



Laws of the United States.

An act supplementary to, and to amend, an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed second March, one thousand seven hundred and ninety-nine, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the third day of March next, no goods, wares, or merchandise, subject to ad valorem duty, and imported into the United States, shall be admitted to an entry, or unless the same be admitted to be presented to the collector at the time of entry, or unless the same be admitted in the mode authorized and prescribed in the next ensuing section of this act: Provided, That this prohibition shall not extend to such goods, wares or merchandise as shall have been taken from a wreck.

Sec. 2. And be it further enacted, That when no invoice has been received of any goods, wares, or merchandise, imported and subject to ad valorem duty as aforesaid, the owner, importer, consignee, or agent, shall make oath of the same, and the Collector of the port shall be, and he is hereby, authorized, if, in his judgment, the circumstances under which such goods, wares, or merchandise, shall have been imported, or any other circumstance connected therewith render it expedient, to admit the same to an entry, on an appraisalment thereof duly made, in the manner hereinafter prescribed: Provided, The owner, importer, consignee, or agent, of such goods, wares, or merchandise, shall, previous to such entry, give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of the same within eight months from the time of entry, if the same were imported from any port or place on this side, and within eighteen months if from any port or place beyond the Cape of Good Hope or Cape-Horn, or from the Cape of Good Hope, and to pay any amount of duty, to which it may appear, by such invoice, the said goods, wares, or merchandise, were subject, over and above the amount of duties estimated on the said appraisalment.

Sec. 3. And be it further enacted, That when goods, wares, or merchandise, imported into the United States, shall not have been entered in pursuance of the provisions of this or any other act, regulating imports and tonnage, the same shall be deposited, according to existing laws, in the public ware-house, and shall there remain, at the expense and risk of the owner, until such invoice be produced: Provided, however, That when the said goods, wares, or merchandise, shall have remained in the public ware-house nine months, if imported from any port or place on this side, and eighteen months, if from any port or place beyond the Cape of Good Hope, or Cape Horn, or from the Cape of Good Hope, and no invoice shall be produced, then the said goods, wares and merchandise, shall be appraised, and the duties estimated thereon in the manner hereinafter directed: Provided, also, That nothing herein contained, shall be understood to prohibit the sale of such quantities of goods, stored as aforesaid, as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times, when such duties shall become due and payable: And provided further, That the Collector be, and he is hereby authorized to direct an earlier sale of articles of a perishable nature, and of such as may be liable to waste; first giving such notice of the sale, as circumstances may admit, by public advertisement, in one or more papers, at or nearest to the port where such sale may be had; which said articles the Collector shall previously cause to be appraised, and the duties estimated thereon, in the manner hereinafter directed: and the proceeds of such sale shall be disposed of at the expiration of the said periods of nine and eighteen months, respectively, as the case may be, in the manner prescribed by the fifty-sixth section of the act regulating the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine. Provided also, That nothing in this section shall be construed to affect the cases contemplated by the fifty-sixth section of the act regulating the collection of duties on imports and tonnage, passed the second of March, one thousand seven hundred and ninety-nine.

Sec. 4. And be it further enacted, That in all cases where goods, wares, or merchandise, shall have been imported into the United States, and shall be entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port at the time of entry, to the owner, importer, consignee, or agent, in lieu of the oath now prescribed by law in such case:

Consignee, Importer, or Agent's Oath. I do solemnly and truly (swear or affirm,) that the invoice and bill of lading now presented by me to the collector of _____, are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise im-

ported in the _____, whereof _____ is master, from _____ for account of any person whomsoever, for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice, or bill of lading of the said goods, wares and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares and merchandise, according to the said invoice and bill of lading; that nothing has been on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly (swear or affirm) that to the best of my knowledge and belief (insert the name and residence of the owner or owners, is or are) owner of the goods, wares and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost, (if purchased) or fair market value, (if otherwise obtained) at the time or times, and place or places, when and where procured (as the case may be) of the said goods, wares, and merchandise, all the charges thereon, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same.

