Postmaster-General may discontinue certain post-routes, when, &c.

of the Postmaster General, the postal service cannot be safely continued, or the post office revenues collected, or the postal laws maintained, on any post route, by reason of any cause whatsoever, the Postmaster General is hereby authorized to discontinue the postal service on such route, or any part thereof, and any post offices thereon, till the same can be safely restored, and shall report his action to Congress.

Approved, February 28, 1861.

March 2, 1861.

Pub. Res. No. 15. *Post*, 252.

Chap. LXVIII.—*An Act to provide for the Payment of outstanding Treasury Notes, to authorize a Loan, to regulate and fix the Duties on Imports, and for other Purposes.*

President may borrow, within twelve months, not over $10,000,000.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and hereby is, authorized, at any time within twelve months from the passage of this act, to borrow, on the credit of the United States, a sum not exceeding ten millions of dollars, or so much thereof as, in his opinion, the exigencies of the public service may require, to be applied to the payment of appropriations made by law, and the balance of treasury notes now outstanding, and no other purposes, in addition to the money received or which may be received, into the treasury from other sources: *Provided*, That no stipulation or contract shall be made to prevent the United States from reimbursing any sum borrowed under the authority of this act at any time after the expiration of ten years from the first day of July next, by the United States giving three months' notice, to be published in some newspaper published at the seat of government, of their readiness to do so; and no contract shall be made to prevent the redemption of the same at any time after the expiration of twenty years from the said first day of July next, without notice.

How to be applied.

When to be redeemed.

Stock, issue, certificates, rate of interest, transfer.

Sec. 2. *And be it further enacted*, That stock shall be issued for the amount so borrowed, bearing interest not exceeding six per centum per annum; and the Secretary of the Treasury be, and is hereby, authorized, with the consent of the President, to cause certificates of stock to be prepared, which shall be signed by the Register and sealed with the seal of the Treasury Department, for the amount so borrowed, in favor of the parties lending the same, or their assigns, which certificates may be transferred on the books of the treasury, under such regulations as may be established by the Secretary of the Treasury: *Provided*, That no certificate shall be issued for a less sum than one thousand dollars: *And provided, also*, That, whenever required, the Secretary of the Treasury may cause coupons of semi-annual interest payable thereon to be attached to certificates issued under this act; and any certificate with such coupons of interest attached may be assigned and transferred by delivery of the same, instead of being transferred on the books of the treasury.

Certificate to be for not less than $1000.

Coupons may be attached.

Proposals for loan to be advertised for.

Sec. 3. *And be it further enacted*, That, before awarding any of said loan, the Secretary of the Treasury shall, as the exigencies of the public service require, cause to be inserted in two of the public newspapers of the city of Washington, and in one or more public newspapers in other cities of the United States, public notice that sealed proposals for so much of said loan as is required, will be received until a certain day, to be specified in such notice, not less than thirty days from its first insertion in a Washington newspaper; and such notice shall state the amount of the loan, at what periods the money shall be paid, if by instalments, and at what places. Such sealed proposals shall be opened, on the day appointed in the notice, in the presence of such persons as may choose to attend, and the proposals decided on by the Secretary of the Treasury, who shall accept the most favorable offered by responsible bidders for said stock. And the said Secretary shall report to Congress, at the commencement of the next session, the amount of money borrowed under this act, and of whom and on what terms it shall have been obtained, with an abstract or

Notice.

When to be opened.

Which to be accepted.

Report to be made to Congress.

brief statement of all the proposals submitted for the same, distinguishing between those accepted and those rejected, with a detailed statement of the expense of making such loans: *Provided*, That no stock shall be disposed of at less than its par value: *And provided, further*, That no part of the loan hereby authorized shall be applied to the service of the present fiscal year.

No stock to be sold for less than par. Loan, how applied.

Sec. 4. *And be it further enacted*, That in case the proposals made for said loan, or for so much thereof as the exigencies of the public service shall require, shall not be satisfactory, the President of the United States shall be, and hereby is, authorized to decline to accept such offer if for less than the par value of the bonds constituting the said stock, and in lieu thereof, and to the extent and amount of the loan authorized to be made by this act, to issue treasury notes for sums not less than fifty dollars, bearing interest at the rate of six per centum per annum, payable semi-annually on the first days of January and July in each year, at proper places of payment to be prescribed by the Secretary, with the approval of the President; and under the like circumstances and conditions, the President of the United States is hereby authorized to substitute treasury notes of equal amount for the whole or any part of any of the loans for which he is now by law authorized to contract and issue bonds. And the treasury notes so issued under the authority herein given, shall be received in payment for all debts due to the United States when offered, and in like manner shall be given in payment for any sum due from the United States, when payment in that mode is requested by the person to whom payment is to be made, or for their par value in coin. And the faith of the United States is hereby pledged for the due payment of the interest and the redemption of the principal of the stock or treasury notes which may be issued under the authority of this act; and the sum of twenty thousand dollars is hereby appropriated, out of any money in the treasury not otherwise appropriated, to pay the expenses of preparing the certificates of stock or treasury notes herein authorized, to be done in the usual mode and under the restrictions as to employment and payment of officers contained in the laws authorizing former loans and issues of treasury notes; and it shall be at the option of holders of the treasury notes hereby authorized by this act, to exchange the same for the stock herein authorized, at par, or for bonds, in lieu of which said treasury notes were issued: *Provided*, That no certificate shall be exchanged for treasury notes, or bonds, in sums less than five hundred dollars: *And provided, further*, That the authority to issue the said treasury notes, or give the same in payment for debts due from the United States, shall be limited to the thirtieth day of June, eighteen hundred and sixty-two; and that the same may be redeemable at the pleasure of the United States at any time within two years after the passage of this act; and that said notes shall cease to bear interest after they shall have been called in by the Secretary of the Treasury under the provisions of this act.

If proposals for loan are not satisfactory, treasury notes may be issued.

Amount, when payable, &c.

Faith of the United States pledged.

Appropriation for expenses.

May be exchanged for bonds, &c.

