

either by weight or value, and a duty of fifteen per centum ad valorem on the cost of the article added thereto.

Tenth. On all old or scrap iron, ten dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use, and fit only to be remanufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly: *Provided*, also, That all vessels of cast iron, and all castings of iron or steel, plated or polished, but not soldered or brazed, after the casting, or with handles, rings, hoops, or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, that shall amount to more than the duty on castings.

Eleventh. On muskets, one dollar and fifty cents per stand; rifles two dollars and fifty cents each; on axes, adzes, hatchets, plane irons, socket chisels and vices, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels squares and brass shovels, and all other articles of iron or steel, plated or polished, but not soldered or brazed, after the casting, or with handles, rings, hoops, or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, that shall amount to more than the duty on castings.

Twelfth. On screws made of iron or steel, wood screws, twelve cents per pound; and on all other screws of iron not specified, thirty per centum ad valorem; on brass screws thirty cents per pound; on sheet and rolled brass, a duty of thirty per centum ad valorem; on brass battery or laminated knifes, twelve cents per pound.

Thirteenth. On cast, shear, and German steel bars, one dollar and fifty cents per one hundred and twelve pounds; and on all other steel in bars, two dollars and fifty cents per one hundred and twelve pounds; on solid headed pins, and on all other package pins, not exceeding five thousand to the pack of twelve papers, forty cents per pack, and in the same proportion for a greater or less quantity; on round pins, twenty cents per pound; on sewing, tailoring, dancing, netting, and all other kinds of needles, a duty of twenty per centum ad valorem; on common tinned and japanned saddlery, of all descriptions, twenty per centum ad valorem.

Fourteenth. On japanned ware of all kinds, or paper mache, and plated and gilt wares of all kinds, and on cutlery of all kinds, and on all other manufactures, not otherwise specified, made of brass, iron, steel, lead, copper, pewter, or tin, or of which either of these metals is a component material, thirty per centum ad valorem: *Provided*, That all manufactures of iron and steel, or other metals, partly finished, shall pay the same rates of duty as if entirely finished.

Fifteenth. On lead, in pigs and bars, three cents per pound; on old and scrap lead, one cent and a half per pound; leaden pipes, lead shot, and lead in sheets, or in any other form not herein specified, four cents per pound; on type metal and stereotype plates, twenty-five per centum ad valorem; types, whether new or old, twenty-five per centum ad valorem; on copper bottoms cut round, and copper bottoms raised at the edge, and still bottoms cut round and turned up on the edge, and parts thereof, and on copper plates or sheets, weighing more than thirty-four ounces per square foot, commonly called brasses, copper, thirty per centum ad valorem; on copper rods and bolts, nails and spikes, four cents per pound; and on patent sheathing metal composed in part of copper, two cents per pound.

Sixteenth. On tin, in pigs, bars, or blocks, one per centum ad valorem; tin, in plates or sheets, torn plates, taggers tin, and tin foil, two and a half per centum ad valorem; on silver plated metal in sheets, and on Argentine, salabot, or German silver, in sheets or otherwise, unmanufactured, thirty per centum ad valorem; on manufactures of German silver, bell metal, zinc, and bronze, thirty per centum ad valorem; on zinc, in sheets ten per centum ad valorem: *Provided*, That old bells, or parts thereof, fit only to be remanufactured, shall not be considered manufactures of bell metal, but shall be admitted free of duty; on bronze powder, bronze liquor, iron liquor, red liquor, and aquia, twenty per centum ad valorem.

Seventeenth. On coal, one dollar and seventy-five cents per ton; on coke, or culm of coal, five cents per bushel.

Eighteenth. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties: that is to say: First. On all vessels of wax, articles, and manufactures of cut glass, when the cutting on the article does not exceed one third the height or length thereof, a duty of twenty-five cents per pound; when the cutting exceeds one-third the height or length, but does not exceed one-half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, candlesticks, tapers, lenses, lamps, prisms and parts of the same, and on all drops, needles, spangles, and ornaments, used for mountings, a duty of forty-five cents per pound; on articles of plain, moulded, or pressed glass, weighing over eight ounces, a duty of ten cents per pound; on articles of plain, moulded, or pressed glass, weighing eight ounces or under, except tumblers, a duty of twelve cents per pound; on plain, moulded, or pressed tumblers, ten cents per pound; on all plain, moulded, or the bottoms ground, or painted, an additional duty of four cents per pound: *Provided*, That all articles of moulded or pressed glass, being cut, roughed, or polished, in part or parts thereof, and all other wares or articles of flat glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass of the description and glass to which they may severally belong.

