

# Gazette of the United States.

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SATURDAY, SEPTEMBER 25, 1790.

[WHOLE No. 152.]

## COLLECTION LAW.—Continued.

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 (and upon the request of the party he is required) to appoint one merchant, and the owner or consignee to appoint another, who being sworn or affirmed by the collector, well and truly to appraise such goods, shall appraise or value them accordingly, and the duties upon such goods shall be estimated agreeably to such appraisement or valuation: And in respect to such damaged articles as are charged with a specific duty, by number, weight or measure, the said appraisers shall certify what in their judgment would have been their value, in case they had not been so damaged, and there shall be an abatement in the duty in proportion to the difference in value. *Provided*, That if the owner or owners, consignee or consignees of such goods not accompanied with an original invoice, shall chuse to wait the receipt thereof, in such case the said collector shall take into his custody the said goods, and shall keep or cause the same to be kept with due and reasonable care, at the expense and risk of the party or parties, until the said invoice shall arrive, or until the said party or parties shall consent to the valuation thereof.

And be it further enacted, That if any ship or vessel from any foreign port or place, compelled by distress of weather or other necessity, shall put into any port or place of the United States, not being destined for the same; and if the master or person having charge or command of such ship or vessel, together with the mate or person next in command, shall within twenty-four hours after her arrival, make protest in the usual form upon oath before a notary public, or other person duly authorized, or before the collector of the district where the said ship or vessel shall so arrive, who is hereby empowered to administer the same, setting forth the cause and circumstances of such distress or necessity, and shall within forty-eight hours after such arrival, make report to the said collector, of the said ship or vessel and her cargo as in other cases. And if it shall be made appear to the said collector, by the certificate of the wardens of the port, or other persons usually charged with, and accustomed to ascertaining the condition of ships and vessels arriving in distress, if any such there be, or by the certificate of any two reputable merchants, to be named for that purpose by the said collector, if no such wardens or other officers there be, that there is a necessity for unloading the said ship or vessel, the said collector shall grant a permit for that purpose, and shall appoint an inspector or inspectors to oversee such unloading. And all goods to be unloaded shall be stored under the direction of the said collector; who upon request of the master or other person having charge or command of such ship or vessel, or of the owner thereof, shall grant a licence to dispose of such part of the said cargo as may be of a perishable nature (if any there be) as may be necessary to defray the expenses attending such ship or vessel, and her cargo: *Provided*, That the duties thereupon be first paid. And the said goods, or the remainder thereof, may afterwards be reloaded on board the said ship or vessel, and the said ship or vessel may proceed with the same to the place of her destination, free from any other charge than for the storing and safe keeping of the said goods.

And be it further enacted, That the ad valorem rates of duty upon 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 charges.

And be it further enacted, That all foreign coins and currencies shall be estimated according to the following rates: Each pound sterling of Great-Britain, at four dollars and forty-four cents; each livre tournois of France, at eighteen cents and an half; each florin or guilder of the United Netherlands, at thirty-nine cents; each mark banco of Hamburg, at thirty-three cents and one third; each rix dollar of Denmark, at one hundred cents; each rial of 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 an half; and all other denominations of money in value as near as may be to the said rates.

And be it further enacted, That all duties on goods, wares and merchandize imported, shall be paid or secured to be paid, before a permit shall be granted for landing the same. And where the amount thereof on goods imported in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed fifty dollars, the same shall be immediately paid; but where the said amount shall exceed fifty dollars, the same may, at the option of the proprietor or proprietors, consignee or consignees, be either immediately paid or secured by bond, with condition for the payment thereof if accruing upon articles of the produce of the West-Indies, in four months; if accruing on Madeira wines, in twelve months; if accruing upon any other goods, wares or merchandize, other than teas imported from China, in six months; which bond at the like option of the said proprietor or proprietors, consignee or consignees, shall either include one or more sureties, to the satisfaction of the collector of the district where the said duties shall accrue, or shall be accompanied with a deposit, in the custody of the said collector, of so much of the said goods, as shall in his judgment be a sufficient security for the amount of the duties for which such bond shall have been given, and the charge of the safe keeping and sale of the goods so deposited; which deposit shall and may be accepted in lieu of the said surety or sureties, and shall be kept by the said collector, with due and reasonable care, at the expense and risk of the party or parties on whose account the same shall have been made, until the sum specified in such bond shall have become due, at which time if such sum shall not be paid, so much of the said deposited goods as may be necessary, shall be sold at public sale, and the proceeds thereof, after deducting the charges of keeping and sale, shall be applied to the payment of such sum, rendering the overplus and the residue of the said goods, if any there be, to the person or persons by whom such deposit shall have been made, or to his, her or their representatives. *Provided*, That no person whose bond for the payment of duties is due and unsatisfied, shall be allowed a future credit for duties, until such bond shall be fully paid or discharged.