Proviso.

Notes not to be issued after June, 1862.

Redemption.

Interest.

Sec. 5. *And be it further enacted*, That from and after the first day of April, Anno Domini eighteen hundred and sixty-one, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Duties on foreign imports after April 1, 1861.

1862, ch. 33, § 5. *Post*, p. 346.

First: On raw sugar, commonly called Muscovada or brown sugar, not advanced beyond the raw state by claying or other process; and on sirup of sugar or of sugar cane, and concentrated molasses, or concentrated melado, and on white and clayed sugars, when advanced beyond the raw state by claying, or other process, and not refined, three fourths of one cent per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, two cents per pound; on sugars, after being refined, when they

Sugars, syrups, and molasses.

1861, ch. 2. *Post*, p. 330.

are tinctured, colored, or in any way adulterated, and on sugar candy, four cents per pound: *Provided*, That all sirups of sugar, or of sugar cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States; on molasses two cents per gallon; on confectionery of all kinds, not otherwise provided for, thirty per centum ad valorem.

Proviso, — forfeiture.

Sec. 6. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Brandy, distilled spirits, cordials, &c.

First: On brandy, for first-proof, one dollar per gallon; on other spirits manufactured or distilled from grain, for first-proof, forty cents per gallon; on spirits from other materials, for first-proof, forty cents per gallon; on cordials and liquors of all kinds, fifty cents per gallon; on arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, fifty cents per gallon: on bay rum, twenty-five cents per gallon: *Provided*, That the duty upon brandy spirits, and all other spirituous beverages herein enumerated, shall be collected upon the basis of first-proof, and so in proportion for any greater strength than the strength of first-proof; on wines of all kinds, forty per centum ad valorem: *Provided*, That all imitations of brandy, or spirits, or of any of the said wines, and all wines imported by any names whatever, shall be subject to the duty provided for the genuine article which it is intended to represent: *Provided, further*, That brandies, or other spirituous liquors may be imported in bottles, when the package shall contain not less than one dozen, and all bottles shall pay a separate duty, according to the rate established by this act, whether containing wines, brandies, or other spirituous liquors, subject to duty as hereinbefore mentioned; on ale, porter, and beer, in bottles, twenty-five cents per gallon; otherwise than in bottles, fifteen cents per gallon; on all spirituous liquors not enumerated, thirty-three and one-third per centum ad valorem.

Post, p. 294.

Duty to be collected on first-proof.

Imitations.

Post, p. 294.

When may be imported in bottles.

Not enumerated.

Cigars, snuff, and tobacco.

Second: On cigars of all kinds, valued at five dollars or under per thousand, twenty cents per pound; over five dollars and not over ten, forty cents per pound; and over ten dollars, sixty cents per pound, and in addition thereto, ten per centum ad valorem; on snuff ten cents per pound; on unmanufactured tobacco, in leaf, twenty-five per centum ad valorem; on all other manufactured or unmanufactured tobacco, thirty per centum ad valorem.

Sec. 7. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Bar-iron.

First: On bar-iron, rolled or hammered, comprising flats not less than one inch, or more than seven inches wide, nor less than one quarter of an inch or more than two inches thick; rounds, not less than one-half an inch or more than four inches in diameter; and squares not less than one-half an inch or more than four inches square, fifteen dollars per ton: *Provided*, That all iron in slabs, blooms, loops or other forms, less finished than iron in bars and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: *And provided, further*, That none of the above iron shall pay a less rate of duty than twenty per centum ad valorem; on all iron imported in bars for railroads or inclined planes made to patterns and fitted to be laid down upon such roads or planes without further manufacture and not exceeding six inches high, twelve dollars per ton; on boiler plate iron, twenty dollars per ton; on iron wire drawn and finished, not more than one-fourth of one inch in diameter nor less than number sixteen wire gauge, seventy-five cents per one hundred pounds, and fifteen per centum ad valorem; over number

Proviso.

sixteen and not over number twenty-five wire gauge, one dollar and fifty cents per one hundred pounds and in addition fifteen per centum ad valorem; over or finer than number twenty-five wire gauge, two dollars per one hundred pounds and in addition fifteen per centum ad valorem; on all other descriptions of rolled or hammered iron not otherwise provided for, twenty dollars per ton.

Pig-iron.

Second: On iron in pigs, six dollars per ton; on vessels of cast-iron not otherwise provided for, and on sad-irons, tailors and hatters irons, stoves and stove plates, one cent per pound; on cast-iron steam, gas and water pipe, fifty cents per one hundred pounds; on cast-iron butts and hinges, two cents per pound; on hollow-ware, glazed or tinned, two cents and a half per pound; on all other castings of iron not otherwise provided for, twenty-five per centum ad valorem.

Old scrap-iron.

Third: On old scrap iron, six dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured.

Band and hoop-iron.

Fourth: On band and hoop iron, slit rods not otherwise provided for, twenty dollars per ton; on cut nails and spikes, one cent per pound; on iron cables or chains, or parts thereof, and anvils, one dollar and twenty-five cents per one hundred pounds; on anchors, or parts thereof, one dollar and fifty cents per one hundred pounds; on wrought board nails, spikes, rivets, and bolts, two cents per pound; on bed screws and wrought hinges, one cent and a half per pound; on chains, trace chains, halter chains, and fence chains made of wire or rods one-half of one inch in diameter or over, one cent and a half per pound; under one-half of one inch in diameter, and not under one-fourth of one inch in diameter, two cents per pound; under one-fourth of one inch in diameter, and not under number nine wire gauge, two cents and a half per pound; under number nine wire gauge, twenty-five per centum ad valorem; on blacksmiths' hammers and sledges, axles or parts thereof, and malleable iron in castings not otherwise provided for, two cents per pound; on horse-shoe nails, three cents and a half per pound; on steam, gas, and water tubes and flues of wrought iron, two cents per pound; on wrought iron railroad chairs and on wrought iron nuts and washers, ready punched, twenty-five dollars per ton; on cut tacks, brads, and sprigs not exceeding sixteen ounces to the thousand, two cents per thousand; exceeding sixteen ounces to the thousand, two cents per pound.

