

WESTERN CAROLINIAN.

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NEW TARIFF.

[BY AUTHORITY.]

Act to amend the several Acts for imposing duties on imports.

Be it enacted by the senate and house of representatives of the United States in congress assembled, that, from and after the thirtieth day of June, one thousand eight hundred and twenty-four, in lieu of the duties now imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

First. On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: *Provided*, That, on all manufactures of wool, except flannel and baizes, the actual value of which, at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

Second. On all manufactures, not hemp, or of which cotton flax, or materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem, on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, 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 any place beyond it; and of ten per centum, if imported from any other place, shall be less than thirty cents per square yard, shall with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton 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 cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided*, also, that the provision of this act shall not apply to, or be enforced against, importation of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing.

Third. On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-six; afterwards, a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more.

Fourth. On all Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass, and on all flats, braids, or plats, for making of hats or bonnets, a duty of fifty per centum ad valorem; and all hats or bonnets of straw, chip, or grass, which, at the place whence imported, shall have cost less than one dollar each, shall, with such addition, be taken and deemed to have cost one dollar each, and shall be charged with duty accordingly.

Fifth. On japanned wares of all kinds, on plate wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, lead, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem.

On bolting cloths, fifteen per centum ad valorem;
On hair cloth and hair sating, thirty per centum ad valorem;
On marble, and all manufactures of marble, thirty per centum ad valorem;
On all paper hangings, forty per centum ad valorem;
On crochets, lace, or other material, thirty-five per centum ad valorem; on all other laces, twelve and a half per centum ad valorem;
On lead, in pigs, bars, or sheets, two cents per pound;
On leaden shot, three and one half cents per pound;
On red or white lead, dry, or ground in oil, four cents per pound;
On Brussels, Turkey, and Wilton carpets and carpeting, fifty cents per square yard;
On all Venetian and Ingrain carpets and carpeting, twenty-five cents per square yard;
On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, twenty cents per square yard;
On oil cloth carpeting, and on oil cloths, of every description, a duty of twenty per centum ad valorem;
On all other carpets and carpeting, flags, and floor-cloths made of tow, thirty per centum ad valorem;
On hemp, at the rate of thirty-five dollars per ton;
On tarred cables and cordage, four cents per pound;
On untarred cordage, yarns, twine, pack thread, and seines, five cents per pound;
On cotton bagging, three cents and three fourths of a cent per square yard;
On iron, in bars or bolts, not manufactured, in whole or in part, by rolling, ninety cents per hundred and twelve pounds;
On round iron, or braziers' rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive; and on iron, in nail or spike rods, slit; and on iron, in sheets, and hoop iron; and on iron, slit or rolled, for band iron, scroll iron, or casement rods, three cents per pound;
On iron spikes, four cents per pound;
On iron nails, cut or wrought, five cents per pound;
On tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound;
On iron or steel wire, not exceeding number eighteen, five cents per pound; over number eighteen, nine cents per pound;
On square wire, used in the manufacture of stretchers for umbrellas, twelve per centum ad valorem;
On anvils and anchors, two cents per pound;
On iron cables or chains, or parts thereof, three cents per pound; and no drawbacks shall be allowed on the exportation of any cables or parts thereof.

On mill cranks and mill irons, of wrought iron, four cents per pound;
On mill saws, one dollar each;
On blacksmith's hammers and sledges, two and a half cents per pound;
On muskets, one dollar and fifty cents per stand;
On rifles, two dollars and fifty cents each;
On all other fire arms, and on side arms, thirty per centum ad valorem;

