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WEDNESDAY, JUNE 29, 1791.

[Whole No. 226.]

Compendium of the Law of the United States, laying DUTIES ON DISTILLED SPIRITS, after the last day of June, 1791, by Act of Congress, of the 3d of March, 1791.

THE duties heretofore laid on distilled spirits imported from abroad, are repealed.

On all spirits imported, more than 10 per cent. below proof, according to Dica's hydrometer, per gallon, a duty of 20 cents. Under 5 and not more than 10 per cent. below proof ditto, 21 cents.

Of proof and not more than 5 per cent. below proof ditto, 22 cents.

Above proof, but not exceeding 20 per cent. ditto, 25 cents. Ditto, more than 20 and not more than 40 per cent. ditto, 30 cents.

Ditto, more than 40 per cent. do. 40 cents.

To be collected in the same manner as the duties heretofore laid. If the duties do not exceed 50 dollars to be paid immediately.

From 50 dollars and not more than 500 dollars to be secured by bond or deposit in 4 months.

If above 500 dollars to be secured by bond or deposit in 6 months.

The master of any vessel having distilled spirits on board within 48 hours of arrival, to report the same to one of the inspectors of the port, under penalty of 500 dollars.

Two manifests to be delivered and the permit from collector for landing, to be indorsed by the officer of inspection before the spirits are landed.

Casks containing spirits to be branded, when landed. Certificate of entry of the whole to be given by the officer of inspection to the importer, and one certificate for each cask, to accompany the same wherever sent.

On all distilled spirits within the United States from foreign materials.

If more than 10 per cent. below proof, per gallon, 9 cents. Under 5 and not more than 10 per cent. do. 10 cents.

Proof and not more than 5 per cent. below proof, do. 11 cents. Above proof but not exceeding 20 per cent. do. 13 cents.

Ditto, more than 20 and not more than 40 per cent. do. 17 cents.

Ditto, more than 40 per cent. do. 25 cents.

The duties to be paid or secured before removal, at the option of the proprietor of the distillery, to be paid down with 2 cents per gallon abatement, or the whole secured by bond payable quarterly.

Before removal the officer to brand the number and name of distiller, place where situate, quantity of gallons and proof, and the duties being paid, the officer is to grant a certificate which is to attend each cask on removal. If removed without such brands and certificates, the same together with horses, carriages, vessel or boat employed in removal forfeited; the officer also forfeits the value of the spirits.

No spirits to be removed from distillery except between sunrise and sun-set, except by consent of and in presence of the officer on pain of forfeiture.

Stills employed in distilling from materials of growth or produce of the United States, in any other place than a city, town, or village, to pay 60 cents for every gallon of such still including the head.

Duties to be paid in the first fifteen days in January and July.

Proprietor of stills keeping daily accounts of spirits distilled, may on proof by oath or affirmation pay 9 cents per gallon on the quantity distilled, in lieu of duty on stills.

Distillers from foreign materials, to have painted or written, in front of the house or building used for distilling, and upon the door or entrance of the place where the liquors are kept, the words, "Distiller of Spirits." And three days before distilling to make entry of such distillery and building under forfeiture of 100 dollars, and the spirits.

Distillers on 1st July to make entry on that day or within three days.

Stock of spirits on hand on 1st July to be branded by the officer, "Old Stock." And on removal to be accompanied by certificate from officer on pain of forfeiting 50 dollars.

Every importer of distilled spirits on 1st July next or within three days, to enter all spirits in possession, to be marked and accompanied with a certificate in case of removal, as is directed above from distilleries, on failure of such entry to forfeit value of spirits.

Any cask with spirits which ought to be marked, found in possession without such mark and certificate, may be seized, and if not proved to have paid duties or to have been distilled as aforesaid, to be forfeited.

Officers in day time, on request may enter such houses, stores, &c. entered as aforesaid, and take an account and sample, on paying the usual price for the same.

For defacing the marks set as aforesaid on any cask, the person to forfeit one hundred dollars.

No cask marked "Old Stock" to be used for putting any other spirits in, nor shall distillers use such casks after 12 months on pain of forfeiting the spirits, except casks of 200 gallons and upwards not intended to be removed.

Spirits fraudulently hid or concealed are forfeited, and any judge of the United States or justice of peace, on reasonable cause of suspicion by oath or affirmation may by warrant authorize the officer in day time in presence of a constable, to enter and seize and carry away the same.

After the last of June next, no spirituous liquors except gin or cordials in cases, jugs or bottles, to be brought from foreign ports in less casks than 50 gallons, on pain of forfeiting spirits, vessel and cargo, except spirits not exceeding four gallons for each seaman.