Owner's oath, in cases where goods, wares or merchandise, have been actually purchased.

I do solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares and merchandise, imported by, or consigned to me, in the _____, whereof _____ is master, from _____, that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Manufacturer's or owner's oath, in cases where goods, wares or merchandise, have not been actually purchased.

I do solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise, imported by, or consigned to me, in the _____, whereof _____ is master, from _____; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce, contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dyeing, dressing, putting up, and packing, at the time or times, and place, or places, when and where procured for my account, (or for account of myself and partners;) that the said invoice contains also a just and faithful account of all charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that I do not know, nor believe in the existence, of any invoice or bill of lading, other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, & merchandise, and that if at any time hereafter, I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sec. 5. And be it further enacted, That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise

than by purchase, at the time and place when and where purchased or otherwise procured, or to the appraised value, if appraised, except in cases where goods are subjected to the penalty provided for in the thirteenth section of this act, shall be added all charges, except insurance; and, also, twenty per centum on the said cost or value, and charges, if imported from the Cape of Good Hope, or any place beyond that, or from beyond Cape Horn, or ten per centum if from any other place or country; and the said rates of duty shall be estimated on such aggregate amount: Provided, That in all cases where the goods, wares, and merchandise, subject to ad valorem duty, shall have been imported from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value at the time of exportation in the country where the same may have been originally manufactured or produced.

Sec. 6. And be it further enacted, That no goods, wares, or merchandise, imported into the United States, subject to ad valorem duty, and belonging to a person or persons residing in the United States, but who shall, at the time, be absent from the place where the same are intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient sureties to produce within four months, to the collector of the port, where the said goods, wares, or merchandise, may be, the invoice of the same, duly verified, according to the circumstances of the case, by the oath of the said owner, or one of the owners, as prescribed in the fourth section of this act; which oath shall be administered by a collector of the United States, if there be any in the place where the said owner or owners may be; or if there be none, by some public officer duly authorized to administer oaths.

Sec. 7. And be it further enacted, That no goods, wares or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing at the time in the U. States, and who shall have actually purchased the same, shall be admitted to entry, unless the invoice be verified by the oath of the owner, or one of the owners, certifying that the said goods, wares or merchandise, were actually purchased for his account, or for account of himself and partners in the said purchase; that the invoice annexed thereto contains a true and faithful account of the actual cost thereof, and of all charges thereon; and that no discounts, bounties or drawbacks, are contained in the said invoice, but such as have been actually allowed on the same; which said oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country, where the said goods, wares, or merchandise shall have been purchased, and the same duly certified by the said consul, commercial agent, or public officer; in which latter case, such official certificate shall be authenticated by a consul or commercial agent of the United States: Provided, That if there be no consul or commercial agent of the United States in the country from which the said goods, wares or merchandise shall have been imported, the authentication hereby required, shall be executed by a consul of a nation at the time in amity with the United States, if there be any such residing there; and if there be no such consul in the country, the said authentication shall be made by two respectable merchants, if any such there be, residing in the port from which the said goods, wares or merchandise, shall have been imported.

Sec. 8. And be it further enacted, That no goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person, or persons, not residing at the time in the United States, who may not have acquired the same in the ordinary mode of bargain and sale, or belonging to a person, or persons, who may be the manufacturer or manufacturers, in whole or in part, of the same, shall be admitted to entry, unless the invoice thereof be verified by the oath of the owner, or one of the owners, certifying that the invoice contains a true and faithful account of said goods, wares, or merchandise, at their fair market value at the time and place when and where the same were procured or manufactured, as the case may be, and of all charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed; which said oath shall have been duly administered and authenticated in the mode prescribed in the seventh section of this act.