Nineteenth. On all apothecary vials and bottles, not exceeding the capacity of six ounces each, one dollar and seventy-five cents per gross; apothecary vials and bottles exceeding six ounces, and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents per gross; on all perfume and fancy vials and bottles, except not exceeding the capacity of four ounces each, two dollars and fifty cents per gross; and those exceeding four ounces, and not exceeding, in capacity, sixteen ounces each, three dollars per gross.

Twentieth. On black and green glass bottles and jars, exceeding eight ounces, and not exceeding in capacity one quart each, a duty of three dollars per gross; when exceeding the capacity of one quart each, four dollars per gross; on emerald, prism and carboys, of the capacity of a gallon or less, fifteen cents each; when exceeding in capacity half a gallon, and not exceeding three gallons each, a duty of thirty cents each; exceeding three gallons, fifty cents each.

Twenty-first. On cylinder or broad window glass, not exceeding eight by ten inches, two cents per square foot; above that, not exceeding ten by twelve inches, two and a half cents per square foot; above that, and not exceeding fourteen by ten inches, three and a half cents per square foot; above that, and not exceeding sixteen by eleven inches, four cents per square foot; above that, and not exceeding eighteen by twelve inches, five cents per square foot; above that, and not exceeding twenty by twelve inches, six cents per square foot; above that, and not exceeding twenty-two by twelve inches, seven cents per square foot; above that, and not exceeding twenty-four by twelve inches, eight cents per square foot; and all exceeding eighteen by twelve inches, ten cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to form, shall pay the highest duties herein imposed on the different descriptions of window glass. On all polished plate glass, whether imported as window glass, or however otherwise specified, not silvered, and not exceeding twelve by eight inches, five

cents per square foot; above that, and not exceeding sixteen by eleven inches, eight cents per square foot; above that, and not exceeding twenty-two by fourteen inches, twelve cents per square foot; all above twenty-two by fourteen inches, thirty per centum ad valorem; if silvered, an addition of twenty per centum shall be made to the duty; if framed, a duty of thirty per centum ad valorem: *Provided*, That on all cylinder or broad glass, weighing over one hundred pounds per one hundred square feet, there shall be an additional duty on the excess of the same rate as herein imposed.

Twenty-second. On porcelain glass, on glass colored, or paintings on glass, a duty of thirty per centum ad valorem; on all articles or manufactures of glass not specified, connected with other materials, rendering it impracticable to separate it and determine its weight, twenty-five per centum ad valorem.

Twenty-third. On china ware, and all other ware composed of earth and mineral substances, not otherwise enumerated, whether gilt, painted, printed, plain or glazed, a duty of thirty per centum ad valorem.

Twenty-fourth. On tanned, sole, or bend leather, six cents per pound; on all upper leather not otherwise specified, eight cents per pound; on sheep skins tanned and dressed, or skivers, two dollars per dozen; on goat skins or morocco tanned and dressed, two dollars and fifty cents per dozen; on goat and sheep skins tanned and not dressed, one dollar per dozen; on men's boots and booties of leather, wholly or partially manufactured, one dollar and twenty-five cents per pair; women's boots and booties of leather, wholly or partially manufactured, fifty cents per pair; women's shoes or slippers, wholly or partially manufactured, whether of leather, prunella, or other material, except silk, twenty-five cents per pair; on raw hides of all kinds, whether dry or salted, five per centum ad valorem; on all skins pickled and in casks, not specified, twenty per centum ad valorem.

Twenty-fifth. On men's leather habit gloves, one dollar and twenty-five cents per dozen; women's leather habit gloves, one dollar per dozen; women's extra and demi length leather gloves, one dollar and fifty cents per dozen; children's extra and demi length leather gloves, seventy-five cents per dozen; on leather caps or hats, leather braces or suspenders, and on all other braces or suspenders, of whatever material or materials composed, except India rubber, and on leather bottles, patent leather, and on all other manufactures of leather, or of which leather is a component material of chief value, not otherwise specified, a duty of thirty-five per centum ad valorem.

