

CHAP. XVIII.—*An Act to revive, and continue in force, the seventh section of an act, entitled "An act supplementary to the several acts for the adjustment of land claims in the state of Louisiana," approved the eleventh May, eighteen hundred and twenty, and for other purposes. (a)*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the seventh section of an act, entitled "An act supplementary to the several acts for the adjustment of land claims in the state of Louisiana," approved the eleventh of May, one thousand eight hundred and twenty, in relation to back concessions, be, and the same is hereby, revived, and continued in full force and effect, for the term of eighteen months from and after the passing of this act.

SEC. 2. *And be it further enacted,* That so much of the lot of land on which is situated the navy store-house, in New Orleans, as may be necessary to continue the street now commenced, leading from Condi street to Market-hall, is hereby granted to, and vested in, the corporation of the city of New Orleans, for the purpose of continuing the said street.

APPROVED, February 28, 1823.

STATUTE II.
Feb. 28, 1823.
[Expired.]

Seventh section of Louisiana land claim law continued in force for eighteen months.
Act of May 11, 1820, ch. 87.

Part of navy store-house lot in New Orleans, granted to the corporation of that city.

STATUTE II.
Feb. 28, 1823.

CHAP. XIX.—*An Act to repeal so much of an act, passed the eighteenth April, one thousand eight hundred and six, as limits the price of certain lands in the state of Tennessee.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That so much of an act passed the eighteenth day of April, one thousand eight hundred and six, entitled "An act to authorize the state of Tennessee to issue grants and perfect titles to certain lands therein described, and to settle the claims to the vacant and unappropriated lands within the same," which provides "that the lowest price of all lands granted or sold within the ceded territory shall be the same as shall be established by Congress for the lands of the United States," be, and the same is hereby, repealed; and the legislature of the state of Tennessee are authorized and empowered to affix such price to the lands in said ceded territory, as, in their discretion, may be deemed right and proper; any thing in said act of the eighteenth of April, one thousand eight hundred and six, to the contrary notwithstanding.

APPROVED, February 28, 1823.

Part of a land law of Tennessee of April 18, 1806, ch. 11, repealed.

STATUTE II.

March 1, 1823.

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

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

SEC. 2. *And be it further enacted,* That when no invoice has been received of any goods, wares, or merchandise, imported and subject to ad valorem duty as aforesaid, the owner, importer, consignee, or agent,

Act of March 2, 1799, ch. 22.
From March 2, the true invoice of goods subject to ad valorem duty to be produced.
Proviso.

Owner, importer, &c., to make oath of not having re-

(a) See notes to the act of May 11, 1820, ch. 87.

ceived invoice, when the goods will be admitted to an entry upon appraisement.

Proviso.

When goods have not been entered, they shall be deposited in the public warehouses until the invoice be produced.

Proviso.

Proviso.

Proviso.

Act of March 2, 1799, ch. 22, sec. 56.

Proviso.

Oath of consignee, importer, or agent, at time of entry.

shall make oath of the same, and the collector of the port shall be, and he is hereby, authorized, if in his judgment the circumstances under which such goods, wares, or merchandise, shall have been imported, or any other circumstances connected therewith, render it expedient, to admit the same to an entry, on an appraisement [appraisement] thereof, duly made, in the manner hereinafter prescribed: *Provided*, The owner, importer, consignee, or agent, of such goods, wares, or merchandise, shall, previous to such entry, give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of the same within eight months from the time of entry, if the same were imported from any port or place on this side, and within eighteen months, if from any port or place beyond, the Cape of Good Hope or Cape Horn, or from the Cape of Good Hope, and to pay any amount of duty to which it may appear, by such invoice, the said goods, wares, or merchandise, were subject, over and above the amount of duties estimated on the said appraisement.

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

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

Consignee, Importer, or Agent's Oath.

I, _____, do solemnly and truly (swear or affirm) that the invoice and bill of lading now presented by me to the collector of _____, are the true and only invoice and bill of lading by me received, of all the

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

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

I _____, do solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of _____, contains a just and true account of all the goods, wares, and merchandise, imported by, or consigned to, me, in the _____, whereof _____ is master, from _____; that the invoice which I now produce, contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed any thing whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. (a)

Owner's oath,
where goods,
&c. have been
purchased.