Smooth, &c. sheet-iron.

Fifth: On smooth or polished sheet iron by whatever name designated, two cents per pound; on other sheet iron, common or black not thinner than number twenty wire gauge, twenty dollars per ton; thinner than number twenty and not thinner than number twenty-five wire gauge, twenty-five dollars per ton; thinner than number twenty-five wire gauge, thirty dollars per ton; on tin plates galvanized, galvanized iron, or iron coated with zinc, two cents per pound; on mill irons and mill cranks of wrought iron, and wrought iron for ships, locomotives, locomotive tire, or parts thereof, and steam engines, or parts thereof, weighing each twenty-five pounds or more, one cent and a half per pound; on screws commonly called wood screws, two inches or over in length, five cents per pound; less than two inches in length, eight cents per pound; on screws washed or plated, and all other screws of iron or any other metal, thirty per centum ad valorem; on all manufactures of iron not otherwise provided for, thirty per centum ad valorem.

Post, p. 294.

Steel.

Sixth: On all steel in ingots, bars, sheets, or wire not less than one fourth of one inch in diameter, valued at seven cents per pound or less, one and a half cent per pound; valued at above seven cents per pound and not above eleven cents per pound, two cents per pound; steel in any form not otherwise provided for, shall pay a duty of twenty per centum ad valorem; on steel wire less than one fourth of an inch in diameter, and not less than number sixteen wire gauge, two dollars per one hundred

pounds, and in addition thereto fifteen per centum ad valorem; less or finer than number sixteen wire gauge, two dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; on cross-cut saws, eight cents per lineal foot; on mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot; over nine inches wide, twenty cents per lineal foot; on skates costing twenty cents, or less per pair, six cents per pair; on those costing over twenty cents per pair, thirty per centum ad valorem; on all manufactures of steel or of which steel shall be a component part, not otherwise provided for, thirty per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Articles partially manufactured.

Coal.

Seventh: On bituminous coal, one dollar per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel; on coke and culm of coal, twenty-five per centum ad valorem.

Sec. 8. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Lead.

First: On lead in pigs and bars, one cent per pound; on old scrap lead fit only to be remanufactured, one cent per pound; on lead in sheets, pipes, or shot, one cent and a half per pound; on pewter when old and fit only to be remanufactured, one cent per pound.

Copper.

Second: On copper in pigs, bars, or ingots, two cents per pound; on copper when old and fit only to be remanufactured, one cent and a half per pound; on sheathing copper, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot, two cents per pound; on copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, twenty-five per centum ad valorem; on zinc, spelter, or teutenegue, manufactured, in blocks or pigs, one dollar per hundred pounds; on zinc, spelter, or teutenegue, in sheets, one cent and a half per pound.

Sec. 9. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: First: On white lead and oxide of zinc, dry or ground in oil, red lead, and litharge, one cent and a half per pound; on sugar of lead or acetate of lead and nitrate of lead, chromate and bichromate of potash, three cents per pound; on hydriodate, and prussiate of potash and chromic acid, and salts of iodine, and resublimed iodine, fifteen per centum ad valorem; on whiting, twenty-five cents per one hundred pounds; on Paris white, pipe clay, and ochres or ochrey earths not otherwise provided for, when dry, thirty-five cents per one hundred pounds; when ground in oil, one dollar and thirty-five cents per one hundred pounds; on umber, fifty cents per one hundred pounds; on putty, one cent per pound; on linseed, flaxseed, hempseed, and rapeseed oil, twenty cents per gallon; on kerosine oil, and all other coal oils, ten cents per gallon; on alum, alum substitute, sulphate of alumina and aluminous cake, fifty cents per one hundred pounds; on copperas, green vitriol, or sulphate of iron, twenty-five cents per one hundred pounds; on bleaching powders, fifteen cents per one hundred pounds; on refined camphor, six cents per pound; on refined borax, three cents per pound; on tallow, one cent per pound; on tallow-candles, two cents per pound; on spermaceti or wax-candles and tapers, and on candles and tapers of spermaceti and wax combined, eight cents per pound; on stearine candles, and all other candles and tapers, four cents per pound; on spirits of turpentine, ten cents per gallon; on opium, one dollar per pound; on morphine and its salts, one dollar per ounce; on liquorice paste, or juice, three cents per pound.

White lead, &c.

Linseed oil, &c.

Candles, &c.

Sec. 10. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Salt.

First: On salt, four cents per bushel of fifty-six pounds: *Provided*, That salt imported in bags, or not in bulk, shall pay a duty of six cents per bushel of fifty-six pounds; on bristles, four cents per pound; on honey, ten cents per gallon; on vinegar, six cents per gallon; on mackerel, two dollars per barrel; on herrings, pickled or salted, one dollar per barrel; on pickled salmon, three dollars per barrel; on all other fish pickled, in barrels, one dollar and fifty cents per barrel; on all other foreign caught fish imported otherwise than in barrels or half barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds.

Beef, pork, corn, rice, &c.

Second: On beef and pork, one cent per pound; on hams and bacon, two cents per pound; on cheese, four cents per pound; on wheat, twenty cents per bushel; on butter, four cents per pound; on lard, two cents per pound; on rye and barley, fifteen cents per bushel; on Indian corn or maize, ten cents per bushel; on oats, ten cents per bushel; on potatoes, ten cents per bushel; on cleaned rice, one cent per pound; on uncleaned rice or paddy, fifty cents per one hundred pounds; on sago and sago flour, fifty cents per one hundred pounds; on flaxseed or linseed, sixteen cents per bushel of fifty-two pounds; on hemp and rapeseed, ten cents per bushel of fifty-two pounds; on raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for, five per centum ad valorem.

Sec. 11. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Spices, currants, figs, nuts, &c.