Twenty-sixth. On furs of all kinds on the skin, undressed, five per centum ad valorem; on furs dressed on the skin, on all hatters' furs, whether dressed or undressed, not on the skin, twenty-five per centum ad valorem; for hats, caps, muffs, tippets, and other manufactures of fur not specified, thirty-five per centum ad valorem; fur hat bodies, frames, or felts, manufactured, not put in form or trimmed, or otherwise, twenty-five per centum ad valorem; hats of wool, hat bodies or felts made in whole or in part of wool, eighteen cents each.

Twenty-seventh. On hats and bonnets for men, women, and children, from Panama, Manila, Leghorn, Naples, or elsewhere, composed of satin, straw, chip, grass, palm leaf, ratan, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise specified, a duty of thirty-five per centum ad valorem: *Provided*, That all hats, braids, plaits, spatters, or willow squares, used for making hats or bonnets, shall pay the same rate of duty as manufactured hats or bonnets.

Twenty-eighth. On all ornamental feathers and artificial flowers, or parts thereof, of whatever materials composed, hair bracelets, chains, ringlets, curls or bristles, human hair, cleaned and prepared for use, and on fans of every description, twenty-five per centum ad valorem; on all hair, human or otherwise, uncleaned and unmanufactured, ten per centum ad valorem; on hair cloth or seating, and on hair belts and hair gloves, twenty-five per centum ad valorem; on curled hair or miss for beds or mattresses, ten per centum ad valorem; on feathers for beds, and on downs of all kinds, twenty-five per centum ad valorem; on India rubber, oil cloth, webbing, shoes, breeches or suspenders, or other fabrics of manufactured articles composed wholly or in part of India rubber, thirty per centum ad valorem: *Provided*, That breeches or suspenders of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly. On all clocks, twenty-five per centum ad valorem, and on glaziers' diamonds, when set, twenty-five per centum ad valorem; on ship or box chronometers, twenty-five per centum ad valorem; and on watches or parts of watches, and watch materials not specified, seven and a half per centum ad valorem; on crystals of glass for watches, and on glasses or pobbles for spectacles or eyeglasses, when not set, two dollars per gross; on gems, pearls, or precious stones seven per centum ad valorem; on imitations thereof, and compositions of glass or paste, on cameos and imitations thereof, on mosaics not specified, of whatever materials composed, whether real or imitation, set or not set, seven and a half per centum ad valorem; on jewelry, composed of gold, silver, or platinum, and on gold and silver leaf, twenty per centum ad valorem; on gilt, plated, or imitation jewelry, and Dutch metal in leaf, twenty-five per centum ad valorem; on Scagliola table tops, and table tops of small or composition, inlaid with precious stones or marble pieces of composition, known as mosaics, on table tops of marble or composition, when inlaid with various colored marbles, and on alabaster and spar ornaments, thirty per centum ad valorem; on manufactures of services, vessels, and wares of all kinds not otherwise specified, of silver or gold, or of which either of these metals shall be a component material of chief value, whether plain, chased, engraved or embossed, an ad valorem duty of thirty per centum.

Twenty-ninth. On all manufactures of wood, not otherwise specified, thirty per centum

ad valorem: *Provided*, That boards, planks, scantlings, lawn or sawed timber, unwrought spars, and all other descriptions of wood which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly; and on timber to be used in building wharves and fire wood, twenty per centum ad valorem: *Provided*, also, That rough boards, planks, staves, scantling, and sawed timber, not planed or wrought into any shapes for use, shall pay a duty of twenty per centum ad valorem: *And, provided, further*, That rose wood, satin wood, mahogany and cedar wood, shall pay a duty of fifteen per centum ad valorem; on walking canes and sticks, frames and sticks for umbrellas, for parasols, and for sunshades, cabinet wares or household furniture not otherwise specified, musical instruments of all kinds, carriages and parts thereof, thirty per centum ad valorem: *Provided, also*, That strings for musical instruments, of catgut or whiptail, and all other strings or threads of similar materials, shall pay a duty of fifteen per centum ad valorem.

