

Act of Feb. 20,
1819, ch. 27.

twentieth day of February, one thousand eight hundred and four, entitled "An act continuing, for a limited time, the salaries of the officers of government therein mentioned," shall be continued as if the said act had not expired, or contained any provision for limiting its continuance.

APPROVED, April 27, 1816.

STATUTE I.

April 27, 1816.

CHAP. CIV.—*An Act for the payment of the militia, in the case therein mentioned.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the detachment of the militia of Kentucky, lately under the command of Colonel Dudley, for the term of six months, who were captured at fort Meigs, and paroled, be paid for the said term of six months, and that the proper officers of the War department liquidate and pay their claims, in the same manner that the claims of the regular troops of the United States would be liquidated and paid in like cases.

APPROVED, April 27, 1816.

STATUTE I.

April 27, 1816.

CHAP. CVII.—*An Act to regulate the duties on imports and tonnage.*

Act of April
30, 1816, ch.
172.

Act of March
3, 1817, ch. 51.

Act of April
20, 1818, ch. 103.

Act of April
20, 1818, ch. 98.

Act of March
3, 1819, ch. 75.

Act of April
18, 1820, ch. 44.

Act of May
15, 1820, ch.
126.

Time fixed for
the abolition of
the present du-
ties upon goods,
wares and mer-
chandise im-
ported into the
United States.

Substitution
of other ad va-
lorem and spe-
cific duties.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of June, one thousand eight hundred and sixteen, the duties heretofore laid by law, on goods, wares and merchandise, imported into the United States, shall cease and determine, and there shall be levied, and collected, and paid, the several duties hereinafter mentioned, that is to say:

First. A duty of seven and a half per centum ad valorem, on all dyeing drugs and materials for composing dyes, not subject to other rates of duty; gum arabic, gum senegal, saltpetre; jewelry, gold, silver, and other watches, and parts of watches; gold and silver lace, embroidery and epaulettes; precious stones and pearls of all kinds, set or not set; bristol stones or paste work, and all articles composed wholly or chiefly of gold, silver, pearl and precious stones; and laces, lace veils, lace shawls, or shades, of thread on silk.

Second. A duty of fifteen per centum ad valorem on gold leaf, and on all articles not free, and not subject to any other rate of duty.

Third. A duty of twenty per centum ad valorem on hempen cloth or sail cloth, (except Russian and German linens, Russia and Holland duck) stockings, of wool or cotton; printing types; all articles manufactured from brass, copper, iron, steel, pewter, lead or tin, or of which these metals, or either of them, is the material of chief value; brass wire, cutlery, pins, needles, buttons, button moulds and buckles of all kinds; gilt, plated and japanned wares of all kinds: cannon, muskets, fire arms and side arms; Prussian blue, china ware, earthen ware, stone ware, porcelain and glass manufactures, other than window glass and black glass quart bottles.

Fourth. A duty of twenty-five per centum ad valorem, on woollen manufactures of all descriptions, or of which wool is the material of chief value, excepting blankets, woollen rugs and worsted or stuff goods, shall be levied, collected and paid, from and after the thirtieth day of June next, until the thirtieth day of June, one thousand eight hundred and nineteen, and after that day, twenty per centum on the said articles; and on cotton manufactures of all descriptions, or of which cotton is the material of chief value, and on cotton twist, yarn or thread, as follows, viz: for three years next ensuing the thirtieth day of June next, a duty

of twenty-five per centum ad valorem; and after the expiration of the three years aforesaid, a duty of twenty per centum ad valorem: *Provided*, That all cotton cloths, or cloths of which cotton is the material of chief value, (excepting nankeens, imported directly from China) the original cost of which at the place whence imported, with the addition of twenty per centum, if imported from the cape of Good Hope, or from places beyond it, and of ten per cent. if imported from any other place, shall be less than twenty-five cents per square yard, shall, with such addition, be taken and deemed to have cost twenty-five cents per square yard, and shall be charged with duty accordingly: *Provided also*, that all unbleached and uncoloured cotten twist, yarn or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly; and all bleached or coloured yarn, the original cost of which shall have been less than seventy-five cents per pound, shall be taken and deemed to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *And provided further*, that cotton piece goods imported in ships or vessels of the United States which shall have sailed from the United States before the passage of this act, and shall arrive therein between the thirtieth day of June, one thousand eight hundred and sixteen, and the first day of June, one thousand eight hundred and seventeen, the original cost of which cotton piece goods, at the place whence imported, shall have been less than twenty-five cents per square yard, shall be admitted to entry, subject only to a duty of thirty-three and a third per centum on the cost of the said cotton piece goods in India, and on the usual addition of twenty per centum on that cost.