First: On cassia, four cents per pound; on cassia buds, eight cents per pound; on cloves, four cents per pound; on pepper, two cents per pound; on Cayenne pepper, three cents per pound; on ground Cayenne pepper, four cents per pound; on pimento, two cents per pound; on cinnamon, ten cents per pound; on mace and nutmegs, fifteen cents per pound; on prunes, two cents per pound; on plums, one cent per pound; on dates, one-half of one cent per pound; on currants, two cents per pound; on figs, three cents per pound; on sultana, muscatel, and bloom raisins, either in boxes or jars, two cents per pound; on all other raisins, one cent per pound; on almonds, two cents per pound; on shelled almonds, four cents per pound; on all nuts not otherwise provided for, except those used for dyeing, one cent per pound.

Sec. 12. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Unmanufactured wool and hair.

First: On all wool unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be less than eighteen cents per pound, five per centum ad valorem; exceeding eighteen cents per pound, and not exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of three cents per pound; exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of nine cents per pound: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance to eighteen cents per pound or less, shall be subject to pay a duty of nine cents per pound, anything in this act to the contrary notwithstanding: *Provided, also*, That when wool of different qualities is imported in the same bale, bag or

Post, pp. 294, 559.

Mixed with dirt, &c.

When different qualities are in same bale.

package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of nine cents per pound: *Provided, further*, That if bales of different qualities are embraced in the same invoice, at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality, and no bale or bales shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *Provided, also*, That sheep skins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of fifteen per centum ad valorem.

Bales of different qualities in same invoice.

Sheep-skins.

Sec. 13. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

Carpets.

First: On Wilton, Saxony and Aubusson, Axminster patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, forty cents per square yard; valued at over one dollar and twenty-five cents per square yard, fifty cents per square yard: *Provided*, That no carpet or rugs of the above description shall pay a duty less than twenty-five per centum ad valorem; on Brussels and tapestry Brussels carpets and carpeting printed on the warp or otherwise, thirty cents per square yard; on all treble-ingrain and worsted-chain Venetian carpets and carpeting, twenty-five cents per square yard; on hemp or jute carpeting, four cents per square yard; on druggets, bockings, and felt carpets and carpeting printed, colored or otherwise, twenty cents per square yard; on all other kinds of carpets and carpeting of wool, flax or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem; *Provided*, That mats, rugs, screens, covers, hassocks, bedsides and other portions of carpets or carpeting shall pay the rate of duty herein imposed on carpets or carpeting of similar character; on all other mats, screens, hassocks, and rugs, a duty of thirty per centum ad valorem.

Mats, rugs, screens, &c.

Woollen cloths and manufactures of wool.

Second: On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, a duty of twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on endless belts for paper, and blanketing for printing machines, twenty-five per centum ad valorem; on all flannels valued at thirty cents or less per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, and on all flannels colored, printed, or plaided, and flannels composed in part of cotton or silk, thirty per centum ad valorem; on hats of wool, twenty per centum ad valorem; on woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twelve cents per pound, and in addition thereto fifteen per centum ad valorem; on woollen and worsted yarn, valued at over one dollar per pound, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on woollen and worsted yarns, or yarns for carpets, valued under fifty cents per pound, and not exceeding in fineness number fourteen, twenty-five per centum ad valorem; exceeding number fourteen, thirty per centum ad valorem; on clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto ten per centum ad valorem; on all valued

Yarns.

Post, p. 294.

Blankets.

above twenty-eight cents per pound, but not exceeding forty cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto twenty-five per centum ad valorem; on all valued above forty cents per pound there shall be charged a duty of twelve cents per pound, and in addition thereto twenty per centum ad valorem; on woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem.

Shawls. Pub. Res. No. 15. *Post*, p. 252.

Third: On all delaines, Cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of wool, gray or uncolored, and on all other gray or uncolored goods of similar description, twenty-five per centum ad valorem; on bunting, and on all stained, colored, or printed, and on all other manufactures of wool, or of which wool shall be a component material, not otherwise provided for, thirty per centum ad valorem.

Delaines. *Post*, p. 294.

Fourth: On oil-cloth, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, twenty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, thirty per centum ad valorem.

Oil and floor-cloths.

SEC. 14. *And be it further enacted*, That from and after the day and year aforesaid, 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 manufactures of cotton not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, two cents per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; on like goods exceeding two hundred threads to the square inch, counting the warp and filling, four cents per square yard; on all goods embraced in the foregoing schedules, if bleached, there shall be levied, collected, and paid an additional duty of one-half of one cent per square yard; and if printed, painted, colored, or stained, there shall be levied, collected, and paid a duty of ten per centum in addition to the rates of duty provided in the foregoing schedules: *Provided*, That upon all plain woven cotton goods not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid a duty of twenty-five per centum ad valorem: *And provided, further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Manufactures of cotton, unbleached, &c. *Post*, p. 294. Plain-woven cotton goods. Cotton goods with more than 200 threads to square inch.

Second: On spool and other thread of cotton, thirty per centum ad valorem.

Cotton thread.

Third: On shirts and drawers, wove or made on frames composed wholly of cotton and cotton velvet, twenty-five per centum ad valorem; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, thirty per centum ad valorem.

Shirts &c. made frames, &c. Cotton velvet, and manufactures not otherwise provided for.

Fourth: On all brown or bleached linens, ducks, canvas paddings, cotbottoms, burlaps, drills, coatings, brown Hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, [or of which flax, jute, or hemp] shall be the component material of chief value, being of the value of thirty cents and under per square yard, twenty-five per centum ad valorem; valued above thirty

Linens, duck, &c.

cents per square yard, thirty per centum ad valorem; on flax or linen threads, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, thirty per centum ad valorem.

Sec. 15. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

Hemp.

