

according to the same hydrometer, per gallon, thirteen cents; if above proof, but not exceeding twenty per cent. according to the same hydrometer, per gallon, fifteen cents; if of more than twenty and not more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty cents; if of more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty-five cents; molasses per gallon three cents; beer, ale, and porter, in casks, per gallon, five cents; beer, ale, and porter, in bottles, per dozen, twenty cents. Teas from China and India, in ships or vessels of the United States, bohea, per pound, ten cents; fouchong and other black teas, per pound, eighteen cents; hyson, per pound, thirty two cents; other green teas, per pound, twenty cents: Teas from Europe, in ships or vessels of the United States; bohea, per pound, twelve cents; fouchong and other black teas, per pound, twenty-one cents; hyson, per pound, forty cents; other green teas, per pound, twenty four cents: Teas from any other place, or in any other ships or vessels; bohea, per pound, fifteen cents; fouchong and other black teas per pound, twenty-seven cents; hyson per pound, fifty cents; other green teas, per pound, thirty cents; coffee per pound, four cents; cocoa per pound, one cent; brown sugar per pound, five cents; brown sugar, per pound, one and an half cent; other sugar per pound, two and an half cents; candles of tallow, per pound, two cents; candles of wax or spermaceti, per pound, six cents; cheese per pound, four cents; soap per pound, two cents; pepper per pound, six cents; pimento per pound, four cents; manufactured tobacco per pound, six cents; snuff per pound, ten cents; indigo per pound, twenty-five cents; cotton per pound, three cents; nails and spikes per pound, one cent; bar and other lead per pound, one cent; steel unwrought per hundred and twelve pounds, seventy-five cents; hemp per one hundred and twelve pounds, fifty-four cents; cables per one hundred and twelve pounds, one hundred cents; tarred cordage per one hundred and twelve pounds, one hundred cents; untarred cordage and yarn per one hundred and twelve pounds, one hundred and fifty cents; twine and pack thread per one hundred and twelve pounds, three hundred cents; salt per bushel, twelve cents; meat per bushel, ten cents; coal per bushel, three cents; boots per pair, six cents; shoes, slippers, and gaiters, made of leather, per pair, seven cents, shoes or slippers, made of silk or flax, per pair, ten cents; wool and cotton cards per dozen, fifty cents; playing cards per pack, ten cents; all china ware,

looking glasses, window and other glass, and all manufactures of glass, (black quart bottles excepted) twelve and half per centum ad valorem; marble, slate, and other stones, bricks, tiles, tables, mortars, and other utensils of marble or slate, and generally all stone and earthen ware, blank books, writing paper, and wrapping paper, paper hangings, paste boards, parchment and vellum, pictures and prints, painters colours, including lamp black, except those commonly used in dying, gold, silver, and plated ware, gold and silver lace, jewellery and paste work, clocks and watches, faces and knee buckles, grocery, (except the articles before enumerated) namely, cinnamon, cloves, mace, nutmegs, ginger, anniseed, currants, dates, figs, plumbs, prunes, raisins, sugar candy, oranges, lemons, limes, and generally, all fruits and comits, olives, capers, and pickles of every sort, oil, gun-powder, mustard in flour, ten per centum ad valorem; cabinet wares, batons, saddles, gloves of leather, hats of beaver, felt, wool, or a mixture of any of them, millenary ready made, castings of iron, and slit and rolled iron, leather tanned or tawed, and all manufactures of which leather is the article of chief value, except such as are herein otherwise rated; canes, walking-sticks and whips, clothing ready made, brusses, anchors, all wares of tin, pewtiner copper, oil or any of them, medicinal drugs, except those commonly used in dying, carpets and carpeting, all velvets, velverets, sattins, and other wrought silks, cambricks, muslins, mullinets, lawns, laces, gauzes, chintzes and coloured calicoes, and nankeens, seven and an half per centum ad valorem. All goods, wares, and merchandize imported directly from China or India, in ships or vessels not of the United States, teas excepted, twelve and an half per centum ad valorem. All coaches, chariots, phaetons, chaises, chairs, sofas, and other carriages, or parts of carriages, fifteen and an half per centum ad valorem; and five per centum ad valorem upon all other goods, wares and merchandize, except bullion, tin in pigs, tin plates, old pewter, brass, tutenague, iron and brass wire, copper in plates, salt petre, pliffet of Paris, wool, dyeing woods, and dyeing drugs, raw hides and skin, undressed furs of every kind, the sea stores of ships or vessels, the cloaths, books, household furniture, and the tools or implements of the trade or profession of persons who come to reside within the United States, philosophical apparatus specially imported for any seminary of learning, all goods intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported, and generally, all articles of the

growth, product or manufactures of the United States.

And be it further enacted, that an additional duty of ten per centum shall be levied on the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandize, which, on the said first day of December next, shall be imported in ships or vessels not of the United States, except in the cases in which an additional duty is herein before specially laid on any goods, wares, or merchandize, which shall be imported in such ships or vessels.

And be it further enacted, that all duties, which shall be paid, or deemed to be paid, by virtue of this act, shall be returned or discharged in respect to all goods, wares, or merchandize, whereon they shall have been so paid, or deemed to be paid, as, within twelve calendar months after payment made or tender given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained as an indemnification for whatever expence may have accrued concerning the same.

And be it further enacted, that there shall be allowed and paid on dried and pickled fish, of the fisheries of the United States, and on other provisions raised within the said states, which after the said last day of December next, shall be exported therefrom to any foreign port or place, in lieu of a drawback of the duty on salt which shall have been expended thereupon, according to the following rates, namely, dried fish per quintal, ten cents, pickled fish, and other salted provisions, per barrel, ten cents.

And be it further enacted, that where duties by this act are imposed, or drawbacks allowed on any specific quantity of goods, wares, and merchandize, the same shall be deemed to apply in proportion to any quantity, more or less, than such specific quantity.

And be it further enacted, that all the duties which by virtue of the act, intitled, "an act for laying a duty on goods, wares, and merchandizes imported into the United States," accrued between the time specified in the said act for the commencement of the said duties, and the respective times when the collectors entered upon the duties of their respective offices in the several districts, be, and they are hereby remitted and discharged, and in any case in which they may have been paid to the United States, restitution thereof shall be made.

And be it further enacted, that the several duties imposed by this act, shall continue to be collected and paid until the debts and purposes for which they are pledged and appropriated, shall be paid.