Ad valorem
and specific du-
ties.

Fifth. A duty of thirty per centum ad valorem on umbrellas, parasols, of whatever materials made, and sticks or frames for umbrellas or parasols; bonnets and caps for women, fans, feather ornaments for head-dresses, artificial flowers, millinery of all sorts; hats or caps of wool, fur, leather, chip, straw or silk; cosmetics, washes, balsams, perfumes; painted floor cloths; mats, of grass or flags; salad oil, pickles, capers, olives, mustard, comfits or sweetmeats, preserved in sugar or brandy, wafers, cabinet wares, and all manufactures of wood; carriages of all descriptions, and parts thereof; leather, and all manufactures of leather, or of which leather is the material of chief value; saddles, bridles, harness; paper of every description, paste-board, paper hangings, blank books, parchment, vellum; brushes, canes, walking sticks, whips; and clothing ready made. And in all cases where an ad valorem duty shall be charged, it shall be calculated on the net cost of the article, at the place whence imported (exclusive of packages, commissions and all charges) with the usual addition established by law, of twenty per cent. on all merchandise, imported from places beyond the cape of Good Hope, and of ten per centum on articles imported from all other places.

Sixth. The following duties, severally and specifically: on ale, beer and porter, in bottles, fifteen cents per gallon; on ale, beer and porter, imported otherwise than in bottles, ten cents per gallon; on alum, one dollar per hundred weight; on almonds, three cents per pound; on black glass quart bottles, one hundred and forty-four cents per groce; on boots, one dollar and fifty cents per pair; on bristles, three cents per pound; on playing cards, thirty cents per pack; on tarred cables and cordage, three cents per pound; on untarred cordage, yarns, twine, packthread, and seines, four cents per pound; on tallow candles, three cents per pound; on wax and spermaceti candles, six cents per pound; on Chinese cassia, six cents per pound; on cinnamon, twenty-five cents per pound; on cloves, twenty-five cents per pound: on cheese, nine cents per pound; on chocolate, three cents per pound; on cocoa, two cents per pound; on coal, five cents per heaped bushel: on copperas, one dollar per hundred weight; on copper rods, bolts, spikes or nails, and com-

Ad valorem
and specific du-
ties.