*Provided always, and be it further enacted*, That all teas imported from China, may, at the option of the proprietor or consignee thereof, be deposited in the custody of the collector with whom the same shall be entered, or the duties thereon secured by bond, with one or more sureties, to the satisfaction of the collector, with

condition for the payment of such duties within twelve months; and in case of depositing such teas, they shall be kept at the charge of the person or persons depositing the same. And the collector shall deliver such teas, or part thereof, from time to time, to the person or persons depositing the same, or to his or their order, on payment of the duties for such parts as may be so delivered, and not otherwise; and in case the whole of the duties shall not be paid within eighteen months from the time of the entry made, it shall be the duty of the said collector to sell at public auction so much of the said teas as shall be sufficient to pay the duties then due, together with the charges of sale and safe keeping, and to return the overplus to the person or persons who shall have deposited such teas, or his, her or their representatives; and for such teas as have been imported from China in the present year, the owner or consignee thereof shall be entitled to deposit the same, or to give bond, payable in like manner, and under like regulations, as are herein before directed for teas which shall hereafter be imported, notwithstanding the duties on such teas may have been already secured to be paid.

And be it further enacted, That the duties imposed by law on the tonnage of any ship or vessel, shall be paid to the collector by the master or person having the charge or command of such ship or vessel, within ten days after his report to the said collector; and before such ship or vessel shall be permitted to clear out; the register of which ship or vessel shall at the time of entry be lodged in the office of the collector, and there remain until such clearance. And if any ship or vessel shall leave, or attempt to leave any district of the United States, without paying the said duties, the master or person having the charge or command of the same shall forfeit and pay five hundred dollars.

And be it further enacted, That to ascertain the tonnage of any ship or vessel, the surveyor, or such other person as shall be appointed by the collector of the district to measure the same, shall, if the said ship or vessel be double decked, take the length thereof from the fore part of the main stem to the after part of the stern post above the upper deck; the breadth thereof at the broadest part above the main wales, half of which breadth shall be accounted the depth of such vessel, and shall then deduct from the length three fifths of the breadth, multiply the remainder by the breadth, and the product by the depth, and shall divide this last product by ninety-five, the quotient whereof shall be deemed the true contents or tonnage of such ship or vessel. And if such ship or vessel be single decked, the said surveyor or other person shall take the length and breadth as above directed, in respect to a double decked ship or vessel, shall deduct from the said length three fifths of the breadth, and taking the depth from the under side of the deck plank to the ceiling in the hold, shall multiply and divide as aforesaid, and the quotient shall be deemed the tonnage of such ship or vessel.

And be it further enacted, That where any bond for the payment of duties shall not be satisfied on the day it became due, the collector shall forthwith cause a prosecution to be commenced for the recovery of the money thereon by action or suit at law, in the proper court having cognizance thereof; and in all cases of insolvency, or where any estate in the hands of executors or administrators shall be insufficient to pay all the debts due from the deceased, the debt due to the United States, on any such bond, shall be first satisfied.