First: On unmanufactured hemp, thirty-five dollars per ton; on Manilla, and other hemps of India, fifteen dollars per ton; on jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, used for cordage, ten dollars per ton; on jute butts, five dollars per ton; on codilla or tow of hemp, ten dollars per ton; on tarred cables or cordage, two cents and a half per pound; on untarred Manilla cordage, two cents per pound; on all other untarred cordage, three cents per pound; on yarns, four cents per pound; on coir yarn, one cent per pound; on seines, six cents per pound; on cotton bagging, or any other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, one cent and a half per pound; over ten cents per square yard, two cents per pound; on sail duck, twenty-five per centum ad valorem; on Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, twenty per centum ad valorem; on unmanufactured flax, fifteen dollars per ton; on tow of flax, five dollars per ton; on grass cloth, twenty-five per centum ad valorem; on jute goods, fifteen per centum ad valorem; on all other manufactures of jute or Sisal grass, not otherwise provided for, twenty per centum ad valorem.

Cordage.

Post, p. 294. Cotton bagging.

Sheetings. *Post*, p. 294. Other manufactures of hemp. Flax.

Post, p. 294.

Sec. 16. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Silk and silks.

First: On silk in the gum, not more advanced in manufacture than singles, tram, and thrown or organzine, fifteen per centum ad valorem; on all silks valued at not over one dollar per square yard, twenty per centum ad valorem; on all silks valued at over one dollar per square yard, thirty per centum ad valorem; on all silk velvets, or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, twenty-five per centum ad valorem; valued at over three dollars per square yard, thirty per centum ad valorem; on floss silks, twenty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in the gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem.

Sec. 17. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Glass.

First: On rough plate, cylinder, or broad window glass, not exceeding ten by fifteen inches, one cent per square foot; above that, and not exceeding sixteen by twenty-four inches, one cent and a half per square foot; above that, and not exceeding twenty-four by thirty inches, two cents per square foot; all above that, and not exceeding in weight one pound per square foot, three cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to size or form, shall pay the highest duty herein imposed: *And provided, further*, That all rough plate cylinder, [or] broad glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates as

In sheets.

Rough plate cylinder.

herein imposed; on crown, plate, or polished, and on all other window glass not exceeding ten by fifteen inches, one cent and a half per square foot; above that, and not exceeding sixteen by twenty-four inches, two cents and a half per square foot; above that, and not exceeding twenty-four by thirty inches, four cents per square foot; all above that, five cents per square foot: *Provided*, That all crown, plate, or polished, and all other window glass weighing over one hundred and fifty pounds per one hundred square feet shall pay an additional duty on such excess of four cents per pound; on all plain and mould and press glassware, not cut, engraved, or painted, twenty-five per centum ad valorem; on all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, thirty per centum ad valorem; on porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, or other articles, thirty per centum ad valorem.

Window glass.

Proviso.

Glassware.

Porcelain glass.

Second: On China and porcelain ware of all descriptions, thirty per centum ad valorem; on all brown earthen and common stone ware, twenty per centum ad valorem; on all other earthen, stone, or crockery ware, printed, white, glazed, edged, painted, dipped, or cream colored, composed of earthy or mineral substances, twenty-five per centum ad valorem.

China and porcelain ware.

Earthen and stone ware.

SEC. 18. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say: On all books, periodicals and pamphlets and all printed matter and illustrated books and papers, and on watches and parts of watches, and watch materials, and unfinished parts of watches, fifteen per centum ad valorem.

Books, periodicals, and pamphlets.

SEC. 19. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of ten per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Articles paying a duty of ten per centum.

Acids, nitric, yellow and white, oxalic, and all other acids of every description used for medicinal purposes or in the fine arts, not otherwise provided for;

Aloes;
Amber;
Ammonia, sal ammonia, muriate and carbonate of ammonia;
Anise seed;
Arrowroot;
Assafœtida;
Bamboos;
Barks of all kinds not otherwise provided for;
Beeswax;
Black lead, or plumbago;
Borate of lime;
Brass, in pigs or bars, or when old and fit only to be remanufactured;
Brazil paste;
Bronze liquor;
Building stones;
Cantharides;
Castor beans or seeds;
Chronometers, box or ship's, and parts thereof;
Cocculus indicus;
Compositions of glass or paste, not set, intended for use by jewellers; *Post*, p. 294.
Cornmeal;
Diamonds, glaziers', set or not set;
Dutch and bronze metal, in leaf;

Engravings or plates, bound or unbound;
Ergot;
Flocks, waste, or shoddy;
Fruit, green, ripe, or dried, not otherwise provided for;
Furs, dressed or undressed, when on the skin;
Furs, hatters', dressed or undressed, when not on the skin;
Gamboge;
Ginger, ground, preserved, or pickled;
Glass plates or disks, unwrought, for optical instruments;
Goldbeaters' skin;
Green turtle;
Grindstones, wrought or finished;
Gum copal;
Gum substitute, or burnt starch;
Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for;
Hops;
Horns, horn-tips, bones, bone-tips, and teeth, manufactured;
Iodine, crude;
Ipecacuanha;
Iron liquor;
Jalap;
Juniper berries;
Lemon and lime juice;
Lime;
Manganese;
Manna;
Marrow and all other grease, and soap stocks and soap stuffs;
Mineral kermes;
Moss, Iceland;
Music, printed with lines, bound or unbound;
Oatmeal;
Oils, palm, seal, and cocoa-nut;
Olive oil in casks, other than salad oil;
Oranges, lemons, and limes;
Orange and lemon peel;
Paintings and statuary, not otherwise provided for;
Paving stones;
Pearl or hulled barley;
Peruvian bark;
Plaster of Paris, when ground;
Prussian blue;
Quicksilver;
Rhubarb;
Rye flour;
Saffron and saffron cake;
Saltpetre, or nitrate of soda, or potash, when refined or partially refined
Salts of tin;
Sarsaparilla;
Sepia;
Shaddock;
Sheathing paper;
Sponges;
Spunk;
Squills;
Tapioca;
Tagger's iron;
Teazels;
Terne tin, in plates or sheets;

Tin-foil;
Tin, in plates or sheets;
Vanilla beans;
Vegetables, not otherwise provided for;
Verdigris;
Yams.

Articles paying a duty of twenty per centum.