Thirtieth. On unmanufactured marble, in the rough slab or block, twenty-five per centum ad valorem; on marble busts or statuary, not specially imported, as herein after provided for, and on all other manufactures of marble not specified, a duty of thirty per centum ad valorem; on slates of all kinds, paving tiles and bricks, twenty-five per centum ad valorem; on baskets and other manufactures, not specified, of grass, straw, osier or willow, and palm leaf, twenty-five per centum ad valorem; on wax, amber, or composition beads, and on all other beads not otherwise enumerated, and shell or fancy boxes not otherwise specified, twenty-five per centum ad valorem; on combs for the hair, of whatever material composed, twenty-five per centum ad valorem; on brushes and brooms of all kinds, thirty per centum ad valorem; and on all bristles, one cent per pound; on dolls and toys of every description, of whatever material or materials composed, thirty per centum ad valorem; on metal buttons of all kinds, thirty per centum ad valorem: *Provided*, That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and charged with duty accordingly; on all other buttons, and on all button moulds, of whatever material composed, twenty-five per centum ad valorem: *Provided*, That fastings, prunellas, and similar fabrics, not specified, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons, shoes, or booties, and that mohair or worsted cloth, black linen canvass, figured satin, and figured or broadened or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons, tortoise shell, ivory, or teeth of elephants unmanufactured, horns and teeth, and horn and bone tips, shall be admitted to entry at a duty of five per centum ad valorem; otherwise, to be subject to the rates of duty chargeable on them, respectively, according to their component materials.

Thirty-first. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected and paid on the importation of the articles hereinafter mentioned, the following rates of duty: that is to say: On white or red leads, litharge, or acetate or chromate of lead, dry or ground in oil, four cents per pound; on whitening or Paris white, and all ochres or ochry earths used in the composition of painters' color, when dry one cent per pound, when ground in oil one cent and a half per pound; on sulphate of barytes, one half cent per pound; on linseed, hempseed, and rapeseed oil, twenty-five cents per gallon; on putty, one cent and a half per pound.

Thirty-second. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty: that is to say: First. On bank, folio, quarto post of all kinds, and letter and bank note paper, seven cents per pound; on antiquarian, dandy, drawing, elephant, double elephant, folsop, imperial, medium, pot, pith, royal, super-royal, and writing paper, fifteen cents per pound; on copperplate, copying, blotting, colored for labels, colored for medals, marble or fancy colored, glass paper, morocco paper, pasteboard, pressing board, sand paper, tissue paper, and on all gold or silver paper, whether in sheets or strips, twelve and a half cents per pound; on colored copperplate, printing, and stainers' paper, ten cents per pound; on binders' boards box boards, mill boards, paper makers' boards, sheathing, wrapping and cartridge paper, three cents per pound; and all paper envelopes, whether plain, ornamental, or colored, and on all billeted or fancy note paper, of whatever form or size, when of less size than letter paper, thirty per centum ad valorem; on music paper with lines, and on paper gilt or covered with metal other than gold or silver, paper snuff boxes japanned or not japanned, and all other fancy paper boxes, twenty-five per centum ad valorem; on all paper hangings, or paper for screens or fire boards, thirty-five per centum ad valorem; on all blank or visiting cards, twelve cents per pound; on playing cards, twenty-five cents per pack; on blank books when bound twenty cents per pound; when unbound, fifteen cents per pound; on all parchment and vellum, and on asses skin and imitation thereof, wafers, sealing wax, and black lead pencils, crayons of all kinds, and the metallic pens, twenty-five per centum ad valorem; quills, prepared or unmanufactured, fifteen per centum ad valorem; on rags, of whatever material, waste or shoddy, a quarter of one cent per pound; and all other paper not enumerated fifteen cents per pound.

Thirty-third. On all books printed in the English language, or of which English forms the text, when bound thirty cents per pound, when in sheets or boards twenty cents per pound: *Provided*, That whenever the im-