And be it further enacted, That if any goods, wares or merchandize, of which entry shall have been made in the office of a collector, shall not be invoiced according to the actual cost thereof at the place of exportation, with design to evade the duties thereupon, or any part thereof, all such goods, wares or merchandize, or the value thereof, to be recovered of the person making entry, shall be forfeited. And in every case in which the said collector shall suspect that any such goods, wares or merchandize, are not invoiced at a sum equal to that for which they have usually been sold in the place or country from whence they were imported, it shall be the duty of such collector to take the said goods, wares and merchandize into his possession, and retain the same, with reasonable care, at the risk and expense of the owner or owners, consignee or consignees thereof, until their value at the time and place of importation shall be ascertained by two reputable merchants, to be chosen and appointed as in the case of damaged goods, or goods not accompanied with an invoice; and until the duties arising according to such valuation shall be first paid, or secured to be paid, as required by this act in other cases of importation: *Provided*, That in case of a prosecution for the forfeiture aforesaid, such appraisement shall not be construed to exclude other proof upon the trial, of the actual and real cost of the said goods at the said place of exportation.

And be it further enacted, That it shall be lawful for the collector or other officer of the customs, after entry made of any goods, wares or merchandize, on suspicion of fraud, to open and examine in the presence of two or more reputable merchants, any package or packages thereof; and if upon examination they shall be found to agree with the entries, the officer making such seizure shall cause the same to be repacked, and delivered to the owner or claimant forthwith; and the expense of such examination shall be paid by the said collector or other officer, and allowed in the settlement of his accounts; but if any of the packages so examined shall be found to differ in their contents from the entry, then the goods, wares or merchandize contained in such package or packages shall be forfeited: *Provided*, That the said forfeiture shall not be incurred, if it shall be made appear to the satisfaction of the collector and naval officer of the district where the same shall happen, if there be a naval officer, and if there be no naval officer, to the satisfaction of the said collector, or of the court in which a prosecution for the forfeiture shall be had, that such difference proceeded from accident or mistake, and not from an intention to defraud the revenue.

And be it further enacted, That every collector, naval officer and surveyor, or other person specially appointed by either of them for that purpose, shall have full power and authority to enter any ship or vessel in which they shall have reason to suspect any goods, wares or merchandize subject to duty shall be concealed; and therein to search for, seize and secure any such goods, wares or merchandize. And if they shall have cause to suspect a concealment thereof in any particular dwelling-house, store, building or other place, they or either of them shall upon application on oath to any justice of the peace, be entitled to a warrant to enter such house, store or other place (in the day time only) and there to search for such goods, and if any shall be found, to seize and secure the same for trial; and all such goods, wares and merchandize, on which the duties shall not have been paid or secured, shall be forfeited.

And be it further enacted, That all goods, wares and merchandize which shall be seized by virtue of this act, shall be put into and remain in the custody of the collector or such other person as he shall appoint for that purpose, until such proceedings shall be had as by this act are required, to ascertain whether the same have been

so seized or not; and it shall be adjudged that they are not forfeited they shall be forthwith restored to the owner or owners, claimant or claimants thereof. And if any person or persons shall conceal or buy any goods, wares or merchandize, knowing them to be liable to seizure by this act, such person or persons shall, on conviction thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

And be it further enacted, That it shall be the duty of the several officers of the customs to make seizure of, and secure any ship or vessel, goods, wares or merchandize, which shall be liable to seizure by virtue of this act, as well without as within their respective districts.

And be it further enacted, That if any officer or other person, executing or aiding and assisting in the seizure of goods, shall be fined or molested for any thing done in virtue of the powers given by this act, or by virtue of a warrant granted by any judge or justice pursuant to law, such officer or other person may plead the general issue, and give this act and the special matter in evidence; and if in such suit the plaintiff be non-suited, or judgment pass against him, the defendant shall recover double cost; and in actions, suits or information to be brought, where any seizure shall be made pursuant to this act, if the property be claimed by any person, in every such case the *onus probandi* shall be upon such claimant. And if any person shall forcibly resist, prevent or impede any officer of the customs or their deputies, or any person assisting them in the execution of their duty, such person so offending shall for every offence be fined in a sum not exceeding four hundred dollars.