On cutting knives, scythes, sickles and reaping hooks, spades and shovels, of iron or steel, thirty per centum ad valorem;
On screws of iron, weighing twenty-five pounds, or upwards, thirty per centum ad valorem;
On iron, for wood, called wood screws, thirty per centum ad valorem;
On vessels of cast iron, not otherwise specified, one and a half cents per pound;
On all other castings of iron, not specified, one cent per pound;
On all vessels of copper, thirty-five per centum ad valorem;
On quills, prepared or manufactured, twenty-five per centum ad valorem;
On slates and tiles, for building, twenty-five per centum ad valorem;
On black lead pencils, forty per centum ad valorem;
On tallow candles, five cents per pound;
On spermaceti candles, eight cents per pound;
On soap, four cents per pound;
On lard, three cents per pound;
On wheat, twenty-five cents per bushel;
On oats, ten cents per bushel;
On wheat flour, fifty cents per hundred weight;
On potatoes, ten cents per bushel;
On coal, six cents per hundred weight;
On corks, twelve cents per pound;
On prulle and other shoes or slippers, of stuff or nankeen, twenty-five cents per pair;
On laced boots or bootees, one dollar fifty cents per pair;
On linseed, rape seed, and hemp seed oil, twenty-five cents per gallon;
On castor oil, forty cents per gallon;
On ale, beer and porter, imported in bottles, twenty cents per gallon; if imported otherwise than in bottles, fifteen cents per gallon;
On beef and pork, two cents per pound;
On butter, five cents per pound;
On vinegar, eight cents per gallon;
On alum, two dollars and fifty cents per hundred weight;
On refined saltpetre, three cents per pound;
On blue or Roman vitriol, four cents per pound;
On oil of vitriol, three cents per pound;
On Glauber salts, two cents per pound;
On Epsom salts, four cents per pound;
On camphor, crude, eight cents per pound;
On camphor, refined, twelve cents per pound;
On copperas, two dollars per hundred weight;
On Cayenne pepper, fifteen cents per pound;
On ginger two cents per pound;
On chocolate, four cents per pound;
On currants and figs, three cents per pound;
On plums, prunes, and Muscatel raisins, and raisins in jars and boxes, four cents per pound;
On all other raisins, three cents per pound;
On window glass, not above eight inches by ten inches in size, three dollars per hundred square feet; not above ten inches by twelve inches in size, three dollars and fifty cents per hundred square feet; and if above ten inches by twelve inches in size, four dollars per hundred square feet: *Provided*, That all window glass, imported in plates, uncut, shall be chargeable with the highest rate of duty hereby imposed.

On black glass bottles, not exceeding the capacity of one quart, two dollars per gross; on bottles exceeding one quart, and not more than two quarts, two dollars and fifty cents per gross; over two quarts, and not exceeding one gallon, three dollars per gross;
On demijohns, twenty-five cents each;
On apothecaries vials, of the capacity of four ounces and less, one dollar per gross; on the same, above

four ounces, and not exceeding eight ounces, one dollar and twenty-five cents per gross;
On all wares of cut glass, not specified, three cents per pound, and, in addition thereto, an ad valorem duty of thirty per centum;
On all other articles of glass, two cents per pound, and, in addition thereto, an ad valorem duty of twenty per centum;
On all books, which the importer shall make it satisfactorily appear to the collector of the port at which the said shall be entered, were printed previous to the year one thousand seven hundred and seventy-five; and also, all books printed in other languages than English, four cents per volume, except books printed in Latin or Greek on all books printed in Latin or Greek, when bound, fifteen cents per pound; when not bound, thirteen cents per pound;
On all other books, when bound, three cents per pound; when in sheets or boards, twenty-six cents per pound;
On folio and quarto post paper, of all kinds, twenty cents per pound;
On foolscap and all drawing and writing paper, seventeen cents per pound;
On printing, copper-plate, and engravers' paper, ten cents per pound;
On sheathing paper, binders' and box boards, and wrapping paper, of all kinds, three cents per pound;
On all other paper, fifteen cents per pound;

A duty of twelve and a half per centum ad valorem on all articles not herein specified, and now paying a duty of seven and a half per centum ad valorem; with the exception of patent adhesive felt, for covering ship's bottoms, which shall be admitted free of duty, until June thirtieth, one thousand eight hundred and twenty-six;

Sec. 2. And be it further enacted, That an addition of ten per centum shall be made to the several rates of duties hereby imposed upon the several articles aforesaid, which, after the said respective time for the commencement of the duties hereby imposed, shall not be applied to articles imported in ships or vessels, not of the United States, entitled by treaty, or by any act of Congress, to be admitted on payment of the same duties that are paid on like articles imported in ships or vessels of the United States.

Sec. 3. And be it further enacted, That there shall be allowed a drawback of the duties by this act imposed upon the exportation of any articles that shall have paid the same, within the time, and in the manner, and subject to the provisions and restrictions, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen.

