

STATUTE II.  
Jan. 29, 1795.

CHAP. XVII.—*An Act supplementary to the several acts imposing duties on goods, wares and merchandise imported into the United States.*

[Obsolete.]

WHEREAS difficulties have arisen in ascertaining the duties on certain articles imported into the United States, and further provisions for securing the collection of the impost duties, are found necessary :

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in lieu of the present duties, there shall be levied, collected and paid upon all printing types which, after the last day of March next, shall be imported into the United States, in ships or vessels of the United States, at the rate of ten per cent., and upon all girandoles, at the rate of twenty per cent. ad valorem ; that after the said last day of March next, the present duties payable upon clayed sugars, shall cease, and there shall be paid upon all white clayed or white powdered sugars, three cents per pound, and upon all other clayed or powdered sugars, one and a half cent per pound ; upon Malaga wine, twenty cents ; upon burgundy and champaign, forty cents per gallon.

New duty placed on specific articles.

SEC. 2. *And be it further enacted,* That after the said last day of March, teas, commonly called imperial, gunpowder or gomee, shall pay the same duties as hyson teas : and where any entire article is, by any law of the United States, made subject to the payment of duties, the parts thereof, when imported separately, shall be subject to the payment of the same rate of duties.

Duty on tea.

Part of an article to pay proportionably to the whole.

SEC. 3. *And be it further enacted,* That after the said last day of March, the valuation of all goods, wares and merchandise, subject to the payment of duties ad valorem, shall be made upon the actual cost at the place of exportation, including all charges (commissions, outside packages and insurance only excepted), that the duty on any wines imported into the United States shall not be less than ten cents per gallon, and that bottles, in which any liquor is imported, shall be subject to the payment of the like duty as empty bottles.

Duties ad val. to be estimated at the place of exportation.

SEC. 4. *And be it further enacted,* That the duties upon all goods, wares and merchandise imported into the United States, after the said last day of March, (where the sum payable by one person or copartnership shall amount to more than fifty dollars,) shall be payable upon all articles, the produce of the West Indies (salt excepted), the one half in three, and the other half in six calendar months ; and on all goods, wares and merchandise imported from Europe, (wines, salt and teas excepted,) one third in eight months, one third in ten months, and the remaining third in twelve months, from the time of each respective importation.

Duties above fifty dollars how to be paid.

1799, ch. 22.

SEC. 5. *And be it further enacted,* That in respect to the aforesaid duties, and the duties heretofore imposed on goods, wares and merchandise imported into the United States, there shall be an addition of ten per cent. to the several rates of duties, when imported in ships or vessels not of the United States : except in cases, where such additional duty has been before specially laid on any goods, wares or merchandise imported in such ships or vessels.

Additional duty on foreign vessels.

SEC. 6. *And be it further enacted,* That the duties aforesaid shall be collected in like manner, and under the same regulations, restrictions and provisions, and subject to the like appropriations, as goods, wares and merchandise imported into the United States are now subject to.

Duty how to be collected and appropriated.

APPROVED, January 29, 1795.

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CHAP. XVIII.—*An Act making further provision in cases of Drawbacks.*

WHEREAS the allowance of drawbacks on goods, wares and merchandise imported into the United States is now limited to such as are ex-

1799, ch. 22.

Repealed by Act of March 2, 1799, ch. 22.

Drawbacks in other districts than those into which the goods were imported.

Proviso.

Manner of receiving certificate to entitle exporter to drawback.

Certain articles may have their packages filled up or changed.

Entry and examination necessary.

Debenture for drawback how and when to be paid.

ported from districts into which the same are imported, and great loss and inconvenience are experienced from such limitation, and further provision, in respect to goods, wares or merchandise entitled to drawback, is deemed necessary :

**SEC. 1.** *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That after the last day of March next, any goods, wares and merchandise imported into the United States, may be exported from any of the ports at which ships and vessels from the Cape of Good Hope, or from any place beyond the same, are admitted to make entry, and entitled to the same drawback of the duties, as goods, wares and merchandise exported from the districts into which they are imported, are now entitled to: *Provided nevertheless,* That such goods, wares and merchandise shall not be entitled to such drawback, unless they shall be accompanied by a certificate from the collector of the district into which they were imported, specifying the marks, numbers and descriptions of the casks or packages, with the names of the master and vessel in which, the time when, and the place from whence they were imported; and where the articles pay duties by weight or measure, the quantity in each; and in all cases, the amount of the duties paid or secured thereon.