(a) The defendant was indicted for perjury in falsely taking and swearing the "owner's oath in cases where goods have been actually purchased;" as prescribed by the fourth section of the supplementary collection law, of the first of March, 1823. The perjury was charged to have been committed in April, 1837, at the custom-house in New York, on the importation of certain woollen goods in the ship Sheridan. The indictment charged the defendant with having intentionally suppressed the true cost of the goods, with the intent to defraud the United States. 2. Charging the perjury in swearing to the truth of the invoice produced by him at the time of the entry of the goods, the invoice being false, &c. &c. It appeared by the evidence, that the goods mentioned in the entry had been bought by the defendant from John Wood, his father, of Saddleworth, England. No witness was produced by the United States to prove that the value or cost of the goods was greater than that for which they were entered at the custom-house in New York. The evidence of this, offered by the prosecution was, the invoice book of John Wood, and thirty-five original letters from the defendant to John Wood, between 1834 and 1837, showing a combination between John Wood and the defendant to defraud the United States, by invoicing and entering goods at less than their actual cost; that this combination comprehended the goods imported in the Sheridan; and that the goods received by that ship had been entered by the defendant,

Manufacturer's or owner's oath, where goods, &c. have not been purchased.

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

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

Mode of estimating ad valorem duty.

SEC. 5. *And be it further enacted,* That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place, when and where purchased or otherwise procured, or to the appraised value, if appraised, except in cases where goods are subjected to the penalty provided for in the thirteenth section of this act, shall be added all charges, except insurance; and, also, twenty per centum on the said cost or value, and charges, if imported from the Capé of Good Hope, or any place beyond that, or from beyond Cape Horn, or ten per centum if from any other

he knowing that they had cost more than the prices at which he had entered them. This evidence was objected to on the part of the defendant, as not competent proof to convict the defendant of the crime of perjury; and that if an inference of guilt could be derived from such proof, it was an inference from circumstances, not sufficient, as the best legal testimony, to warrant a conviction. *Held,* That in order to a conviction, it was not necessary, on the part of the prosecution, to produce a living witness; if the jury should believe, from the within testimony, that the defendant made a false and corrupt oath when he entered the goods. *The United States v. Wood, 14 Peters, 430.*

The cases in which a living witness to a corpus delicti of the defendant, in a prosecution for perjury, may be dispensed with, are: all such where a person charged with a perjury by falsely swearing to a fact directly disproved by documentary or written testimony, springing from himself, with circumstances showing the corrupt intent: In cases where the perjury charged is contradicted by a public record, proved to have been well known to the defendant when he took the oath, the oath only proved to have been taken; in cases where the party is charged with taking an oath contrary to what he must necessarily have known to be the truth, and the false swearing can be proved by his own letters relating to the fact sworn to, or by other written testimony existing and being found in the possession of the defendant, and which has been treated by him as containing the evidence of the fact recited in it. *Ibid.*

The letters of the defendant, showing his knowledge of the actual cost of the goods which had been falsely entered by him, are the best evidence which can be given. This evidence is good under the general principle that a man's own acts, conduct, and declarations, when voluntary, are always admissible in evidence against him. If the letters of the defendant showed that the invoice book of the vendor of the goods, containing an invoice of the goods enumerated in the invoice to which the defendant had sworn the owner's oath, in which book the goods were priced higher in the sale of them to the defendant, recognised the book as containing the true invoice, his admission supersedes the necessity of other proof to establish the real price given by him for the goods; and the letters and invoice book in connection preponderate against the oath taken by the defendant, making a living witness to the corpus delicti charged in the indictment, unnecessary. *Ibid.* See also *Taylor et al. v. The United States, 3 Howard, 197.*

place or country; and the said rates of duty shall be estimated on such aggregate amount: *Provided*, That in all cases where any goods, wares, and merchandise, subject to ad valorem duty, shall have been imported from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value at the time of exportation, in the country where the same may have been originally manufactured or produced.

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

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

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

Proviso.

Goods, &c., subject to ad valorem duty, belonging to citizens absent at the time, to be admitted to entry, upon bond of the importer, &c., to produce the invoice.

Goods, &c. not to be admitted to entry unless the invoice be verified by owner's oath.

Oath to be administered by a consul or commercial agent.

Proviso.

No goods, &c., subject to ad valorem duty to be admitted to entry, unless the invoice be verified by the owner's oath.

and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed; which said oath shall have been duly administered and authenticated in the mode prescribed in the seventh section of this act.

Oath to be administered to executors, &c.

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

Secretary of the Treasury may admit to entry goods, &c., of persons not residing in the United States.

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

Proviso.

Proviso.

Goods, &c., belonging partly to persons in the United States may be admitted to entry by their oath.

Proviso.

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

Invoices not verified, and an entry refused, the goods, &c., to be deemed suspected.

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

Goods, &c., suspected, to be appraised, and fifty per cent. on the appraisal.

