

CONGRESS OF THE UNITED STATES.

Begun and held at the City of New-York, on Wednesday the Fourth of March, One Thousand Seven Hundred and Eighty-Nine.

An ACT to regulate the collection of the DUTIES imposed by Law on the TONNAGE of SHIPS or VESSELS, and on GOODS, WARES, and MERCHANDIZE, imported into the UNITED STATES.

(CONTINUED.)

And be it further enacted, That the master or commander of every ship or vessel bound to a port of delivery only, in any of the following districts to wit: Portland and Falmouth, Bath, Newbury-Port, New-London (except the port of Stonington in the said district) Norfolk and Portsmouth, Bermuda-Hundred and City-Point, York-Town or Tappahannock (except the port of Urbanna in the said district) shall first come to the port of entry of such district, with his ship or vessel, and there make entry, deliver a manifest of her cargo, and pay, or secure to be paid, all legal duties, tonnage, port fees and charges, in manner by this act provided, before such ship or vessel shall proceed to her port of delivery; and that any ship or vessel bound to a port of delivery in any other district not under like restrictions by this act, or to either of the words of Stonington, or Urbanna, may first proceed to her port of delivery, and then make legal entry within the time by this act limited.

And be it further enacted, That the master or commander of every ship or vessel, if bound to the district of Nottingham, shall, before he pass by the port of Town-Creek, and immediately after his arrival, deposit with the surveyor of the said port, a true manifest of the cargo on board such ship or vessel; if bound to any district on the Potowmack, shall, before he pass by the rivers Saint Mary's and Yeocomico, and immediately after his arrival, deposit with the surveyor at Saint Mary's, or the collector at Yeocomico, as may be most convenient, a true manifest of the cargo on board such ship or vessel, including a declaration of the port at which the same is to be entered; if bound to the district of Tappahannock, shall, before he pass by the port of Urbanna, and immediately after his arrival, deposit with the surveyor for that port, a like manifest; and if bound to the district of Bermuda-hundred or City-Point, shall, before he pass by Elizabeth river, and immediately after his arrival, deposit with the collector of the port of Norfolk and Portsmouth, or with the collector for the port of Hampton, a like manifest; and the said surveyors and collectors respectively, shall, after registering the manifests, transmit the same duly certified to have been so deposited, to the officer with whom the entries are to be made, without which certificate no such entry shall be received.

And be it further enacted, That the duties of the respective officers to be appointed by virtue of this act, shall be as follows: At such of the ports to which there shall be appointed a collector, naval-officer and surveyor, it shall be the duty of the collector to receive all reports, manifests and documents made or exhibited to him by the master or commander of any ship or vessel, conformable to the regulations prescribed by this act, to make due entry and record in books to be kept for that purpose, all such manifests and the packages, marks and numbers contained therein; to receive the entry of all ships and vessels, and of all the goods, wares and merchandize imported in such ships or vessels, together with the original invoices thereof; to estimate the duties payable thereon, and to endorse the same on each entry; to receive all monies paid for duties, and to take all bonds for securing the payment of duties; to grant all permits for all unloading and delivery of goods, to employ proper persons as weighers, gaugers, measurers and inspectors at the several ports within his district, together with such persons as shall be necessary to serve in the boats which may be provided for securing the collection of the revenue, to provide at the public expense, and with the approbation of the principal officer of the treasury department, store houses for the safe keeping of goods, together with such scales, weights and measures as shall be deemed necessary, and to perform all other duties which shall be assigned to him by law. It shall be the duty of the naval-officer to receive copies of all manifests, to estimate and record the duties on each entry made with the collector, and to correct any error made therein, before a permit to unload or deliver shall be granted; to countersign all permits and clearances granted by the collector. It shall be the duty of the surveyor to superintend and direct all inspectors, weighers, measurers, and gaugers, within his district, and the employment of the boats which may be provided for securing the collection of the revenue; to go on board ships or vessels arriving within his district, or to put on board one or more inspectors, to ascertain, by an hydrometer, what distilled spirits shall be of the proof of twenty-four degrees as of Jamaica proof, and to examine whether the goods imported are conformable to the entries thereof; and the said surveyors shall in all cases be subject to the controul of the collector and naval-officer.