Sec. 9. And be it further enacted, That in all cases, where goods, wares or merchandise, subject to ad valorem duty, imported as aforesaid, shall belong to the estates of deceased persons or of persons insolvent, who shall have assigned the same for the benefit of their creditors, the oaths required by the fourth, seventh, and eighth sections of this act, may be administered to the executor, administrator, or assignees of such persons, in the manner prescribed by this act, according to the nature of the case.

Sec. 10. And be it further enacted, That in all cases where goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing in the United States, shall not be accompanied with an invoice verified (verified) by oath, and authenticated as required by the seventh, eighth, and ninth sections of this act, as the case may be; or where it shall not be practicable to make such oath, or there shall be an immaterial informality in the oath or authentication, so required, or where the collector of the port at which the said goods, wares, or merchandise, shall be, shall have certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of said goods, wares, or merchandise, the Secretary of the Treasury shall be, and he is hereby, authorized, if he shall deem it expedient, to admit the same to an entry: Provided, That the consignee, importer, or agent, shall, previous to such entry, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce the invoice, if the same be practicable, sworn to and authenticated as may be required by this act, according to the nature of the case, and in the time and mode prescribed in the second section of this act, in cases where no invoice has been received: And, provided always, That the Secretary of the Treasury shall in no case admit any goods, wares, or merchandise, to an entry, where there is just ground to suspect that a fraud on the revenue is intended.

Sec. 11. And be it further enacted, That in all cases where goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, shall belong in part to a person or persons residing in the United States, and in part to a person or persons residing out of the United States, the oath of one of the owners residing in the United States, shall be sufficient to admit the same to an entry according to the provisions of this act: But it is expressly provided, That in all cases where the said goods, wares, or merchandise, shall have been manufactured in whole, or in part, by any one of the owners residing out of the United States, the same shall not be so admitted to an entry, unless the invoice shall have been verified and authenticated by such manufacturer in the manner prescribed in the eighth section of this act.

Sec. 12. And be it further enacted, That, whenever the invoice of goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing in the United States, shall not have been duly verified and authenticated, and, upon application to the Secretary of the Treasury, according to the tenth section of this act, the said goods, wares, or merchandise, shall have been refused an entry, the same shall be deemed suspected, and shall be liable to the same additions and penalties as are provided in the case of fraudulent invoices, in the following section.

Sec. 13. And be it further enacted, That, whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to ad valorem duty, and imported into his district, have been invoiced below their true value, in the place or country from whence they were imported, or originally procured, as the case may be, such collector shall direct the same to be appraised in the manner prescribed by this act; and if the value, at which the same shall be so appraised, shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices, according to law, there shall be added fifty per centum on the appraised value; on which aggregate amount, the duties on such goods, wares, or merchandise, shall be estimated: Provided, That nothing herein contained shall be construed to impose the said penalty of fifty per centum for a variance between the bona fide invoice of goods, produced in the manner specified in the proviso in the fifth section of this act, and the current value of the said merchandise, in the country where the same may have been originally manufactured or produced.

Sec. 14. And be it further enacted, That, in all cases where the appraised value of any goods, wares, or merchandise, appraised under this or any other act concerning imports and tonnage, shall exceed, by less than twenty-five per centum, the invoice value thereof, such appraised value shall be considered the true value of such goods, wares, or merchandise, upon which the duty shall be charged, with the addition of such per centum as may be by law required: Provided, That, in no case, shall the value be estimated on an amount less than the invoice value, with the addition by law required.

Sec. 15. And be it further enacted, That the collectors of the revenue shall cause at least one package out of every invoice, and one package, at least, out of every twenty packages of each invoice of goods, wares, or merchandise, imported into their respective districts, which package or packages he shall have first designated on the invoice, to be opened and examined, and if the same be found not to

correspond with the invoice thereof, or to be falsely charged in such invoice, a full inspection of all such goods, wares, or merchandise, as may be included in the same entry, shall be made; and in case such goods, wares, or merchandise, be subject to ad valorem duty, the same shall be appraised, and subjected to the penalties provided in the thirteenth section, in case of suspected or fraudulent invoices; and in every case, whether such goods, wares, or merchandise, be subject to ad valorem or specific duty, if any package may be found to contain any article not described in the invoice, the whole package shall be forfeited: Provided, That the Secretary of the Treasury be, and he is hereby, authorized to remit the said forfeiture, if, in his opinion, the said article was put in by mistake, or without any intention to defraud the revenue.