SEC. 20. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of twenty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Antimony, tartrate of;
Acids, citric and tartaric;
Blank books, bound or unbound;
Blue or Roman vitriol, or sulphate of copper;
Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber used in building wharves;
Brick, fire-brick, and roofing and paving tile, not otherwise provided for;
Brimstone, in rolls;
Bronze powder;
Burgundy pitch;
Burr stones, manufactured or bound up into millstones;
Calomel;
Castor oil;
Castorum;
Chicory root;
Chocolate;
Chromate of lead;
Corks;
Cotton laces, cotton insertings, cotton trimming laces, and cotton braids;
Cowhage down;
Cubebs;
Dried pulp;
Ether;
Feather beds, feathers for beds, and downs of all kinds;
Feldspar;
Fig-blue;
Firewood;
Fish glue, or isinglass;
Fish skins;
Flour of sulphur;
Frankfort black;
Fulminates, or fulminating powders;
Glue;
Gold and silver leaf;
Grapes;
Gunpowder;
Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses;
Hat bodies, made of wool, or of which wool is the component material of chief value;
Hatters plush, composed of silk and cotton, but of which cotton is the component material of chief value;
Lampblack;
Leather, tanned, bend, or sole;
Leather, upper, of all kinds, except tanned calfskin, which shall pay twenty-five per centum ad valorem;
Magnesia;
Malt;
Mats of cocoa-nut;

Matting, China, and other floor matting, and mats made of flags, jute, or grass;

Mercurial preparations, not otherwise provided for;

Medicinal roots and leaves, and all other drugs and medicines in a crude state, not otherwise provided for;

Metals, unmanufactured, not otherwise provided for;

Mineral and bituminous substances in a crude state, not otherwise provided for;

Musical instruments of all kinds, and strings for musical instruments of whip gut, or catgut, and all other strings of the same material;

Mustard, ground or manufactured;

Needles of all kinds for sewing, darning, and knitting;

Oils, neatsfoot and other animal oils, spermaceti, whale and other fish oil, the produce of foreign fisheries;

Oils volatile, essential or expressed, not otherwise provided for;

Osier or willow, prepared for basket-makers' use;

Paints, dry or ground in oil, not otherwise provided for;

Pitch;

Plaster of Paris, calcined;

Quills;

Ratans and reeds, manufactured or partially manufactured;

Red precipitate; Roman cement; rosin;

Sal soda, hyposulphate of soda, and all carbonates of soda, by whatever name designated, not otherwise provided for;

Salts, Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for;

Shoes or boots, and other articles, composed wholly of India-rubber, not otherwise provided for;

Skins, tanned and dressed, of all kinds;

Spices of all kinds, not otherwise provided for;

Spirits of turpentine;

Starch;

Stereotype plates;

Still bottoms;

Strychnine;

Sulphate of barytes, crude or refined;

Sulphate of magnesia;

Sulphate of quinine;

Tar;

Thread laces, and insertings;

Type metal;

Types, new;

Varnish of all kinds;

Vandyke brown;

Venetian red;

Vermilion;

Whalebone, the produce of foreign fisheries;

White vitriol or sulphate of zinc;

Wood unmanufactured, not otherwise provided for;

Woollen listings.

Sec. 21. *And be it further enacted,* That from and after the day and year aforesaid, there shall be levied, collected, and paid on copper ore and diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of five per centum ad valorem on the same; when set in gold, silver or other metal, or on imitations thereof, and all other jewelry, twenty-five per centum ad valorem; on hair cloth and hair seatings, and all other manufactures of hair, not otherwise provided for, twenty-five per centum ad valorem.

Articles paying a duty of five and twenty-five per centum.

Sec. 22. *And be it further enacted,* That from and after the day

and year aforesaid, there shall be levied, collected, and paid a duty of thirty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Articles paying a duty of thirty per centum.

Alabaster and spar ornaments;

Anchovies, sardines, and all other fish preserved in oil;

Argentine, alabatta, or German silver, manufactured or unmanufactured;

Articles embroidered with gold, silver, or other metal;

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Asses' skins;

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes;

Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for;

Beads of amber, composition, or wax, and all beads;

Benzoates;

Bologna sausages;

Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material;

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India-rubber, not otherwise provided for;

Brooms and brushes of all kinds;

Buttons and button moulds of all kinds;

Canes and sticks for walking, finished or unfinished;

Capers, pickles, and sauces of all kinds, not otherwise provided for;

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, or children, and not otherwise provided for;

Carbonate of magnesia;

Card cases, pocket books, shell boxes, souvenirs, and all similar articles of whatever material composed;

Carriages and parts of carriages;

Clocks, and parts of clocks;

Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated, or covered, common tinned, burnished or japanned, not otherwise provided for;

Combs of all kinds;

Compositions of glass or paste, when set; *Post*, p. 294.

Composition tops for tables, or other articles of furniture;

Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;

Coral, cut or manufactured;

Cotton cords, gimps, and galloons;

Cotton laces, colored;

Court plaster;

Crayons of all kinds;

Cutlery of all kinds;

Dolls and toys of all kinds;

Encaustic tiles;

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal;

Fans and fire-screens of every description, of whatever material composed;

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed;

Flats, braids, plaits, sparterre, and willow squares, used for making hats and bonnets;

Firecrackers;

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;

Furniture, cabinet and household;

Hair pencils;

Hat bodies of cotton;

Hats and bonnets for men, women, and children, composed of straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for;

Human hair, cleansed or prepared for use;

Ink and ink powder;

Japanned, patent, or enamelled leather, or skins of all kinds;

Japanned ware of all kinds, not otherwise provided for;

Jet, and manufactures of jet, and imitations thereof;

Lead pencils;

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for;

Manufactures of the bark of the cork tree, except corks;

Manufactures of bone, shell, horn, ivory, or vegetable ivory;

Manufactures, articles, vessels, and wares not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value;

Manufactures, not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, or worsted, or flax;

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for;

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood;

Marble, in the rough or blocks, manufactures of marble, marble paving tiles, and all marble sawed, squared, dressed, or polished;

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;

Manufactures of paper, or of which paper is a component material, not otherwise provided for;