porter shall prove, to the satisfaction of the collector, when the goods are entered, that any such book has been printed and published abroad more than one year, and not republished in this country, or has been printed and published abroad more than five years before such importation, then and in such case, said books shall be admitted at one half of the above rate of duties: *Provided*, That the said terms of one year and five years, shall in no case commence or be computed at and from a day before the passage of this act. On all books printed in Latin or Greek, or in which either language forms the text, when bound fifteen cents per pound, when unbound thirteen cents per pound; on all books printed in Hebrew or in which that language forms the text, when bound ten cents per pound, and when unbound eight cents per pound: *Provided*, That all books printed in foreign languages, Latin, Greek and Hebrew excepted, shall pay a duty of five cents per volume when bound or in boards, and in sheets fifteen cents per pound; and editions of works in the Greek, Latin, Hebrew or English language, which have been printed forty years prior to the date of importation, shall pay a duty of five cents per volume; and all reports of legislative committees appointed under foreign Governments shall pay a duty of five cents per volume. On polyglots, lexicons and dictionaries, five cents per pound; on books of engravings or plates, with or without letter press, whether bound or unbound, and on maps and charts, twenty per centum ad valorem.

Thirty-fourth. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties: that is to say: First. On raw sugar (commonly called brown sugar) not advanced beyond its raw state by claying, boiling, clarifying or other process, and on sirup of sugar, or of sugar cane, and on brown clayed sugar, two and a half cents per pound; on all other sugars when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents per pound; on refined sugar, whether loaf, lump, crushed, or pulverized, and when, after being refined, they have been tintured, colored, or in any way adulterated) and on sugar candy, four and a half mills per pound: *Provided*, That all sirups of sugar or sugar cane, entered under the designation of molasses, or any other appellation than "sirup of sugar" or of sugar cane shall be liable to forfeiture to the United States. On comfits, on sweetmeats, or fruits preserved in molasses, sugar, or brandy, and on confectionary of all kinds, not otherwise specified, twenty-five per centum ad valorem: *Provided, further*, That an inspection under such regulations as the Secretary of the Treasury may prescribe, shall be made of all sugars and molasses imported from foreign countries, in order to prevent frauds, and to prevent the introduction of sugars, sirup of sugar, sirup of cane, or battery sirup, under the title of molasses, or in any other improper manner.

Thirty-fifth. On cocoa, one cent per pound; chocolate, four cents per pound; on mace, fifty cents per pound; nutmegs, thirty cents per pound; cloves, eight cents per pound; cinnamon, twenty-five cents per pound; oil of cloves, thirty cents per pound; Chinese cassia, five cents per pound; pimento, five cents per pound; on black pepper, five cents per pound; Cayenne and African, or Chili pepper, ten cents per pound; ginger, ground, four cents per pound; ginger in the root, when not preserved, two cents per pound; on mustard, twenty-five per centum ad valorem; on mustard seed and on linseed, five per centum ad valorem; on camphor, refined, twenty cents per pound; crude camphor, five cents per pound; on indigo, five cents per pound; on wood or pastel, one cent per pound; on ivory or bone black, three-fourths of one cent per pound; on alum, one cent and a half per pound; on opium, seventy-five cents per pound; on roll brinestone, camelol and other mercurial preparations, corrosive sublimate and red precipitate, twenty-five per centum ad valorem; on blue or Roman vitriol or sulphate of copper, four cents per pound; on sweet oil of almonds, nine cents per pound; on dates, one cent per pound; figs two cents per pound; on all nuts not specified, except those used for dyeing, one cent per pound; on muscatel and bloom raisins, either in boxes or jars, three cents per pound; and on all other raisins, two cents per pound; on olives, thirty per centum ad valorem.

Thirty-sixth. On olive oil in casks, twenty cents per gallon; olive salad oil in bottles or bottles, thirty per centum ad valorem; on spermaceti oil, of foreign fisheries, fifteen cents per gallon; whale bone, the product of foreign fisheries, whole and a half per centum ad valorem; wax tapers thirty per centum ad valorem; on tallow one cent per pound, beeswax, bleached or unbleached, and shoemaker's wax, fifteen per centum ad valorem; Castile soap, thirty per centum ad valorem; and on all soft soap, fifty cents per barrel; on starch, two cents per pound; on pearl or hulled barley, two cents per pound; on corks, thirty per centum ad valorem; on sponges and spunk, twenty per centum ad valorem; on orange and lemons, in boxes, barrels, or casks, and on grapes not dried, in boxes, kegs, or jars, twenty per centum ad valorem.