Every distiller of spirits on which duty is charged by the gallon, is to keep a daily account of the spirits he shall sell, send out or distill, to be entered the day after in a book to be furnished them by the supervisors on demand, and to be returned at the end of each year, or when filled up to the officer of inspection, and the truth of the entries verified by oath or affirmation of the person making them: The book to be open to the inspection of surveyor, who may take minutes; for every neglect or refusal to keep such book or shew the same, the distiller forfeits 100 dollars.

Penalties are not to extend to persons having one still only not exceeding 50 gallons including the head.

Any supervisor or officer of inspection convicted of oppression or extortion forfeits 500 dollars, or imprisonment not exceeding six months or both and forfeit his office.

No fee to be taken for any certificate.

Supervisors or inspectors neglecting to perform the duties enjoined, are subject to damages to the party suffering.

ACTIONS for any thing done in pursuance of this act, are to be commenced within three months, and in the county, unless bro't in a court of the United States.

One half of the penalties and forfeitures are for the benefit of the person making seizure or discovering the offence.

Counterfeiting or forging certificates under this act, accepting or fraudulently altering the same, the person guilty forfeits 500 dollars.

Taking false oath or affirmation punishable as for perjury.

Giving or offering a bribe to officers, the person forfeits not exceeding 500 dollars.

For obstructing or hindering officer in execution of his duty, or refusing or attempting to rescue spirits after seizure, forfeit not exceeding 200 dollars.

Officer entering into collusion or concurring in fraudulent delivery of spirits, or for false marks or guilty of fraud or embezzlement, forfeits 1000 dollars, loss of office and disabled from holding any other office.

DRAWBACKS.

In case of exportation the whole duties to be remitted, deducting 4 cent per gallon, and adding to the allowance upon spirits distilled within the United States, from molasses 3 cents per gallon.

The exporter to give 24 hours notice to the proper officer who shall examine and inspect the same and brand each cask, &c. with the word "exportation," and certify the transaction to the collector: provided, the said allowance not to be made until after the exporter make oath that the said liquors are not intended to be re-landed within the United States, &c. then the allowance to be paid in six months. And in case that the owner shall countermand the said exportation, and give due notice thereof, it shall then be lawful for the collector to grant a permit for the re-landing the same.

Breach of this section punishable by forfeiture of vessel and cargo, except in cases of necessity and distress to save the ship and goods from perishing.

No spirits to be exported in vessels under 30 tons burthen.

Bonds given in consequence of this article, may be discharged after one year by the certificate of our consular resident at the port to which such liquors were exported, which shall be confirmed by the oath or affirmation of the captain and mate, or where no consular is resident, the certificate of two merchants of the United States or of the chief civil magistrate of said place, and in cases that will not admit of either, then the exporter may offer such other proof as he can produce, of which the collector is to be deemed sufficient judge; except in cases where the drawback amounts to 100 dollars or upwards, then to be referred to the comptroller of the treasury, whose decision shall be final.

REPORT OF THE SECRETARY OF STATE, ON THE SUBJECT OF THE COD AND WHALE FISHERIES.

No. XIII.

[CONTINUED.]

THE instances which have proved profitable to the owners are but few; greater losses are to be apprehended from the present high prices of all the necessaries and materials. To clear the expenses of a voyage, each vessel must at least bring a return of fifteen thousand guilders, exclusive of one thousand guilders for insurance, besides the yearly decrease of capital, which may be calculated on an average, at thirty thousand guilders for every vessel completely equipped, making the sum of three million eight hundred and seventy thousand guilders for one hundred and twenty-nine vessels which have been fitted out this present year, and which must each fetch out of the sea twenty tons of net goods to clear themselves. The prospect of doing this is very unfavorable, as all our neighbours use greater exertions in that trade than ever; to which they are encouraged by the aid of their respective governments, in particular the British, who allow forty shillings sterling per ton to each vessel which is employed in the whale fishery; by which means the number of their whaling vessels have, since the year 1749, (when the bounty was granted) increased from two to one hundred and nine vessels, which in the spring 1775, sailed from England and Scotland, measuring in the whole thirty-three thousand three hundred and eighteen tons, and amounting, at forty shillings per ton, to sixty-six thousand six hundred and thirty-six pounds, equal to seven hundred and thirty-two thousand nine hundred and ninety-six guilders, which amounts upon an average to six thousand seven hundred and twenty-five guilders for each vessel.

The fisheries in Sweden and Denmark have also received additional strength from the encouragements offered by their governments, without which they would have but little inducement to that trade; so that instead of Holland formerly exceeding all the other nations together in the whale fishery, they at present exceed the Dutch by one third in the number of vessels—nay, England alone now sends out nearly as many vessels as Holland.