Manufactures, articles, and wares, of papier mache;

Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for;

Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;

Medicinal preparations, not otherwise provided for;

Metallic pens;

Mineral waters;

Muskets, rifles, and other fire-arms;

Oil-cloth of every description, of whatever material composed, not otherwise provided for;

Olive salad oil;

Olives;

Paper boxes, and all other fancy boxes;

Paper envelopes;

Paper hangings and paper for screens or fire-boards; paper; antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for;

Parasols and sunshades;
Parchment;
Plated and gilt ware of all kinds;
Playing cards;
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;
Red chalk pencils;
Salmon, preserved;
Scagliola tops, for tables or other articles of furniture;
Sealing-wax;
Side arms of every description;
Silver-plated metal, in sheets or other form;
Slates, roofing slates, slate pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate;
Soap, castile, perfumed, Windsor, and all other kinds;
Twines and packthread, of whatever material composed, not otherwise provided for;
Umbrellas;
Unwrought clay, three dollars per ton; *Post*, p. 294.
Vellum; velvet, when printed or painted;
Wafers; water colors;
Webbing composed of wool, cotton, flax, or any other materials.

SEC. 23. *And be it further enacted*, That from and after the day and year aforesaid, the importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty, that is to say: Articles free of duty.

Acids, acetic, acetous, benzoic, boracic, muriatic, sulphuric, and pyroligneous, and all acids of every description used for chemical and manufacturing purposes, not otherwise provided for;
Alcornoque;
All books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States; all philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States; Proviso.
Ambergris;
Annatto, Roncou or Orleans;
Animal carbon, (bone black);
Animals, living, of all kinds;
Antimony, crude or regulus of;
Argol, or crude tartar;
Arsenic;
Articles in a crude state used in dyeing or tanning, not otherwise provided for;
Asphaltum;
Bananas;
Bark, Peruvian, or bark quilla;
Barilla, and soda ash;
Bells, old, and bell metal;
Berries, nuts, flowers, plants, and vegetables used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture;
Birds, singing or other, and land and water fowls;
Bismuth;

Bitter apples;
Bolting cloths;
Bones, burnt, and bone-dust;
Books, maps, and charts imported by authority of the Joint Library Committee of Congress, for the use of the library of Congress: *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person aforesaid, [and such person] shall have paid the duty or included the duty in said contract, in such case the duty shall be remitted;

Proviso.

Borax, crude, or tincal;
Boucho leaves;
Brazil wood, braziletto, and all other dye-woods, in sticks;
Breccia, in blocks or slabs;
Brimstone, crude, in bulk;
Brime;
Bullion, gold and silver;
Burrstones, wrought or unwrought, but unmanufactured, and not bound up into millstones;
Cabinets of coins, medals, and all other collections of antiquities;
Cadmium;
Calamine;
Camphor, crude;
Chalk, French chalk, and red chalk;
Cochineal;
Cobalt;
Cocoa, cocoa shells, cocoa leaves, and cocoa-nuts;
Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges;

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Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner;
Coins, gold, silver, and copper;
Copper, when imported for the United States Mint;
Cotton;
Cork-tree bark, unmanufactured;
Cream of tartar;
Cudbear, vegetable, and orchil;
Divi-divi;
Dragon's blood;
Emery, in lump or pulverized;
Extract of indigo;
Extract of madder;
Extract and decoctions of logwood, and other dye-woods, not otherwise provided for;
Felt, adhesive, for sheathing vessels;
Flints; flint, ground;
Fish, fresh caught, for daily consumption;
Fullers' earth;
Ginger root;
Gum, Arabic, Barbary, East India, Jedda, Senegal, Tragacanth, Benjamine or Benzoin, myrrh, and all other gums and resins in a crude state, not otherwise provided for;
Guttapercha, unmanufactured;
Grindstones, rough or unfinished;
Garden seeds, and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes, not otherwise provided for;
Glass, when old, not in pieces which can be cut for use, and fit only to be remanufactured;
Goods, wares, and merchandise, the growth, production, or manufacture

of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with; Proviso.

Guano;

Household effects, old, and in use of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale;

Hair of all kinds, uncleaned and unmanufactured, and all long horse-hair used for weaving, cleaned or uncleaned, drawn or undrawn;

India-rubber, in bottles, slabs, or sheets, unmanufactured;

India-rubber, milk of;

Indigo;

Ice;

Iridium;

Irris, orris root;

Ivory, unmanufactured;

Ivory nuts, or vegetable ivory;

Junk, old, and oakum;

Kelp;

Lac dye;

Lac spirits;

Lac sulphur;

Lastings, mohair cloth, silk, twist, or other manufactures of cloth, cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India-rubber;

Leeches;

Liquorice root;

Madder, ground or prepared, and madder root;

Manuscripts;

Marine coral, unmanufactured;

Medals, of gold, silver, or copper;

Machinery, suitable for the manufacture of flax and linen goods only, and imported for that purpose solely, but not including that which may be used for any other manufactures;

Maps and charts;

Mineral blue;

Models of inventions, and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model, or improvement which can be fitted for use; What shall not be deemed models.

Munjeet or India madder;

Natron;

Nickel;

Nutgalls;

Nux vomica;

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries;

Orpiment, or sulphuret of arsenic; *Post*, p. 559.

Paintings and statuary, the production of American artists residing abroad: *Provided*, The same be imported in good faith as objects of taste and not of merchandise; *Post*, p. 559.

Palm leaf, unmanufactured;

Pearl, mother of;

Personal and household effects, not merchandise, of citizens of the United States dying abroad;

Pine-apples;

Plantains;

Plaster of Paris, or sulphate of lime, unground;

Platina, unmanufactured;
Platina vases or retorts;
Polishing stones;
Pumice and pumice stones;
Quassia-wood;
Rags, of whatever material, except wool;
Ratans and reeds, unmanufactured;
Rottenstone;
Safflower;
Saltpetre, or nitrate of soda, or potash, when crude;
Sandal-wood;
Seedlac;
Sheathing metal, or yellow metal, not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long, and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square yard;

Post, p. 294.