Sec. 4. And be it further enacted, That the drawback allowed by law on plain silk cloths, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped, or painted, in the United States. But, whenever any such cloths, so imported, shall be intended to be so coloured, printed, stained, dyed, stamped, or painted, and afterwards to be imported from the United States, with privilege of drawback, each package thereof shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the Custom House; and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the sample thereof reserved, shall be entered in the books of the custom house; and after such examination, said goods shall be repacked in the original package, and the said original package shall be marked with a custom house mark. And whenever any such goods, being thus coloured, printed, stained, dyed, stamped, or painted, shall be entered at the cus-

tom house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person, so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident; and no such application for drawback shall be made, except on the contents of entire packages; and, upon application for such entry and drawback, the contents of the packages, so offered, shall be examined by an inspector of the customs, and measured or weighed, and compared with the original entry, registry, and samples; and if, upon such comparisons and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered, except by being coloured, printed, stained, dyed, stamped, or painted, as aforesaid, then the person, so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall thereupon be entitled to drawback, as in other cases: *Provided*, That the exporter shall, in every case, comply with the regulations and formalities, hitherto established, for entries of goods for exportation, with the benefit of drawback. And if any person shall present, for exportation and drawback, any coloured, printed, stained, dyed, stamped, or painted silk cloths, knowing the same not to be entitled to drawback, according to the provision of this act, or shall wilfully misrepresent or conceal the contents or quality of any packages as aforesaid, the said goods, so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Sec. 5. 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, for the necessary and punishment of all offences, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing, to that effect, in the existing laws contained, had been inserted in, and re-enacted by this act.

Sec. 6. And be it further enacted, That the provisions of the second section of the act of Congress, entitled "An act to regulate the duties on imports and tonnage," approved April twenty-seventh, one thousand eight hundred and sixteen, shall extend and enure to the benefits of schools and colleges within the United States, or the territories thereof, in the same manner, and under the like limitations and restrictions, as is provided in said act, with respect to seminaries of learning.

H. CLAY,
Speaker of the House of Representatives.
JOHN GAILLARD,
President of the Senate pro tem.
Washington, May, 22 1824.
Approved: JAMES MONROE.

State of North-Carolina,
CABARRUS COUNTY.
COURT OF Pleas and Quarter Sessions, April Term, 1824: Caleb P. Alexander, versus James Pickens; original attachment, levied on lands, &c. It appearing to the court that the defendant in this case is not an inhabitant of this state, it is therefore ordered, that publication be made three months in the Western Carolinian, giving notice to said defendant to appear at the next Court of Pleas and Quarter Sessions to be held for said county, at the court-house in Concord, on the third Monday of July next, to reply, plead, or demur, otherwise judgment final will be entered against him, and execution awarded accordingly.

Test: DANIEL COLEMAN, c. c. e.
Price adv. \$4. R16

State of North-Carolina,
WILKES COUNTY.
COURT OF Pleas and Quarter Sessions, May Term, 1824: James Brown vs. John McConel; original attachment, levied on two tracts of land. It appearing to the court that the defendant lives out of this state, it is therefore ordered, that publication be made for three months in the Western Carolinian, that the defendant appear at the next county court to be held for the county of Wilkes, at the court-house in Wilkesboro', on the first Monday in August next, and reply and plead to issue, or judgment will be entered against him for plaintiff's demand. It is ordered.
Test: R. MARTIN, c. w. c. e.

On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: *Provided*, That, on all manufactures of wool, except flannel and baizes, the actual value of which, at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

On all manufactures, not hemp, or of which cotton flax, or materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem, on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, 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 any place beyond it; and of ten per centum, if imported from any other place, shall be less than thirty cents per square yard, shall with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton 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 cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided*, also, that the provision of this act shall not apply to, or be enforced against, importation of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing.

On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-six; afterwards, a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more.

On all Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass, and on all flats, braids, or plats, for making of hats or bonnets, a duty of fifty per centum ad valorem; and all hats or bonnets of straw, chip, or grass, which, at the place whence imported, shall have cost less than one dollar each, shall, with such addition, be taken and deemed to have cost one dollar each, and shall be charged with duty accordingly.

On japanned wares of all kinds, on plate wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, lead, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem.