And be it further enacted, That every collector appointed in virtue of this act, in case of his necessary absence, sickness, or inability to execute the duties of his office, may appoint a deputy, duly authorized under his hand and seal, to execute and perform on his behalf, all and singular the powers, functions and duties of collector of the district to which he the said principal is attached, who shall be answerable for the neglect of duty, or other mal-conduct of his said deputy in the execution of the office.

And be it further enacted, That in case of the disability or death of any collector, the duties and authorities vested in him by this act shall devolve on his deputy, if any such hath been appointed, (for whose conduct the estate of such disabled or deceased collector shall be liable) and the said deputy shall exercise the authority and perform all the duties, until a successor shall be appointed. But in cases where no deputy is appointed, the authorities and duties of the disabled or deceased collector, shall devolve upon the naval officer of the same district, until a successor duly authorized and sworn, shall enter upon the execution of the duties of the said office.

And be it further enacted, That at such of the ports established by this act, to which a collector and surveyor only are assigned, the said collector shall execute all the duties herein required to be done by the collector and naval officer at other ports. That at such ports to which a collector only is assigned, such collector shall possess all the powers, and execute as far as may be, all the duties prescribed to a collector, naval-officer, and surveyor, at the ports where such officers are established; that at such ports of delivery only, to which a surveyor is assigned, it shall be his duty to receive and record the copies of all manifests transmitted to him by the collector; to enter and record all permits granted by such collector, distinguishing the gauge, weight, measure and quality of the goods specified therein; to take care that no goods be unloaded or delivered from any ship or vessel without such permit; and to perform all other duties required to be done by a surveyor: That at such ports of delivery only, to which no surveyor is assigned, it shall be the duty of the collector of the district to attend the unloading and delivery of goods, or in cases of necessity, to employ a proper person or persons for that purpose, who shall possess the power, and be entitled to the like compensation allowed to inspectors during the time they are employed. Every collector, naval-officer, and surveyor, shall attend in person at the port or district for which he is appointed, and before he enters on the execution of his office, shall take an oath or affirmation in the form following, to wit: "I, ———, do solemnly swear, or affirm (as the case may be) that I will truly and faithfully execute and perform all the duties of a ——— of the port or district of ——— according to law, and the best of my skill and ability." The said oath or affirmation shall be administered by any justice of the peace, and a certificate thereof, under the hand and seal of such justice, transmitted within three months thereafter to the comptroller of the treasury: Any collector, naval-officer or surveyor,

failing herein, shall forfeit and pay two hundred dollars, recoverable with costs in any court having cognizance thereof, to the use of the informer. And no weigher, gauger, measurer or inspector shall execute the duties of his office, until he shall have taken the above oath or affirmation.

And be it further enacted, That the collectors, naval-officers and surveyors to be appointed by virtue of this act, shall respectively keep fair and true accounts of all their transactions relative to their duty as officers of the customs, in such manner and form as may be directed by the proper department, or officer appointed by law to superintend the revenue of the United States; and shall at all times submit their books, papers and accounts, to the inspection of such persons as may be appointed for that purpose: And the collectors of the different ports shall at all times pay to the order of the officer who shall be authorized to direct the same, the whole of the monies which they may respectively receive by virtue of this act (such monies as they are otherwise by this act directed to pay, only excepted) and shall also, once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the department or officer before mentioned.