position rods, bolts, spikes or nails, four cents per pound; on coffee, five cents per pound; on cotton, three cents per pound: on currants, three cents per pound; on figs, three cents per pound; on foreign caught fish, one dollar per quintal; on mackerel, one dollar and fifty cents per barrel; on salmon, two dollars per barrel, and on all other pickled fish, one dollar per barrel: on window glass, not above eight inches by ten inches in size, two dollars and fifty cents per hundred square feet; on the same, not above ten inches by twelve inches in size, two dollars and seventy-five cents per hundred square feet; on the same, if above ten inches by twelve inches in size, three dollars and twenty-five cents per hundred square feet; on glue, five cents per pound; on gunpowder, eight cents per pound; on hemp, one dollar and fifty cents per hundred weight; on iron or steel wire not exceeding number eighteen, five cents per pound, and over number eighteen, nine cents per pound; on iron, in bars and bolts, excepting iron manufactured by rolling, forty-five cents per hundred weight; on iron in sheets, rods and hoops, two dollars and fifty cents per hundred weight, and in bars or bolts, when manufactured by rolling, and on anchors, one dollar and fifty cents per hundred weight; on indigo, fifteen cents per pound; on lead, in pigs, bars or sheets, one cent per pound; on shot manufactured of lead, two cents per pound; on red and white lead, dry or ground in oil, three cents per pound; on mace, one dollar per pound; on molasses, five cents per gallon; on nails, three cents per pound: on nutmegs, sixty cents per pound; on pepper, eight cents per pound; on pimento, six cents per pound; on plums, and prunes, three cents per pound; on muscatel raisins, and raisins in jars and boxes, three cents per pound; on all other raisins, two cents per pound; on salt, twenty cents per bushel of fifty-six pounds; on ochre, dry, one cent per pound, in oil, one and a half cents per pound; on steel, one dollar per hundred weight; on segars, two dollars and fifty cents per thousand; on spirits, from grain of first proof, forty-two cents per gallon; of second proof, forty-five cents per gallon; of third proof, forty-eight cents per gallon; of fourth proof, fifty-two cents per gallon; of fifth proof, sixty cents per gallon; above fifth proof, seventy-five cents per gallon; on spirits from other materials than grain, of first and second proof, thirty-eight cents per gallon; of third proof, forty-two cents per gallon; of fourth proof, forty-eight cents per gallon; of fifth proof, fifty-seven cents per gallon; above fifth proof, seventy cents per gallon; on shoes, and slippers of silk, thirty cents per pair; on shoes, and slippers of leather, twenty-five cents per pair; on shoes and slippers for children, fifteen cents per pair; on spikes, two cents per pound; on soap, three cents per pound; on brown sugar, three cents per pound; on white clayed or powdered sugar, four cents per pound; on lump sugar, ten cents per pound; on loaf sugar and on sugar candy, twelve cents per pound; (a) on snuff, twelve cents per pound; on tallow, one cent per pound; on tea, from China, in ships or vessels of the United States, as follows, viz. bohea, twelve cents per pound; souchong and other black, twenty-five cents per pound; imperial, gunpowder, and gomee, fifty cents per pound; hyson and young hyson, forty cents per pound: hyson skin and other green, twenty-eight cents per pound; on teas, from any other place, or in any other than ships or vessels of the United States, as follows, viz. bohea, fourteen cents per pound; souchong and other black, thirty-four

(a) The revenue or tariff act of 1816, ch. 107, lays a duty on "loaf sugar," of twelve cents a pound. Held that the words "loaf sugar," must be understood according to their general meaning in trade and commerce, and buying and selling; and if upon evidence it appeared that loaf sugar meant sugar in loaves, then crushed loaf sugar was not loaf sugar within the act. *The United States v. Ebenezer Breed and others*, 1 Sumner's C. C. R. 159.

To constitute an evasion of a revenue act, which shall be deemed, in point of law, a fraudulent evasion, it is not sufficient that the party introduces another article perfectly lawful, which defeats the policy contemplated by the act, or which supersedes or diminishes the use of the article taxed by the act. There must be substantially an introduction of the very thing taxed, under a false denomination or cover, with the intent to evade or defraud the act. *Ibid.* 166.

cents per pound; imperial, gunpowder and gomee, sixty-eight cents per pound; hyson and young hyson, fifty-six cents per pound; hyson skin and other green, thirty-eight cents per pound; on manufactured tobacco, other than snuff and segars, ten cents per pound; on whiting and Paris white, one cent per pound; on wine, as follows, viz. on Madeira, Burgundy, Champaign, Rhenish and Tokay, one dollar per gallon; on Sherry and St. Lucar, sixty cents per gallon; on other wine, not enumerated, when imported in bottles or cases, seventy cents per gallon; on Lisbon, Oporto and other wines of Portugal, and on those of Sicily, fifty cents per gallon; on Teneriffe, Fayal, and other wines of the western islands, forty cents per gallon; on all other wines when imported otherwise than in cases and bottles, twenty-five cents per gallon; on Russia duck, (not exceeding fifty-two archeens each piece,) two dollars; on ravens duck, (not exceeding fifty-two archeens each piece,) one dollar and twenty-five cents; on Holland duck, (not exceeding fifty-two archeens each piece,) two dollars and fifty cents; on spermaceti oil of foreign fishing, twenty-five cents per gallon; on whale and other fish oil, of foreign fishing, fifteen cents per gallon; and on olive oil in casks, at twenty-five cents per gallon.