Sec. 16. And be it further enacted, That, for the appraisement of goods, wares, or merchandise, required by this or any other act concerning imports and tonnage, the President of the United States shall, by and with the advice and consent of the Senate, appoint, in each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, and New Orleans, two persons, well qualified to perform that duty, who, before they enter thereon, shall severally make oath, diligently and faithfully to examine and inspect such goods, wares, or merchandise, as the collector may direct, and truly to report, to the best of their knowledge and belief, the true value thereof, according to the provisions of the fifth section of this act; and when any appraisement is to be made in any port, other than those aforesaid named, the collector shall appoint two respectable resident merchants, who, after having taken the oath required by this section, shall be the appraisers; and the Secretary of the Treasury shall have authority to direct the appraisers for any collection district, to attend in any other collection district for the purpose of appraising any goods, wares, or merchandise, imported therein; and the President of the United States is hereby authorized, in the recess of the Senate, to appoint the appraisers for the ports provided for in this section, which appointments shall continue in force until the end of the session of Congress thereafter.

Sec. 17. And be it further enacted, That each of the appraisers, who may be appointed under the sixteenth section of this act for the ports of New Orleans, Savannah, Charleston, Baltimore, Philadelphia, and Boston, shall each receive, as a compensation for his services, fifteen hundred dollars per annum; and the appraisers for the port of New York shall each receive two thousand dollars per annum; and the merchants who may be appointed to act as appraisers under this act, shall receive for their services, while actually employed on that duty, each, a compensation of five dollars per diem; and whenever the appraisers, appointed under the sixteenth section of this act, attend in any district, other than that in which they reside, for the purpose of appraising any goods, wares, or merchandise, they shall respectively receive at the rate of five dollars for every twenty-five miles in going to, or returning from, such district, in addition to the salary or pay provided for in this section.

Sec. 18. And be it further enacted, That, in all cases where the owner, consignee, importer, or agent, shall be dissatisfied with the appraisement of any goods, wares, or merchandise, made by the appraisers appointed under the sixteenth section of this act, it shall be lawful for him to employ, at his own expense two respectable resident merchants, who, after being duly qualified, according to the sixteenth section of this act, shall, together with two appraisers appointed on the part of the United States under this act, examine and inspect the goods, wares, or merchandise, in question; and, after such examination and inspection, they shall report the value thereof, if they agree therein, and, if not, the circumstances of their disagreement, to the collector; and, in case such owner, consignee, importer, or agent, shall be dissatisfied with such report and second appraisement, it shall be lawful for him to refer the case to the Secretary of the Treasury, who shall be, and is hereby, authorized and empowered to decide thereon, or to require further testimony in the case, in such manner as he may deem proper, and to order the said goods, wares, or merchandise, to be entered accordingly.

Sec. 19. And be it further enacted, That any merchant, that shall be chosen by the collector or by the party in interest, to make any appraisement required under this or any other act respecting imports and tonnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty not exceeding fifty dollars, and to the costs of prosecution therefor.

Sec. 20. And be it further enacted, That one half of the excess of duty accruing in consequence of the fifty per cent, added to the value of any goods, wares, or merchandise under the thirteenth section of this act, shall be divided among the custom-house officers of the port in which such goods, wares, or merchandise, may be, in the manner prescribed by the act, entitled "An act to regulate the duties on imports and tonnage," passed on the second day of March, seventeen hundred and ninety-nine: Provided, (Continued on 4th page.)