On bolting cloths, fifteen per centum ad valorem;
On hair cloth and hair sating, thirty per centum ad valorem;
On marble, and all manufactures of marble, thirty per centum ad valorem;
On all paper hangings, forty per centum ad valorem;
On crochets, lace, or other material, thirty-five per centum ad valorem; on all other laces, twelve and a half per centum ad valorem;
On lead, in pigs, bars, or sheets, two cents per pound;
On leaden shot, three and one half cents per pound;
On red or white lead, dry, or ground in oil, four cents per pound;
On Brussels, Turkey, and Wilton carpets and carpeting, fifty cents per square yard;
On all Venetian and Ingrain carpets and carpeting, twenty-five cents per square yard;
On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, twenty cents per square yard;
On oil cloth carpeting, and on oil cloths, of every description, a duty of twenty per centum ad valorem;
On all other carpets and carpeting, flags, and floor-cloths made of tow, thirty per centum ad valorem;
On hemp, at the rate of thirty-five dollars per ton;
On tarred cables and cordage, four cents per pound;
On untarred cordage, yarns, twine, pack thread, and seines, five cents per pound;
On cotton bagging, three cents and three fourths of a cent per square yard;
On iron, in bars or bolts, not manufactured, in whole or in part, by rolling, ninety cents per hundred and twelve pounds;
On round iron, or braziers' rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive; and on iron, in nail or spike rods, slit; and on iron, in sheets, and hoop iron; and on iron, slit or rolled, for band iron, scroll iron, or casement rods, three cents per pound;
On iron spikes, four cents per pound;
On iron nails, cut or wrought, five cents per pound;
On tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound;
On iron or steel wire, not exceeding number eighteen, five cents per pound; over number eighteen, nine cents per pound;
On square wire, used in the manufacture of stretchers for umbrellas, twelve per centum ad valorem;
On anvils and anchors, two cents per pound;
On iron cables or chains, or parts thereof, three cents per pound; and no drawbacks shall be allowed on the exportation of any cables or parts thereof.

On mill cranks and mill irons, of wrought iron, four cents per pound;
On mill saws, one dollar each;
On blacksmith's hammers and sledges, two and a half cents per pound;
On muskets, one dollar and fifty cents per stand;
On rifles, two dollars and fifty cents each;
On all other fire arms, and on side arms, thirty per centum ad valorem;

On cutting knives, scythes, sickles and reaping hooks, spades and shovels, of iron or steel, thirty per centum ad valorem;
On screws of iron, weighing twenty-five pounds, or upwards, thirty per centum ad valorem;
On iron, for wood, called wood screws, thirty per centum ad valorem;
On vessels of cast iron, not otherwise specified, one and a half cents per pound;
On all other castings of iron, not specified, one cent per pound;
On all vessels of copper, thirty-five per centum ad valorem;
On quills, prepared or manufactured, twenty-five per centum ad valorem;
On slates and tiles, for building, twenty-five per centum ad valorem;
On black lead pencils, forty per centum ad valorem;
On tallow candles, five cents per pound;
On spermaceti candles, eight cents per pound;
On soap, four cents per pound;
On lard, three cents per pound;
On wheat, twenty-five cents per bushel;
On oats, ten cents per bushel;
On wheat flour, fifty cents per hundred weight;
On potatoes, ten cents per bushel;
On coal, six cents per hundred weight;
On corks, twelve cents per pound;
On prulle and other shoes or slippers, of stuff or nankeen, twenty-five cents per pair;
On laced boots or bootees, one dollar fifty cents per pair;
On linseed, rape seed, and hemp seed oil, twenty-five cents per gallon;
On castor oil, forty cents per gallon;
On ale, beer and porter, imported in bottles, twenty cents per gallon; if imported otherwise than in bottles, fifteen cents per gallon;
On beef and pork, two cents per pound;
On butter, five cents per pound;
On vinegar, eight cents per gallon;
On alum, two dollars and fifty cents per hundred weight;
On refined saltpetre, three cents per pound;
On blue or Roman vitriol, four cents per pound;
On oil of vitriol, three cents per pound;
On Glauber salts, two cents per pound;
On Epsom salts, four cents per pound;
On camphor, crude, eight cents per pound;
On camphor, refined, twelve cents per pound;
On copperas, two dollars per hundred weight;
On Cayenne pepper, fifteen cents per pound;
On ginger two cents per pound;
On chocolate, four cents per pound;
On currants and figs, three cents per pound;
On plums, prunes, and Muscatel raisins, and raisins in jars and boxes, four cents per pound;
On all other raisins, three cents per pound;
On window glass, not above eight inches by ten inches in size, three dollars per hundred square feet; not above ten inches by twelve inches in size, three dollars and fifty cents per hundred square feet; and if above ten inches by twelve inches in size, four dollars per hundred square feet: *Provided*, That all window glass, imported in plates, uncut, shall be chargeable with the highest rate of duty hereby imposed.