SEC. 2. *And be it further enacted*, That the following articles shall be imported into the United States free of duties; that is to say, all articles imported for the use of the United States; philosophical apparatus, instruments, books, maps, charts, statues, busts, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching or engraving, specially imported by order and for the use of any society incorporated for philosophical or literary purposes, or for the encouragement of the fine arts, or by order, and for the use of any seminary of learning; specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery and other inventions, plants and trees; wearing apparel and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; regulus of antimony, bark of the cork tree, unmanufactured; animals imported for breed; burr stones, unwrought; gold coin, silver coin, and bullion; clay; unwrought copper; imported in any shape for the use of the mint; copper and brass, in pigs, bars, or plates, suited to the sheathing of ships; old copper and brass, and old pewter, fit only to be re-manufactured; tin, in pigs or bars; furs, undressed, of all kinds; raw hides and skins; lapis calaminaris; plaster of Paris; rags of any kind of cloth; sulphur or brimstone; barilla; Brazil wood, braziletto, red wood, camwood, fustic, logwood, Nicaragua, and other dye woods; wood, unmanufactured, of any kind; zinc, teutenague or spelter.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandise, on the importation of which in American or foreign vessels a specific discrimination has not been herein already made, which, after the said thirtieth day of June, one thousand eight hundred and sixteen, shall be imported, in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares and merchandise, imported in ships or vessels of the United States.

SEC. 4. *And be it further enacted*, That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner prescribed by the existing laws, subject to the following provisions, that is to say: that there shall not be an allow-

Articles exempt from duties.

Regulations as to drawback.

ance of the drawback of duties in the case of goods imported in foreign vessels from any of the dominions, colonies or possessions of any foreign power, to and with which the vessels of the United States are not permitted to go and trade; that there shall not be an allowance of the drawback of duties for the amount of the additional duties by this act imposed on goods imported in vessels not of the United States; that there shall not be an allowance of the drawback in case of foreign dried and pickled fish, and other salted provisions, fish oil, or playing cards; that there shall be deducted and retained from the amount of the duties on goods exported, with the benefit of drawback, (other than spirits) two and a half per centum; and that there shall be retained in the case of spirits exported with the benefit of drawback, two cents per gallon upon the quantity of spirits, and also three per centum on the amount of duties payable on the importation thereof. But, nevertheless, the provisions of this act shall not be deemed in any wise to impair any rights and privileges, which have been or may be acquired by any foreign nation, under the laws and treaties of the United States, upon the subject of exporting goods from the United States, with the benefit of a drawback of the duties payable upon the importation thereof.

Time allowed for giving exportation bonds.

SEC. 5. *And be it further enacted*, That after the thirtieth day of June next, in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed from the date of the entry, for giving the exportation bonds for the same: *Provided*, That the exporter shall, in every other particular, comply [with] the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Duties on tonnage, &c., to remain as they are.

SEC. 6. *And be it further enacted*, That the duty on the tonnage of vessels, and the bounties, advances, and drawbacks in the case of exporting pickled fish, of the fisheries of the United States, in the case of American vessels employed in the fisheries, and in the case of exporting sugar, refined within the United States, shall be and continue the same as the existing law provides. *Provided always*, That this provision shall not be deemed in anywise to impair any rights and privileges, which have been, or may be acquired by any foreign nation, under the laws and treaties of the United States, relative to the duty of tonnage on vessels.

Proviso.

Provisions of existing laws adopted with respect to this.

SEC. 7. *And be it further enacted*, That the existing laws shall extend to, and be in force for the collection of the duties imposed by this act, on goods, wares, and merchandise, imported into the United States; and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures; and for the allowance of the drawbacks and bounties by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter and thing, in the existing laws contained, had been inserted in, and re-enacted by this act. And that all acts, and parts of acts, which are contrary to this act, and no more, shall be, and the same are hereby repealed.

Parts of former laws also to apply. Discriminating duties.

Act of March 3, 1815, ch. 76.

SEC. 8. *And be it further enacted*, That the act passed the third day of March, one thousand eight hundred and fifteen, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States," shall apply and be in full force as to the discriminating duties established by this act on the tonnage of foreign vessels, and the goods, wares, and merchandise therein imported.

APPROVED, April 27, 1816.