Shellac;
Shingle-bolts and stave-bolts;
Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons, and silk waste;
Smalts;
Specimens of natural history, mineralogy, and botany;
Staves for pipes, hogsheads, or other casks;
Stoneware, not ornamented, above the capacity of ten gallons;
Substances expressly used for manure;
Sumac;
Terra japonica, catechu, or cutch;
Tin, in pigs, bars, or blocks;
Tortoise and other shell, unmanufactured;
Trees, shrubs, bulbs, plants, and roots, not otherwise provided for;
Turmeric;
Types, old, and fit only to be remanufactured;
Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale;

Proviso.

Weld;
Woad or pastel;
Woods, namely: cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured;
Wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be eighteen cents, or under, per pound.

See Pub. Res. No. 15, *post*, p. 252.

Duty on raw articles not enumerated.

SEC. 24. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

Goods in public stores on April 1.

SEC. 25. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores on the day and year aforesaid, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

Meaning of word "ton."

SEC. 26. *And be it further enacted*, That wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

SEC. 27. *And be it further enacted*, That railroad iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or remanufactured; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Railroad iron.

SEC. 28. *And be it further enacted*, That in all cases where the duty upon any imports of goods, wares, or merchandise shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation shall have been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.

Market-value to be of the day of actual shipment.

SEC. 29. *And be it further enacted*, That the annual statistical accounts of the commerce of the United States with foreign countries, required by existing laws, shall hereafter be made up and completed by the Register of the Treasury, under the direction of the Secretary of the Treasury, so as to comprehend and include, in tabular form, the quantity by weight or measure, as well as the amount of value, of the several articles of foreign commerce, whether dutiable or otherwise; and also a similar and separate statement of the commerce of the United States with the British Provinces, under the late, so-called, reciprocity treaty with Great Britain.

Annual statistical accounts of foreign commerce — how to be made up.

SEC. 30. *And be it further enacted*, That from and after the day and year aforesaid, there shall be allowed a drawback on foreign hemp manufactured into cordage in the United States and exported therefrom, equal in amount to the duty paid on the foreign hemp from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively.

Drawback on foreign hemp.

SEC. 31. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act, be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, 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 reënacted by this act.

Repealing clause.
Saving of existing laws as to collection, punishments, &c.

SEC. 32. *And be it further enacted*, That when merchandise of the same material or description, but of different values, *are* invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate the highest valued goods in such invoice are subject to under this act. The words value and valued, used in this act, shall be construed and understood as meaning the true market value of the goods, wares, and merchandise in the principal markets of the country from whence exported at the date of exportation.

When goods of different values are in same invoice, duties how assessed.

SEC. 33. *And be it further enacted*, That all goods, wares, and merchandise actually on shipboard, and bound to the United States, within fifteen days after the passage of this act, and all goods, wares, and mer-

Goods on shipboard and in public warehouses.

chandise in deposit in warehouse or public store on the first day of April, eighteen hundred and sixty-one, shall be subject to pay such duties as provided by law before and at the time of the passage of this act; and all goods in warehouse at the time this act takes effect, on which the duties are lessened by its provisions, may be withdrawn on payment of the duties herein provided.

APPROVED, March 2, 1861.

March 2, 1861.

CHAP. LXIX.—*An Act to provide for bringing up the Arrearages of Work of the Land Office at Olympia, Washington Territory.*

Clerical services in land-office at Olympia, W. T.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior be authorized to make such allowances for clerical services in bringing up the arrearages of business at the land office at Olympia, Washington Territory, including payment of clerical services already necessarily incurred, as, on the production of the proper evidence, he may deem equitable and just, the amount not to exceed the sum of three thousand dollars, and to be paid out of the appropriation for incidental expenses of district land offices.

APPROVED, March 2, 1861.

March 2, 1861.

CHAP. LXX.—*An Act to provide for the Payment of Expenses incurred by the Territories of Washington and Oregon in the Suppression of Indian Hostilities therein, in the Years eighteen hundred and fifty-five and eighteen hundred and fifty-six.*

Expenses of Indian hostilities in Washington and Oregon.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums, or so much thereof as may be necessary, be and they are hereby appropriated out of any money in the Treasury not otherwise appropriated, to defray the expenses incurred in the Territories of Washington and Oregon, in the suppression of Indian hostilities therein in the years eighteen hundred and fifty-five and eighteen hundred and fifty-six.

Pay of volunteers.

For the payment of volunteers, embracing the first, second, and ninth Oregon regiments, and the three companies of minute-men, numbered sixty, sixty-one, and sixty-two, and the first and second Washington regiments and promiscuous companies, including the companies of Captain Strong and Captain Hays, four hundred thousand dollars, after deducting stoppages as ascertained by the Third Auditor of the Treasury in his report of the seventh of February, eighteen hundred and sixty, made in pursuance of a resolution of the House of Representatives passed the eighth of February, eighteen hundred and fifty-nine; said claims to be examined and audited by the Third Auditor of the Treasury, who shall allow to said volunteers the same pay and allowances as were paid to officers and soldiers of equal grade at that period in the United States army serving in that country: *Provided,* That payment shall only be made to such of the above-named companies as shall be shown by satisfactory proof to have been engaged in actual service in the field for the period and in the manner claimed.

Payment to be made only for those in actual service.

Pay for maintenance of volunteers.

For the payment of claims for services, supplies, transportation, and so forth, incurred in the maintenance of said volunteers, two million four hundred thousand dollars, to be paid upon the principle, and agreeably to the rates for services, supplies, transportation, and so forth, allowed and reported by the Third Auditor of the Treasury in his aforesaid report of the seventh of February, eighteen hundred and sixty: *Provided,* That said Auditor be and he hereby is authorized and directed to receive additional evidence as to the amount or value of supplies, transportation, and personal services, and to correct errors in his former report touching the same; and in cases where supplies were furnished at points in either of said Territories, where similar supplies were not furnished for the

Proviso.