On black glass bottles, not exceeding the capacity of one quart, two dollars per gross; on bottles exceeding one quart, and not more than two quarts, two dollars and fifty cents per gross; over two quarts, and not exceeding one gallon, three dollars per gross;
On demijohns, twenty-five cents each;
On apothecaries vials, of the capacity of four ounces and less, one dollar per gross; on the same, above

four ounces, and not exceeding eight ounces, one dollar and twenty-five cents per gross;
On all wares of cut glass, not specified, three cents per pound, and, in addition thereto, an ad valorem duty of thirty per centum;
On all other articles of glass, two cents per pound, and, in addition thereto, an ad valorem duty of twenty per centum;
On all books, which the importer shall make it satisfactorily appear to the collector of the port at which the said shall be entered, were printed previous to the year one thousand seven hundred and seventy-five; and also, all books printed in other languages than English, four cents per volume, except books printed in Latin or Greek on all books printed in Latin or Greek, when bound, fifteen cents per pound; when not bound, thirteen cents per pound;
On all other books, when bound, three cents per pound; when in sheets or boards, twenty-six cents per pound;
On folio and quarto post paper, of all kinds, twenty cents per pound;
On foolscap and all drawing and writing paper, seventeen cents per pound;
On printing, copper-plate, and engravers' paper, ten cents per pound;
On sheathing paper, binders' and box boards, and wrapping paper, of all kinds, three cents per pound;
On all other paper, fifteen cents per pound;

A duty of twelve and a half per centum ad valorem on all articles not herein specified, and now paying a duty of seven and a half per centum ad valorem; with the exception of patent adhesive felt, for covering ship's bottoms, which shall be admitted free of duty, until June thirtieth, one thousand eight hundred and twenty-six;

Sec. 2. And be it further enacted, That an addition of ten per centum shall be made to the several rates of duties hereby imposed upon the several articles aforesaid, which, after the said respective time for the commencement of the duties hereby imposed, shall not be applied to articles imported in ships or vessels, not of the United States, entitled by treaty, or by any act of Congress, to be admitted on payment of the same duties that are paid on like articles imported in ships or vessels of the United States.

Sec. 3. And be it further enacted, That there shall be allowed a drawback of the duties by this act imposed upon the exportation of any articles that shall have paid the same, within the time, and in the manner, and subject to the provisions and restrictions, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen.

Sec. 4. And be it further enacted, That the drawback allowed by law on plain silk cloths, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped, or painted, in the United States. But, whenever any such cloths, so imported, shall be intended to be so coloured, printed, stained, dyed, stamped, or painted, and afterwards to be imported from the United States, with privilege of drawback, each package thereof shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the Custom House; and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the sample thereof reserved, shall be entered in the books of the custom house; and after such examination, said goods shall be repacked in the original package, and the said original package shall be marked with a custom house mark. And whenever any such goods, being thus coloured, printed, stained, dyed, stamped, or painted, shall be entered at the cus-

tom house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person, so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident; and no such application for drawback shall be made, except on the contents of entire packages; and, upon application for such entry and drawback, the contents of the packages, so offered, shall be examined by an inspector of the customs, and measured or weighed, and compared with the original entry, registry, and samples; and if, upon such comparisons and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered, except by being coloured, printed, stained, dyed, stamped, or painted, as aforesaid, then the person, so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall thereupon be entitled to drawback, as in other cases: *Provided*, That the exporter shall, in every case, comply with the regulations and formalities, hitherto established, for entries of goods for exportation, with the benefit of drawback. And if any person shall present, for exportation and drawback, any coloured, printed, stained, dyed, stamped, or painted silk cloths, knowing the same not to be entitled to drawback, according to the provision of this act, or shall wilfully misrepresent or conceal the contents or quality of any packages as aforesaid, the said goods, so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Sec. 5. 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, for the necessary and punishment of all offences, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing, to that effect, in the existing laws contained, had been inserted in, and re-enacted by this act.

Sec. 6. And be it further enacted, That the provisions of the second section of the act of Congress, entitled "An act to regulate the duties on imports and tonnage," approved April twenty-seventh, one thousand eight hundred and sixteen, shall extend and enure to the benefits of schools and colleges within the United States, or the territories thereof, in the same manner, and under the like limitations and restrictions, as is provided in said act, with respect to seminaries of learning.