

any officer for more horses than he shall actually employ in the public service.

APPROVED, July 22, 1813.

STATUTE I.

CHAP. XVIII.—*An Act to establish the town of Mobile a port of entry.*

July 22, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August next, the town of Mobile shall be, and the same is hereby established the sole port of entry for the district, including the shores, waters, and inlets of the bay and river Mobile, and of the other rivers, creeks, inlets, and bays, emptying into the gulf of Mexico, east of the said river Mobile, and west thereof to the eastern boundary of the State of Louisiana.

Mobile shall be the sole port of entry for the district.

APPROVED, July 22, 1813.

STATUTE I.

CHAP. XXI.—*An Act laying duties on Sugar refined within the United States. (a)*

July 24, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next, there be levied, collected and paid, upon all sugar which shall be refined within the United States, a duty of four cents per pound.

Repealed by act of February 1817, ch. 1.

Rate of duty four cents per pound.

SEC. 2. *And be it further enacted,* That every refiner of sugar, who shall be such immediately before and on the first day of January next, shall, on the said day, and every refiner of sugar who shall be and become such after the said day, shall, twenty days at the least previous to commencing the business of refining sugar, make true and exact entry and report in writing to the collector, appointed by virtue of the act, entitled "An act for the assessment and collection of direct taxes and internal duties," for the collection district in which shall be the house or building where he or she shall carry on or intend to carry on, the said business, of every house or building where such business shall be by him or her carried on, or intended so to be, and of every pan or boiler, together with the capacity of each, which he or she shall have or employ for the purpose of refining sugar, and shall also give bond in the sum of five thousand dollars, with condition that he or she shall and will enter, or cause to be entered in a book or paper to be kept for that purpose, all sugar which he or she shall refine or cause to be refined, and of the quantities, from day to day by him or her sent out or caused to be sent out of the house or building where the same shall have been refined, and shall, on the first day of April, July, October and January, in each year, render a just and true account of all the refined sugar which he or she shall have sent out, or caused or procured to be sent out, from the first time of his or her entry and report aforesaid, until the day which shall first ensue, of the days above mentioned, for the rendering of such account, and thenceforth successively, from the time when such account ought to have been, and up to which it shall have been last rendered, until the day next thereafter, of the days above mentioned, for the rendering of such account, producing and showing therewith the original book or paper, whereon the entries from day to day, to be made as aforesaid, have been made; and he or she shall, at the time of ren-

Refiners of sugar to make entries of the houses or where the business is to be carried on.

July 22, 1813, chap. 16.

To render an account of sugar refined quarterly.

(a) The act of Congress passed on the 24th July, 1813, imposing a duty on refined sugar, did not subject to the duty, sugar refined before that day, and put into moulds. *The United States v. Pennington, Peters' C. C. R. 113.*

In an action on a bond given in pursuance of that act, it would be sufficient for the defendant to show that the sugar sent out for sale was refined before the law was passed. *Ibid.*

- Penalties. dering each account, pay or secure the duties which by this act ought to be paid upon the refined sugar in the said account mentioned; and if any such refiner shall omit to make any such entry or report, he or she shall forfeit and lose every pan or boiler which he or she shall have and use for the purpose of refining sugar, and shall also forfeit the sum of five hundred dollars, to be recovered with costs of suit.
- Oath to be taken by refiners as to accounts of quantities of sugar sent out by them. **SEC. 3. And be it further enacted,** That every such refiner shall yearly, being thereunto required by the collector aforesaid, make oath or affirmation, according to the best of his or her knowledge and belief, that the accounts which have been by him or her rendered of the quantities of refined sugar by him or her sent out, or procured or caused to be sent out of the house or building where the same shall have been manufactured, have been just and true.
- Penalty for false oath. **SEC. 4. And be it further enacted,** That if any person shall knowingly and with design, falsely swear or affirm touching any of the matters herein before required to be verified by oath or affirmation, he or she shall be deemed guilty of wilful and corrupt perjury.
- Refiners to render account of buildings, pans, &c. &c. **SEC. 5. And be it further enacted,** That every refiner of sugar shall at each time of rendering an account, as herein before required, make a true and particular report of the buildings, pans, and boilers which he or she, at any time since that of rendering his or her last account, hath used or kept, and shall then have, use or keep for carrying on the said business of refining sugar, on pain of forfeiting for each and every neglect or omission all such pans and boilers, together with the sum of five hundred dollars, to be recovered with costs of suit.
- Refined sugars upon which duties have not been paid to be forfeited. **SEC. 6. And be it further enacted,** That all refined sugar which shall have been manufactured or made within the United States in manner aforesaid, after the said first day of January next, whereof the duties aforesaid have not been duly paid or secured, according to the true intent and meaning of this act, shall, upon default being made in the paying or securing of the said duties, be forfeited, and shall and may be seized as forfeited, by the collector aforesaid or officer of the customs.
- Duties payable upon bonds in nine months. **SEC. 7. And be it further enacted,** That it shall be lawful for every such refiner of sugar, at his or her option, either to pay, upon the rendering of his or her account as aforesaid, the duties which shall thereby appear to be due and payable, with a deduction or abatement of six per cent. for prompt payment, or to give bond with one or more sureties, to the satisfaction of the collector, to whom such account shall be rendered, for the payment of the said duties, at the expiration of nine months thereafter; *Provided,* That no person whose bond for any of the said duties shall remain unpaid beyond the term allowed for the payment thereof, shall be entitled to future credit for any of the said duties, so long as such bond shall remain unpaid.
- Proviso. **SEC. 8. And be it further enacted,** That the duties hereby laid upon sugar refined within the United States, shall and may be drawn back upon all such of the said sugar refined within the United States after the aforesaid first day of January next, which after the said day shall be exported from the United States to any foreign port or place: *Provided,* That no drawback shall be allowed on any exportation as aforesaid, in any instance where the same shall amount to less than twelve dollars.
- Drawback allowed in certain cases. **SEC. 9. And be it further enacted,** That in order to entitle the exporter or exporters to the benefit of the said allowance of drawback, he, she, or they shall, previous to the putting or lading any of the said refined sugar on board of any ship or vessel for exportation, give six hours notice at the least to the proper officer of inspection of the port from which the said sugar shall be intended to be exported, of his, her, or their intention to export the same, and of the number of packages containing the same, and the respective marks thereof, and the place or places where deposited, and of the place to which, and ship or vessel in which
- Proviso. Notice to be given of the intention to export to authorize the payment of drawback.