Thirty-seventh. On salt, eight cents per bushel of fifty-six pounds, on saltpetre, partially refined, one fourth of one cent per pound; completely refined, two cents per pound; on bleaching powder, or chloride of lime, one cent per pound; on vinegar, eight cents per gallon; on spirits of turpentine, ten cents per gallon; on beef and pork, two cents per pound; hams and bacon, three cents per pound; prepared meats, poultry or game, in cases or otherwise, and Bologna sausages, twenty-five per centum ad valorem; on cheese, nine cents per pound; butter, five cents per pound; on lard, three cents per pound; macaroni and vermicelli, gelatine, jellies, and all similar preparations, thirty per centum ad valorem; on wheat, twenty-five cents per bushel; barley, twenty cents per bushel; rye, fif-

teen cents per bushel; oats, ten cents per bushel; Indian corn, or maize, ten cents per bushel; wheat flour, seventy cents per one hundred and twelve pounds; Indian meal, twenty cents per one hundred and twelve pounds; potatoes, ten cents per bushel; on foreign-caught fish, viz. dried or smoked, one dollar per one hundred and twelve pounds; on mackerel and herrings, pickled or salted, one dollar and fifty cents per barrel; on pickled salmon, two dollars per barrel; on all other fish, pickled, in barrels, one dollar per barrel; on all other pickled fish, imported otherwise than in barrels or half barrels, not specified, twenty per centum ad valorem; and on sardines and other fish, preserved in oil, twenty per centum ad valorem. *Provided*, That fresh-caught fish, brought in for daily consumption, shall be exempt from duty. On fish glue or isinglass, twenty per centum ad valorem; on pickles, casars and sauces of all kinds, not otherwise enumerated, thirty per centum ad valorem; on castor oil, fifty cents per gallon; neasfoot, and animal oils, and all volatile and essential oils, not otherwise specified, twenty per centum ad valorem; on all gums and other resinous substances, not specified, in a crude state, fifteen per centum ad valorem; and on the said articles, when not in a crude state, and on pastes, balsams, essences, tinctures, extracts, cosmetics, and perfumes, not otherwise enumerated, twenty-five per centum ad valorem; on benzoin, citric, white or yellow muriatic, nitric, oxalic, pyrologeneous, and tartaric acids, twenty per centum ad valorem; on boracic acid, five per centum ad valorem; borax or tincal, twenty-five per centum ad valorem; on amber, ambergris, ammonia, annatto, aniseed, arrow root, vanilla beans, French chalk, red chalk, juniper berries, manganese, nitrate of lead, chromate, bichromate, and prussiate of potash, glauber and Rochelle salts, Epsom salts or sulphate of magnesium, and all other chemical salts or preparations of salts not enumerated, smalts, soda, and all carbonates of soda, by whatever name designated, other than soda ash, barilla, and kelp, twenty per centum ad valorem; on sulphate of quinine, forty cents per ounce, avoirdupois; on soda ash, five per centum ad valorem.

Thirty-eighth. On brandy, one dollar per gallon; on other spirits manufactured or distilled from grain or other materials, for first and second proofs, sixty cents, for third proof, sixty-five cents, for fourth proof, seventy cents, for fifth proof, seventy-five cents, and all above fifth proof, ninety cents per gallon; on Madeira, Sherry, San Lucas, and Canary wine, in casks or bottles, sixty cents per gallon; on champagne wines, forty cents per gallon; on port, Burgundy, and claret wines, in bottles, thirty-five cents per gallon; on port and Burgundy wines in casks, fifteen cents per gallon; on Tenerife wines in casks or bottles, twenty cents per gallon; on claret wines in casks, six cents per gallon; on the white wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, seven and a half cents per gallon; in bottles (twenty cents per gallon); on the aed wines not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles, sixty-five cents per gallon; in casks, twenty-five cents per gallon; on other wines of Sicily, in casks or bottles, fifteen cents per gallon; on all other wines, not enumerated, and other than those of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles, sixty-five cents per gallon; in casks, twenty-five cents per gallon: *Provided*, That nothing herein contained shall be construed or permitted to operate so as to interfere with subsisting treaties with foreign nations: *Provided further*, That all imitations of brandy or spirits, or of any of the said wines, and all wines imported by any name whatever, shall be subject to the duty provided for the genuine article, and to the highest rate of duty applicable to the article of the same name: *And provided further*, That when wines are imported in bottles, the bottles shall pay a separate duty, according to the rate established by this act. On cordials and liqueurs of all kinds, sixty cents per gallon; on arrack, absynthe, Kirschen wasser, ratafia, and other similar spirituous beverages, not otherwise specified, sixty cents per gallon; on ale, porter, and beer, in bottles, twenty cents per gallon; otherwise than in bottles, fifteen cents per gallon; on tobacco, in leaf or unmanufactured, twenty per centum ad valorem; on cigars of all kinds, forty cents per pound; on snuff, twelve cents per pound; manufactured tobacco, other than snuff and cigars, ten cents per pound.