Another obstacle presents itself with regard to the whale-bone trade. Of this article Holland formerly shipped five-eighths parts to Great-Britain, of which sale we are now deprived, on account of the high duty imposed on all foreign whale-bone imported into that kingdom, and which may be considered as an additional premium on the fishery of that nation, amounting commonly to fifty guilders per one hundred weight. Our exportation of whale oil is also on the decline. Hamburg and Bremen receive great supplies, partly from their own fisheries and partly from England and Russia, so as to be able to furnish the greatest part of Germany with that article. France and Spain are mostly supplied from England; and as it has been always computed, that three-fourths of the product of our fisheries are exported, the competition of those and other rival nations will scarcely leave a foreign market for us: our own provinces and the river Rhine, will be our limits.

Another disadvantage ought not to pass unnoticed, which is, that the prices of the produce of the fisheries are considerably reduced; the whale-bone of the latest voyage having already been sold as low as ninety guilders or less, which gives a loss. Oil may also, in case of a successful season, fall from sixty to forty guilders per twelve stekens (sixty-three gallons); and in that case, vessels that return with one half or two thirds of their cargo, must sink money.

These are the most material circumstances that impede the progress of our fisheries. The effect of the premium granted by the

British parliament, has already been severely felt by our Greenland fleets, having, since that period, decreased one third in number.

No. XIV.

ABSTRACT of LIVE STOCK exported from the United States, from about August 20th, 1789, to September 30, 1790, from returns in the Treasury-Office.

	French W. Ind.		All other countries.		Total.	
	Heads.	Value.	Heads.	Value.	Heads.	Value.
Horn'd cattle	3573	66915	1833	33045	5406	99960
Horses,	6970	263281	1658	76235	8628	339516
Mules,	22	833	215	8013	237	8846
Sheep,	5370	8502	4679	8537	10058	17039
Hogs,	4185	9580	1119	4901	5304	14481
	20129	349111	9504	130731	29633	479812

(To be concluded in our next.)

FROM THE (BOSTON) COLUMBIAN CENTINEL.

Mr. RUSSELL,

I HAVE assumed for a principle, that the English nation, having delegated all their collective power, have no right in their original character, to change their form of government, unless it has become absolutely inadequate to the purposes for which it was instituted. The people themselves, must from the necessity of the case be the judges of this fact; but if in forming this judgment, and acting in pursuance of it, they proceed from passion and not from principle, if they dissolve their compact from an idea, that "they have a right to do whatever they choose," and break the bands of society, in the forms of despotism, "because such is their pleasure," they may indeed go through the operation by the plenitude of their irresistible power, but the nation will meet with ample punishment, in their own misery, and the leaders who delude them, in the detestation of their own posterity. It is not by adopting the malignity of a political satyr, by converting the fallies of wit into the maxims of truth or justice, or by magnifying trivial imperfections into capital crimes, that a nation will be justified in resorting to its original strength, to contend against its delegated power. It is not a mechanical horror against the name of a king, or of aristocracy, nor a physical antipathy to the sound of an extravagant title, or to the sight of an innocent ribband, than can authorize a people to lay violent hands upon the constitution which protects their rights, and guards their liberties. They must feel an actual deprivation of their equal rights, and see an actual impossibility for their restoration in any other manner, before they can have a right to lay their hands on their swords, and appeal to Heaven. These are not the principles of slavery; they are the tenets of the only genuine liberty; which consists in a mean equally distant from the despotism of an individual, as of a million. They are sanctioned by our own uniform example, and will, I trust, never be departed from by the most enlightened, and most virtuous people on the globe. For sixteen years the people of America endured a continual succession of every indignity, which the pride of dominion, the insolence of power, and the rapacity of avarice, could inflict upon them, before they could resolve to renounce an authority, three thousand miles distant from them; and even then, they were so far from thinking they had a right to do whatever they chose, that by the very act, which renounced their connection with Great-Britain, they exposed to the world their own sufferings, and the various acts of tyranny, which had compelled them to "acquiesce in the necessity which denounced the separation," and, "appealed to the Supreme Judge of the world for the rectitude of their intentions." No, Sir, the venerable character who drew up this declaration, never could believe that the rights of a nation, have no other limits, than its powers.— Since the revolution, the people of the United States, have again been compelled to form a national government, and in its formation proceeded in the same spirit. The confederation was found totally incompetent for the purposes for which it was instituted; not from an abuse of the delegated powers, in those by whom it was administered, but because scarcely any powers at all had been given. The inefficiency of that system had long been fully demonstrated, and had reduced us to extreme distress. The States, United but in name, were upon the verge of general bankruptcy. Their credit sunk to the low-