And be it further enacted, That every master or other person having or taking the charge or command of any ship or vessel, bound to any port of the United States, from any foreign port or place, shall deliver upon demand, to any officer or other person lawfully authorized, who shall first come on board his ship or vessel, two manifests, signed by the said master or person having command, and specifying in words (and not in figures) a true account of the loading which such ship or vessel had on board at the port from which the last sailed, and at the time of her sailing, or at any time since, the packages, marks, and numbers, and noting thereon to what port in the United States such ship or vessel is bound, and the name or names of the person or persons to whom the goods are consigned, or in cases where the goods are shipped to order, the names of the shippers, noting the goods consigned to their order. One of which manifests, such officer, or other person shall sign, and return to the master or other person having the charge of such ship or vessel, certifying thereon as nearly as may be, the time when the same was produced, and that a like manifest was delivered to him; and shall transmit the other manifest to the collector of the district to which such ship or vessel is bound.

And be it further enacted, That the master or other person, having the charge or command of any ship or vessel (ships and vessels of war excepted) coming into, or arriving in any of the ports or districts of the United States, or in any of the creeks or harbours thereof, shall, within forty-eight hours after such arrival, repair to the office of the collector of the district where such vessel shall so arrive, and shall report to the said collector, the place from whence he last sailed, with the name and burthen of his ship or vessel, and shall deliver to such collector two manifests, agreeably to the directions of this act, unless he shall before have delivered one manifest to some officer, or other person lawfully authorized in manner as herein before is required; in which case, he shall deliver the manifest certified as aforesaid, together with such documents as are usually furnished in the port from whence they came, and shall take and subscribe an oath or affirmation, before the collector or other proper officer, which oath or affirmation, he or they are authorized and required to administer, and shall be in the words following, to wit: "I, ———, do solemnly swear or affirm (as the case may be) that this is, to the best of my knowledge and belief, a just and true manifest of all the goods, wares, and merchandize, on board the ———, at the port from which the last sailed, at the time of her sailing, or at any time since, and of which vessel I am at present master." And if the master or other person having charge or command of any such ship or vessel, shall refuse or neglect to make entry, or deliver his manifests and documents, pursuant to the directions of this act, or to take the oath or affirmation herein prescribed, he shall forfeit and pay five hundred dollars for each refusal or neglect.

And be it further enacted, That no goods, wares or merchandize shall be unladen or delivered, from any ship or vessel, but in open day, or without a permit from the collector for that purpose; and if the master or commander of any ship or vessel shall suffer or permit the same, such master and commander, and every other person who shall be aiding or assisting in landing, removing, hoisting, or otherwise securing the same, shall forfeit and pay the sum of four hundred dollars for every offence; shall moreover 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 the public gazette of the state in which he resides, within twenty days after each respective conviction. And all goods, wares and merchandize so landed or discharged, shall become forfeited, and may be seized by any officer of the customs; and where the value thereof shall amount to four hundred dollars, and where the vessel, apparel and furniture, shall be subject to like forfeiture and seizure: PROVIDED ALWAYS, That if any ship or vessel compelled by distress of weather, or other sufficient cause, shall put into any port or place of the United States, other than that to which she was actually destined, the master or other person having command, shall within forty-eight hours next after his arrival, make report and deliver a true manifest of his cargo to the collector of the port or district; and moreover shall within twenty-four hours, make protest in the usual form before a notary public or justice of the peace, of the cause and circumstances of such distress; and if it shall appear to the collector, that there is a necessity for unloading such ship or vessel, he shall grant permission, and appoint a proper officer to attend the unloading thereof; and all goods, wares and merchandize so unladen, shall be stored under the direction, and subject to the safe keeping of such collector; but if any part thereof shall be of a perishable nature, or it may be necessary to make sale of any part thereof to defray the expenses of such vessel or cargo, the said collector shall grant a licence to the master, commander or owner, to dispose of so much thereof as are perishable, or shall be necessary to defray such expenses: PROVIDED, That the duties thereon be first paid or secured: AND PROVIDED ALSO, That such necessity be made appear by the wardens of the port, or other persons, legally authorized to certify the same, and where there are no such persons, by the affidavit of two reputable citizens of the neighborhood, best acquainted with matters of that kind.