And be it further enacted, That every collector, naval officer and surveyor shall within three months after he enters upon the execution of his office, give bond with one or more sufficient sureties, to be approved of by the comptroller of the treasury of the United States, and payable to the said United States, with condition for the true and faithful discharge of the duties of his office according to law; that is to say: The collector of Philadelphia, in the sum of sixty thousand dollars: The collector of New-York, fifty thousand dollars: The collector of Boston and Charlestown, forty thousand dollars: The collectors of Baltimore, and Charleston, thirty thousand dollars each: The collector of Norfolk and Portsmouth, fifteen thousand dollars: The collectors of Portsmouth in New-Hampshire, of Salem and Beverly, Wilmington in the State of Delaware, Annapolis, Georgetown in Maryland, Bermuda hundred and City-point, Alexandria, Wilmington, Newbern and Edenton in the State of North-Carolina, Newport and Providence in the State of Rhode-Island and Providence Plantations, ten thousand dollars each: The collectors of Newbury-Port, Gloucester, Marblehead, Plymouth, Nantucket, Portland and Falmouth, New-London, New-Haven, Fairfield, Perth-Amboy, Yorktown, Dumfries, Washington and Camden, Georgetown in South-Carolina, Beaufort and Savannah, each five thousand dollars: And all the other collectors in the sum of two thousand dollars each. The naval officers for the ports of Boston and Charlestown, New-York, Philadelphia, Baltimore, and Charleston, ten thousand dollars each; and all the other naval officers in the sum of two thousand dollars each. The surveyors of the ports of Boston and Charlestown, New-York, Philadelphia, Baltimore, and Charleston, five thousand dollars each; and all other surveyors one thousand dollars each. Which bonds shall be filed in the office of the said comptroller, and be by him severally put in suit for the benefit of the United States, upon any breach of the condition thereof. And as no provision has been heretofore specially made concerning the officers of the customs who may have been heretofore appointed in and for the States of North-Carolina, and Rhode-Island and Providence Plantations; the said officers respectively shall, within four months after the passing of this act, give bond with proper surety or sureties, in conformity to the provision aforesaid. *To be continued.*

TREASURY DEPARTMENT, Sept. 20, 1790.

IT is hereby made known, that the following arrangement has been adopted towards carrying into execution the Act, making provision for the debt of the United States, viz.

Loan-Office Certificates, and those issued by the Commissioners for the adjustment of accounts in the several States, will be receivable only at the Treasury and by the respective Commissioners of Loans within the States in which they were respectively issued. The Certificates issued by the Register of the Treasury, by the Pay Master General and Commissioner of Army Accounts, by the Commissioners for the adjustment of the Accounts of the Quarter Master's, Commissary's, Hospital, Clothing, and Marine Departments, Indents of Interest, and Bills of Old Emission, will be receivable indiscriminately at the Treasury and by the Commissioners of all the States. The situation of the Checks has dictated this arrangement for the greater security of the public against impositions by forged or counterfeit paper, and the details which have been adopted from the same consideration for the execution of the business are such, that it will give facility and dispatch, if applications from the Holders of Certificates of the Register of the Treasury and of the Paymaster General, and Commissioner of Army Accounts, and of the Commissioners of the five Departments above mentioned, are made in the first instance at the Treasury; and if applications from the Holders of Loan Office Certificates, and Certificates issued by the Commissioners for the adjustment of Accounts in the respective States, are made in like manner to the Commissioners of Loans within the States in which they were issued. Transfers can afterwards be made to any Office that the Proprietors of these Certificates may desire.

The Printers in the several States are requested to insert this.

PURSUANT to a Resolve or act of Congress of the 10th day of May, 1780, relative to the destruction of Loan-Office Certificates by accident; notice is hereby given to all whom it may concern, that on the 2d day of January 1780, the house occupied by the subscriber in Market-Street, Philadelphia, took fire and was consumed, in which was lodged a number of Loan-Office certificates as pr. list below, all which were destroyed by the said fire: Therefore if any person, hath any objection why the said Certificates should not be renewed, agreeable to the resolves of Congress, they must make them before the expiration of three months, from the date hereof.

Invoice of Loan-Office Certificates destroyed in the house of John Holker on the 2d day of January 1780.

1778.	No.		Dols.
March 13.	1636	1 Samuel Cooke, jun. New-York,	600
	1673	1 ditto, do.	600
			Dollars, 1200.

In testimony whereof I have signed the present for publication.  
New-York, July 26th, 1790.  
HOLKER.