goods, wares or merchandize, shall forfeit and pay the sum of four hundred dollars for each offence; and shall be disabled from holding any office of trust or profit under the United States, for a term not exceeding seven years; and it shall be the duty of the collector of the district, to advertise the names of all such persons in a newspaper, printed in the state in which he resides, within twenty days after each respective conviction. And all goods, wares or merchandize, so unladen or delivered, shall become forfeited, and may be seized by any of the officers of the customs; and where the value thereof, according to the highest market price of the same, shall amount to four hundred dollars, the vessel, tackle, apparel and furniture, shall be subject to like seizure and forfeiture.

And be it further enacted, That no goods, wares or merchandize brought in any ship or vessel from any foreign port or place, requiring to be weighed or gauged in order to ascertain the duties thereupon, shall be removed from any wharf or place upon which the same may be landed, or put, before the same shall have been weighed or gauged, by or under the direction of a proper officer for that purpose; and if any such goods, wares or merchandize, shall be removed from such wharf or place, unless with consent of the proper officer, before the same shall have been so weighed or gauged, the same shall be forfeited, and may be seized by any officer of the customs.

And be it further enacted, That all goods, wares or merchandize of which entry shall have been made, without specification of particulars, shall be conveyed to some ware-house or store-house, to be designated by the collector in the parcels or packages containing the same, under the care of some proper officer, until the particulars thereof shall be examined and ascertained; agreeably to which the duties thereupon shall be finally adjusted and satisfied. And in every case, if the amount of the duties estimated, or secured to be paid, shall exceed or fall short of the true amount of the duties on the goods, wares or merchandize imported, as the same shall be finally ascertained, the difference shall be made good or allowed where there shall be an excess by return of the money, if paid, or credit on the bond which shall have been given for the same, if not paid; and where there shall be a deficiency, by payment of such deficiency to the said collector.

And be it further enacted, That it shall be lawful for the collector of any district at which any ship or vessel may arrive, and for the surveyor of any port where any such ship or vessel may be, to put and keep on board such ship or vessel, while remaining within such district, or in going from one district to another, one or more inspectors to examine the cargo or contents of such ship or vessel, and to superintend the delivery thereof, or of so much thereof as shall be delivered within the United States; and to perform such other duties according to law, as they shall be directed by the said collector or surveyor to perform for the better securing the collection of the duties: Provided, That collectors only shall have power to put on board ships or vessels, inspectors to go from one district to another. And the said inspector or inspectors shall make known to the person having the charge or command of such ship or vessel the duties he or they is or are so to perform; and shall suffer no goods, wares or merchandize to be landed or unladen from such ship or vessel without a proper permit for that purpose, and shall enter in a book to be by him or each of them kept, the name or names of the person or persons in whose behalf such permit was granted; together with the particulars therein specified, and the marks, numbers, kinds and descriptions of the respective packages which shall be unladen pursuant thereto. And the wages or compensation of such inspector or inspectors in going from one district to another, shall be defrayed by the master or person having the charge of the vessel in which they respectively go.

And be it further enacted, That it shall be lawful for all collectors, naval-officers, surveyors, inspectors, and the officers of the revenue cutters herein after mentioned, to go on board of ships or vessels in any part of the United States, or within four leagues of the coast thereof, if bound to the United States, whether in or out of their respective districts, for the purposes of demanding the manifests aforesaid, and of examining and searching the said ships or vessels; and the said officers respectively shall have free access to the cabin, and every other part of a ship or vessel: And if any box, trunk, chest, cask, or other package, shall be found in the cabin, steerage, or fore-cabin of such ship or vessel, or in any other place separate from the residue of the cargo, it shall be the duty of the said officer to take a particular account of every such box, trunk, cask or package, and the marks, if any there be, and a description thereof; and if he shall judge proper to put a seal or seals on every such box, chest, trunk, cask or package; and such account and description shall be by him forwarded to the collector of the district to which such ship or vessel is bound: And upon her arrival at the port of her entry, the boxes, trunks, chests, casks, or packages so described, or any of them, shall be missing, or if the seals put thereon be broken, the master or commander of such ship or vessel shall forfeit and pay for every such box, trunk, chest, cask or package so missing, or of which the seals shall be broken, two hundred dollars: And it shall also be lawful for the inspectors who may be put on board of any ship or vessel, to secure after sunset in each evening, the hatches and other communications with the hold of such ship or vessel, with locks or other proper fastenings, which fastenings shall not be opened, broken or removed, until the morning following, or after the rising of the sun, and in presence of the inspector or inspectors by whom the same shall have been affixed, except by special licence from the chief officer of the port. And if the said locks or other fastenings, or any of them, shall be broken or removed during the night, or before the said rising of the sun, or without the presence

of the said inspector or inspectors, the master or person having the charge or command of such ship or vessel, shall forfeit and pay the sum of two hundred dollars.