Thirty-ninth. *And be it further enacted*, That from and after the day and year before mentioned, the following articles shall be exempt from duty, namely: First. All articles imported for the use of the United States.

Second. All goods, wares, or merchandise of the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, and books and personal and household effects, not merchandise, of citizens of the United States dying abroad.

Third. Paintings and statuary, the production of American artists residing abroad.

Fourth. Wearing apparel in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and tools of trade, occupation, or employment, of persons arriving in the United States.

Fifth. Philosophical apparatus, instruments, books, maps and charts, statues, busts, and casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported in good faith for the use of any society

incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.

Sixth. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts; specimens in natural history, mineralogy, and botany; trees, shrubs, plants, bulbs or roots, and garden seeds not otherwise specified; berries, nuts, and vegetables, used principally in dyeing or composing dyes; all dye woods in stick; whale and other fish oils of American fisheries, and all other articles the produce of said fisheries; animals imported for breed; fish, fresh caught, imported for daily consumption; fruit, green or ripe, from the West Indies, in bulk; tea and coffee when imported in American vessels from the place of the growth or production.

Seventh. Adhesive felt for sheathing vessels, alacornae, aloes, antimony crude, argol; asafoetida, awa root, barilla, bark of cork tree unmanufactured; balls or bell metal, old and only fit to be manufactured, or parts thereof, and chimes of bells; brass in pigs or bars, and old brass only fit to be remanufactured; Brazil wood, crude brimstone, and flour of sulphur; bullion, burr stones unwrought, cantharides, chalk, clay unwrought, cochineal, coins of gold and silver, copper imported in any shape for the use of the mint, copper in pigs or bars, and copper ore, plates or sheets of copper for sheathing vessels, but none is to be so considered except that which is fourteen inches wide and forty-eight inches long, and weighing from fourteen to thirty-four ounces per square foot; old copper fit only to be remanufactured; cream of tartar; emery; bints, ground bint, gold bullion, gold epaulets and wings, grind stones, gum Arabic, gum Senegal, gum tragacanth, India rubber, in bottles or sheets, or other junk, unmanufactured, and old junk, oakum, kelp, kermes, lac dye, lacches, madder, madder root, mother of pearl, kneel, wax, waxes, pale leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be remanufactured, platinum unmanufactured, Wray's mineralised, plaster of Paris unwrought, ratons and seeds unmanufactured, rhubarb, sulphur, other crude, unrefined, silver, silver leaf, silver spangles and wings, unmanufactured, polishing stones, stone called system stone, stones, terra when crude, turpentine, urticaria, well, woods of all kinds, when unmanufactured, not herein enumerated.

Eighth. *And be it further enacted*, That on all articles not herein enumerated or provided for, there shall be levied, collected, and paid a duty of twenty per centum ad valorem.

Ninth. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and that a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise which shall be imported from any port or place east of the Cape of Good Hope in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise which shall be imported after the day that this act goes into operation 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 shall then be paid on goods, wares or merchandise imported in ships or vessels of the United States.

Tenth. *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties on completion of the entry, the said goods, wares, or merchandise shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if such goods remain in public store beyond sixty days (except in the case of goods imported from beyond the Cape of Good Hope remaining for the space of ninety days) without payment of the duties thereon, then said goods, wares, and merchandise, or such quantities thereof as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and, at the said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the dates of entry at the rate of six per centum per annum, shall be applied to the payment of the duties, and any balance of money remaining on hand above the full amount of duties, storage, expenses, and interest aforesaid, shall be such quantities of any goods, wares, or merchandise as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector to the owner, importer, consignee, or agent, and proper receipts taken for the same: *And provided*, That if no claim be made by such owner, importer, consignee, or agent for the portion of goods which may remain in the hands of the collector, after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the

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