**SEC. 2.** *And be it further enacted,* That in order to entitle any person to such certificate, he or they shall make out an entry of all such goods, wares and merchandise, specifying the marks, numbers and descriptions of the casks or packages and their contents, the names of the master and vessel in which, the time when, and the place from which they were imported; the names of the master and vessel in which they are intended to be laden, and the district in the United States to which they are destined; and shall moreover make oath or affirmation to the truth of such entry; which requisites being complied with, and the collector satisfied with the truth thereof, he shall grant such certificate, and such goods, wares and merchandise shall be entered with the collector of the district, into which they shall be brought from the place of their importation, previous to the landing or unloading thereof.

**SEC. 3.** *And be it further enacted,* That after the last day of March next, it shall be lawful for the importer or exporter of any liquors in casks, coffee in casks or other packages, or any unrefined sugars, to fill up the casks or packages, out of other casks or packages included in the original importation, or into new casks or packages, in case the original cask or package shall be so injured, as to be rendered unfit for exportation, and under the inspection of the inspector of the port, from which such liquors, coffee or unrefined sugars are intended to be exported.

**SEC. 4.** *And be it further enacted,* That when any goods, wares or merchandise entitled to drawback, shall be entered for exportation, from any other district than the one into which they were imported, the person intending to export the same, besides producing the certificate herein before directed, shall make an entry, in like manner, and the goods, wares and merchandise therein expressed shall undergo the same examination, as is by law required, relative to goods, wares and merchandise entitled to drawback, and intended to be exported from the place of original importation.

**SEC. 5.** *And be it further enacted,* That for all goods, wares and merchandise entitled to drawback, which, after the last day of March next, shall be exported from the district into which they were originally imported, the exporter or exporters shall be entitled to receive from the collector of such district, a debenture or debentures for the amount of the drawback, to which such goods, wares or merchandise are entitled, payable at the same time or times respectively, on which the duties on the said goods, wares or merchandise shall become due, except the same, or any part thereof has been paid, or shall become payable in less

than three months; in which case, such debenture shall be payable in three months: and it shall be the duty of the said collectors to discharge such debentures, at the time they become due, out of any public money in their hands. And where goods, wares and merchandise are exported from any other district, than the one into which they were imported, it shall be the duty of the collector of such district, to grant to the exporter, a certificate expressing that such goods, wares and merchandise were exported from his district, with the marks, numbers and description of the packages and their contents, the name of the vessel on which they were laden, the name of the commander, and the port for which they were cleared out, and the amount of the drawback, to which they are entitled. And such certificate shall entitle the possessor thereof, to receive from the collector of the district, with whom the duties on the said goods, wares and merchandise were paid or secured, a debenture or debentures for the drawback expressed in the said certificates, payable at the same time, and in like manner, as is herein directed for debentures on goods, wares and merchandise exported from the place of their first importation: *Provided nevertheless*, That the collector aforesaid may refuse to grant such debenture or debentures, in case it shall appear to him, that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture or debentures claimed shall exceed one hundred dollars, it shall be his duty to represent the case to the Comptroller of the Treasury, who shall determine, whether such debenture or debentures shall be granted or not: *And provided always*, That in no case of an exportation by the original importer, shall a drawback be paid, until the duties on the importation thereof shall have been first received.

SEC. 6. *And be it further enacted*, That before the receipt of any such debenture, in case of exportation from the district of original importation, and in case of exportation from any other district, before the receipt of any such certificate, the person applying for the same shall give bond with one or more sureties, to the satisfaction of the collector who is to grant the debenture, or the certificate, as the case may be, in a sum equal to double the amount of the sum, for which such debenture or certificate is granted, conditioned to produce to such collector, like proof and certificates of the delivery of such goods, wares or merchandise, at some place without the United States, as are now required by law for obtaining the drawback on exportation, within one year, in case such goods have been shipped to any part of Europe or America, and within two years, if to any part of Asia or Africa: *Provided nevertheless*, That when it shall be made appear to the satisfaction of the collector, to whom such certificates are directed to be returned, that such certificates could not be obtained, the exporter or exporters shall be permitted to offer such other testimony, as to the landing or loss of the goods, wares and merchandise, as he may have; which proof shall be referred to the Comptroller of the Treasury, who shall have power and authority to admit the same, if he shall deem it satisfactory, and to direct the collector to cancel the bond accordingly.

SEC. 7. *And be it further enacted*, That so much of the act, intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," as extends the credits on bonds given for duties on account of the drawback on goods exported, shall, after the said last day of March next, be repealed: *Provided*, That nothing herein contained shall be construed to extend to any allowance made upon goods, wares and merchandise imported before the said last day of March next.

APPROVED, January 29, 1795.

When goods are exported from a district, other than that into which they were imported, certain certificate to be granted;

which shall entitle to debenture.

Proviso.

No drawback to be paid before duties are received.

Bond to be given to produce certificate of exportation within a limited time.

Proviso.

Part of former act repealed.

1790, ch. 35.

Proviso.