And be it further enacted, That when the delivery of goods, wares or merchandize from on board of any such ships or vessel at any port shall have been completed, the accounts or entries which shall have been kept or made thereof by the officer or officers who shall have been charged with superintending the said deliveries, shall be reported to the collector of the district, who, together with the naval-officer, where there is one, or alone where there is none, shall compare the said accounts and entries with the entry or entries which shall have been made by the owner or owners, consignee or consignees, his, her or their factor or agent. And if any difference shall appear, the same shall be noted by endorsement on such entry or entries, specifying the particulars thereof; and if no difference shall appear, it shall be noted by like endorsement, that the deliveries have corresponded with the entry; which endorsement or memorandum shall in each case be subscribed by the officer or officers by whom such comparison shall have been made, and by the officer or officers under whose inspection the said deliveries shall have been executed.

And be it further enacted, That if at the expiration of fifteen working days after the time within which the report of the master or person having the charge or command of any ship or vessel, is required to be made to the collector of a district as aforesaid, there shall be found on board any goods, wares or merchandize, other than shall have been reported for some other district or a foreign port or place, the said inspector or inspectors shall take possession thereof, and deliver the same to the order of the collector of the district, taking his receipt therefor, and giving a certificate thereof to the master or person having such charge or command of such ship or vessel, describing the packages and their marks and numbers. And the said goods shall be kept with due and reasonable care at the charge and risk of the owner or owners for a term of nine months; and if within that time no claim be made for the same, the said collector shall procure an appraisement thereof by two or more reputable merchants to be certified under their hands and to remain with him, and shall afterwards cause the said goods to be sold at public auction, and retaining the duties and charges thereon, shall pay the overplus if any there be, into the treasury of the United States, there to remain for the use of the owner or owners, who shall upon due proof of his, her or their property, be entitled to receive the same; and the receipt or certificate of the collector shall exonerate the master or commander from all claim of the owner. Provided, That where any entry shall have been duly made of such goods, the same shall not be appraised; and that where such goods are of a perishable nature, they shall be sold forthwith. Provided further, That the said limitation of fifteen days shall not extend to ships or vessels laden with salt or coal; but if the said master or owner of any such ship or vessel requires longer time to discharge her cargo, the wages or compensation of the inspector for every day's attendance exceeding the said fifteen days, shall be paid by the said master or owner. And if by reason of the delivery of a cargo in different districts, more than the said term of fifteen working days shall in the whole be spent therein, the wages or compensation of the inspector or inspectors who may be employed on board of any ship or vessel, in respect to which the said term may be so exceeded, shall for every day of such excess be paid by the said master or owner.

And be it further enacted, That if any package whatever, which shall have been reported as aforesaid, shall be wanting and not found on board such ship or vessel, or if the goods on board the said ship or vessel shall otherwise not agree with the report of the master or other person having the charge or command of any such ship or vessel; in every such case he shall forfeit and pay the sum of five hundred dollars: Provided nevertheless, That if it shall be made to appear to the satisfaction of the collector, naval officer and surveyor, or the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone where either of the said other officers is not established, or in case of trial for the said penalty, to the satisfaction of the court, that no part of the cargo of such ship or vessel has been unshipped since it was taken on board, except as shall have been specified in the said report, or that the said disagreement is by accident or mistake; in such case the penalty aforesaid shall not be inflicted.

And be it further enacted, That the following allowances shall be made for the drafts and tare of the articles subject to duty by weight, that is to say: For draught on any quantity of one hundred weight, or one hundred and twelve pounds, and under, one pound; on any quantity above one, and not exceeding two hundred weight, two pounds; on any quantity above two, and not exceeding three hundred weight, three pounds; on any quantity above three, and not exceeding ten hundred weight, four pounds; on any quantity above ten, and not exceeding eighteen hundred weight, seven pounds; on any quantity above eighteen hundred weight, nine pounds: For tare, on every whole chest of bohea tea, seventy pounds; on every half chest, thirty-six pounds; on every quarter chest, twenty pounds; on every chest of hyson or other green tea, the gross weight of which shall be seventy pounds or upwards, twenty pounds; on every box of other tea, not less than fifty or more than seventy pounds gross, eighteen pounds; on all other boxes of tea, according to the invoice thereof; on coffee in bags, two per cent. in bales, three per cent. in casks, twelve per cent.; on pepper in bales, five per cent. in casks, twelve per cent.; on sugars, other than loaf sugar, in casks, twelve per cent. in boxes, fifteen per cent.; on all other goods, according to the invoice thereof. Provided always, That where the original invoices of any of the said articles are produced, and the tare or tares appear therein, it shall be lawful, with the consent of the importer or importers, consignee or consignees, to estimate the said tare or tares according to such invoice.

And be it further enacted, That there shall be an allowance for leakage of two per cent. on the quantity which shall appear by the gauge to be contained in any cask of liquors subject to duty by the gallon.

(TO BE CONTINUED.)

The following incident lately occurred in one of the eastern States.

A French Gentleman, totally unacquainted with our language, being introduced to a circle of young ladies and gentlemen in a country town, after the usual compliments had passed, he seated himself beside a beautiful young lady; and, being deprived of the satisfaction of conversing with her, his countenance however, expressed the sentiments of his heart, his countenance however, expressed the sentiments of his heart, he seized her by the hand, she requested him to be easy; which he mistook for the French word, *baitez* (kiss me) began kissing her, to the great mirth of the whole company. The consequence however was, that the ladies came to a unanimous determination never to say "be easy," to a Frenchman.