they or either of them shall be so intended to be exported; whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the packages so notified for exportation, and the same after such inspection shall be laden on board the same ship or vessel of which notice shall have been given, and in the presence of the same officer or his deputy who shall have inspected the same, which officer, after the same shall have been so laden on board, shall certify to the collector of the customs for the district the quantity and particulars of the refined sugar so laden for exportation.

SEC. 10. *And be it further enacted,* That the said allowance shall not be made unless the said exporter or exporters shall make oath or affirmation that the said sugar so noticed for exportation and laden on board such ship or vessel is truly intended to be exported to the place whereof notice shall have been given, and is not intended to be relanded within the United States, and that he or she doth verily believe that the duties thereupon charged by this act have been duly paid or secured to be paid; and shall also give bond to the collector of the customs, with two sureties, one of whom shall be the master or other person having the command or charge of the ship or vessel, in which the said sugar shall be intended to be exported, the other such sufficient person as shall be approved by the said collector, in the full value, in the judgment of the said collector, of the sugar so intended to be exported, with condition that the said sugar (the dangers of the seas and enemies excepted) shall be really and truly exported to and landed in some port or place without the limits of the United States, and that the said sugar shall not be unshipped from on board the said ship or vessel whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbours of the United States (shipwreck or other unavoidable accident excepted.)

An oath also to be taken.

Bond to be given for the landing of the goods at a foreign port.

SEC. 11. *And be it further enacted,* That the said allowance shall not be paid until nine months after the said sugar shall have been so exported: *Provided,* That whenever the owner of any ship or vessel on board of which any such sugar is laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such sugar is laden, that such ship or vessel is not going to proceed on the voyage intended, or the voyage is altered, it shall be lawful for the collector to grant a permit for relanding the same.

When drawback is payable.

Proviso.

SEC. 12. *And be it further enacted,* That if any of the said sugar, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the sugar so unshipped, together with the casks, vessels, and cases containing the same, but also the ship or vessel, in or on board of which the same shall have been so shipped or laden, together with the guns, furniture, ammunition, tackle, and apparel, and also the ship, vessel, or boat into which the said sugar shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle, and apparel, shall be forfeited, and may be seized by any officer of the customs or of inspection.

Penalties for reshipping of sugars in the United States.

SEC. 13. *And be it further enacted,* That the bond to be given as aforesaid, shall and may be discharged, by producing within one year

How to establish a claim

to the allow-
ance of draw-
back.

from its date (if the same shall be shipped to any part of Europe or America, and within two years, if shipped to any part of Asia or Africa; and if the delivery of the sugar, in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place, and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said sugar at the said place, which certificate shall in each case be confirmed by the oath or affirmation of the master or mate or other like officer of the vessel in which the said sugar shall have been exported, and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not, upon diligent inquiry, to be found two merchants of the United States at the said place: *Provided always*, That in case of death, the oath or affirmation of the party dying shall not be deemed necessary; *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States, or such bonds shall and may be discharged upon proof that the sugar so exported was taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer and chief officer of inspection, or any two of them, of the place from which such sugar shall have been exported. And in cases where the certificates herein directed cannot be obtained, the exporter or exporters of such sugar shall nevertheless be permitted to offer such other proof as to the delivery of the said sugar, without the limits of the United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the Comptroller of the Treasury, whose decision thereon shall be final.

Proviso.

Proviso.

Proof of land-
ing the goods.

Collectors to
collect the du-
ties, &c. &c.

Penalties.

SEC. 14. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, in their respective districts, and they are hereby authorized to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act. And all fines, penalties, and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States, or of the collector aforesaid, within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of the person who, if a collector, shall first discover, if other than a collector, shall first inform of the cause, matter, or thing whereby any such fine, penalty, or forfeiture shall have been incurred; and where the cause of action or complaint shall arise or accrue more than fifty miles distant from the nearest place by law established for the holding of a district court within the district in which the same shall arise or accrue, such suit and recovery may be had before any court of the State holden within the said district, having jurisdiction in like cases.

Duration of
this act to Feb.
17, 1816.

SEC. 15. *And be it further enacted*, That this act shall continue in force until the termination of the war in which the United [States] are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer.

APPROVED, July 24, 1813.