And be it further enacted, That every person having goods, wares or merchandize, in any ship or vessel, which shall arrive at any port of entry, or of delivery only, shall make entry with the collector of the port or district where the same shall arrive, of all such goods, wares and merchandize, specifying the number of packages, and the marks, numbers and contents of each (or if in bulk, the quantity and quality) together with an account of the nett prime cost thereof; and shall moreover produce to the collector, the original invoice or invoices, together with the bills of lading: And the said collector shall estimate and endorse the duties on the said entry, the party making such entry taking an oath or affirmation, that it contains the whole of the goods, wares and merchandize imported by him, or to him consigned in such ship or vessel, which shall then have come to his knowledge, and that the said invoice contains to the best of his knowledge and belief, the nett prime cost thereof, and that if he shall afterwards discover any other, or greater quantity than is contained in such entry, he will make due report and entry thereof: And the said oath or affirmation shall be administered by the collector, and the entry shall be subscribed by the person making the same. PROVIDED, That in all cases where the party making entry shall reside ten miles or upwards from such port, the affidavit or affirmation of such party, taken before a justice of the peace, and by him endorsed on the original invoices, shall be as effectual as if administered and endorsed by the collector.

And be it further enacted, That all such entries so authenticated by the collector, together with a copy of the same made out by the party, shall, before any permit is granted for the landing of any goods, wares or merchandize therein contained, be examined by the naval-officer (where such officer is established) who shall countersign the same, and retaining one, shall return the other cer-

tified to the party, together with the bills of lading, and invoice or invoices; and on such certified entries being returned to the collector, and the duties thereon paid or secured to be paid, he shall grant a permit for the unloading and landing the goods, wares and merchandize therein mentioned. And at such ports for which no naval-officer is appointed, the collector shall grant like permits for the unloading and landing of all such goods as shall be so entered, and the duties thereof paid or secured.

And be it further enacted, That it shall and may be lawful for the collector, naval-officer, and surveyor, of any port of entry or delivery, at which any ship or vessel may, arrive, to put on board such ship or vessel one or more inspectors who shall make known to the person having charge of such ship or vessel, the duties he is to perform by virtue of this act; and such inspector shall suffer no goods, wares or merchandize, to be delivered without a permit from the proper officer, authorizing the same; and shall enter in a book to be by him kept for that purpose, the contents of each permit, specifying the marks and numbers of each package and a description thereof, with the name of the person to whom such permit was granted; and if at the expiration of fifteen working days after such ship or vessel shall begin to unload her cargo, there shall be found on board, any goods, wares, or merchandize, the said inspector shall take possession thereof, and deliver them to the collector of the district, or to such person as he shall authorize or appoint on his behalf to receive the said goods, taking his receipt for the same, and giving a certificate to the person having command, describing the packages, and their marks and numbers, so taken: And as soon as any ship or vessel is entirely unladen, he shall with the collector and naval officer, compare the account and entries he has made of the goods unladen from such ship or vessel, with the manifest delivered to the collector, and if it appears that there are more goods than are specified in the said manifest, the same shall be endorsed thereon, with a description of the packages, their marks and numbers, or of such goods as may be in bulk, and the same shall be subscribed by such inspector, who is hereby directed to remain on board the said ship or vessel until the same is discharged: PROVIDED ALWAYS, That the said limitation of fifteen days shall not extend to vessels laden with salt or coal, but if the master or owner of such vessels require longer time to discharge their cargoes, the wages of the inspector for every day's attendance, exceeding the said fifteen days shall be paid by the master or owner. And if any goods, wares or merchandize, subject to duty, shall be removed from the wharf or place where the same may be landed, before they shall be weighed, or gauged (as the case may be) or without the consent of the collector, or other proper officer, all such goods, wares, or merchandize, so removed, shall be forfeited. All goods delivered to the collector in manner aforesaid, shall be kept at the charge and risk of the owner, for a term not exceeding nine months; and if within that time no claim be made for the same, an appraisal thereof shall be made by two or more reputable merchants, and lodged with the collector, who shall sell the same at public auction, and pay the proceeds, retaining the duties and charges thereon, into the treasury of the United States, there to remain for the use of the owner, who shall upon due proof of his 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 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.

And be it further enacted, That if any goods, wares or merchandize, on which duties are payable, shall receive damage during the voyage, or shall not be accompanied with the original invoice of their cost, it shall be lawful for the collector to appoint one merchant, and the owner or consignee another, who being sworn or affirmed by the collector well and truly to appraise such goods, shall value them accordingly, and the duties upon such goods shall be estimated according to such valuation; and if any package, or any goods stowed in bulk which shall have been entered as is herein before directed, shall not be duly delivered, or if any of the packages so entered shall not agree with the manifest, or if the manifest shall not agree with the delivery, in every such case the person having command shall forfeit and pay the sum of two hundred dollars, unless it shall appear that such disagreement was occasioned by unavoidable necessity or accident, and not with intention to defraud the revenue.

And be it further enacted, That the ad valorem rates of duty upon all goods, wares and merchandize, at the place of importation, shall be estimated by adding twenty per cent. to the actual cost thereof, if imported from the Cape of Good-Hope, or from any place beyond the same; and ten per cent. on the actual cost thereof, if imported from any other place or country, exclusive of all charges.

And be it further enacted, That all foreign coin and currencies shall be estimated according to the following rates; each pound sterling of Great-Britain at four dollars, forty-four cents; each livre tournois of France at eighteen cents and an half; each florin guilder of the United Netherlands at thirty-nine cents; each mark banco of Hamburg at thirty-nine cents and one third; each rix dollar of Denmark at one hundred cents; each rix dollar of Sweden at one hundred cents; each ruble of Russia at one hundred cents; each real plate of Spain at ten cents; each milree of Portugal at one dollar and twenty four cents; each pound sterling of Ireland at four dollars ten cents; each tale of China at one dollar forty-eight cents; each pagoda of India at one dollar ninety-four cents; each rupee of Bengal at fifty-five cents and a half; and all other denominations of money in value as near as may be to the said rates; and the invoices of all importations, shall be made out in the currency of the place or country, from whence the importation shall be made, and not otherwise.

And be it further enacted, That all duties on goods, wares, and merchandize imported, shall be paid by the importer, before a permit shall be granted for landing the same, unless the amount of such duties shall exceed fifty dollars, in which case it shall be at the option of the party making entry, to secure the same by bond, with one or more sufficient sureties, to be approved of by the collector, and made payable as followeth, to wit: For the duties upon all articles of West-India produce, within four months; for the duties upon all Madeira wines, within twelve months; and for the duties upon all other goods, within six months; but in any case the party making entry shall be at liberty to deposit with the collector any part of the goods, upon which such duties shall arise, of double the value in the judgment of the collector to secure the payment of the duties with the charges, which deposit the collector shall accept in lieu of such bond and security, and shall safely keep the goods so deposited, at the expense and risk of the party, for the term for which such bond would have been given, at the expiration whereof, unless the said deposit shall have been redeemed by the payment of the duties, the said goods shall be sold at public sale, and as much as shall be necessary applied to the payment of the said duties, and the residue, after deducting the charges, which have accrued, shall be paid to the owner, or owners of such goods. PROVIDED ALWAYS, That where the amount of duties shall exceed fifty dollars, a discount shall be allowed for prompt payment, after the rate of ten per centum per annum on the amount of such excess: AND PROVIDED ALSO, That no person whose bond for the payment of duties is due and unsatisfied, shall be allowed a future credit with the collector, until such bond shall be fully paid or discharged.

And be it further enacted, That all the duties imposed by law on the tonnage of any ship or vessel, shall be paid to the collector, within ten days after entry made, and before such ship or vessel shall be permitted to clear out; the register of which ship or vessel at the time of entry, shall be lodged in the office of the collector, and there remain until such clearance.

(To be continued.)