SEC. 13. *And be it further enacted*, That, whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to ad valorem duty, and imported into his district have been invoiced below their true value, in the place or country from

whence they were imported, or originally procured, as the case may be, as prescribed in the fifth section of this act, such collector shall direct the same to be appraised in the manner prescribed by this act; and if the value at which the same shall be so appraised, shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices, according to law, there shall be added fifty per centum on the appraised value; on which aggregate [aggregate] amount the duties on such goods, wares, or merchandise, shall be estimated. *Provided*, That nothing herein contained shall be construed to impose the said penalty of fifty per centum for a variance between the bona fide invoice of goods, produced in the manner specified in the proviso in the fifth section of this act, and the current value of the said merchandise, in the country where the same may have been originally manufactured or produced.

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

SEC. 15. *And be it further enacted*, That the collectors of the revenue shall cause at least one package out of every invoice, and one package, at least, out of every twenty packages of each invoice of goods, wares, or merchandise, imported into their respective districts, which package or packages he shall have first designated on the invoice, to be opened and examined, and if the same be found not to correspond with the invoice thereof, or to be falsely charged in such invoice, a full inspection of all such goods, wares, or merchandise, as may be included in the same entry, shall be made; and in case such goods, wares, or merchandise, be subject to ad valorem duty, the same shall be appraised, and subjected to the penalties provided in the thirteenth section, in the case of suspected or fraudulent invoices; and in every case, whether such goods, wares, or merchandise be subject to ad valorem or specific duty, if any package be found to contain any article not described in the invoice, the whole package shall be forfeited: *Provided*, That the Secretary of the Treasury be, and he is hereby, authorized to remit the said forfeiture, if, in his opinion, the said article was put in by mistake, or without any intention to defraud the revenue.

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

ed value to be added, over and above the ad valorem duty.

Proviso.

Appraised value of goods, &c., within 25 per cent. higher than the invoice value, to be considered as the true value.

Proviso.

Packages not corresponding with the invoice to be appraised; any package containing an article not in the invoice to be forfeited.

Proviso.

President to appoint appraisers in Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, and New Orleans. Appraiser's oath.

In other ports collector to appoint appraisers.

appoint the appraisers for the ports provided for in this section, which appointments shall continue in force until the end of the session of Congress thereafter.

Appraisers' salaries.

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

Owner, &c., dissatisfied with the appraisal, may employ two merchants to examine the goods with the appraisers.

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

Owners, &c. dissatisfied with second appraisal may refer the case to the Secretary of the Treasury.

Merchants chosen and declining to assist subject to a penalty.

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

One half the excess of duty from 50 per cent. to be divided among the custom-house officers. 1799, ch. 22.

SEC. 20. *And be it further enacted*, That one half of the excess of duty accruing in consequence of the fifty per cent. added to the value of any goods, wares, or merchandise, under the thirteenth section of this act, shall be divided among the custom-house officers of the port in which such goods, wares, or merchandise, may be, in the manner prescribed by the act, entitled "An act to regulate the duties on imports and tonnage," passed on the second day of March, seventeen hundred and ninety-nine: *Provided*, That, in no case, shall the appraisers of the said goods, wares, or merchandise, be entitled to or receive any part of the said duty.

Proviso.

Goods, &c. taken from a wreck to be appraised.

SEC. 21. *And be it further enacted*, That, before any goods, wares, or merchandise, which may be taken from any wreck, shall be admitted to an entry, the same shall be appraised, in the manner prescribed in the sixteenth section of this act; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of damage which any goods, wares or merchandise, shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent, shall be dissatisfied with such appraisal, he shall be entitled to the privileges provided in the eighteenth section of this act.

SEC. 22. *And be it further enacted,* That, for every verification and certificate, made under this act, before a consul or commercial agent of the United States, such consul or commercial agent shall be entitled to demand and receive, from the person making the same, a fee of two dollars: *Provided,* Each shipper shall have the right to include all articles shipped by him in the same invoice.

Consular fee.

SEC. 23. *And be it further enacted,* That, when any goods, wares, or merchandise, shall be admitted to an entry upon invoice, the collector of the port in which the same are entered, shall certify the same under his official seal; and no other evidence of the value of such goods, wares, or merchandise, shall be admitted on the part of the owner or owners thereof, in any court of the United States, except in corroboration of such entry.

Proviso.

Certificate of entry.

No other evidence admissible.

To counterfeit certificate, felony.

Punishment.

SEC. 24. *And be it further enacted,* That any person or persons, who shall counterfeit any certificate or attestation made in pursuance of this act, or use such certificate or attestation, knowing the same to be counterfeit, shall, upon conviction thereof before any court of the United States having cognisance of the same, be adjudged guilty of felony, and be fined in a sum not exceeding ten thousand dollars, and imprisoned for a term not exceeding three years.

Bond for duties binding on all the partners of a company.

Clerk cannot become surety for his employer.

Principal to be a resident, and sureties citizens of the United States.

Duty of 50 dollars or upwards paid in cash, entitled to a discount at the rate of four per cent. per ann.

Goods on which duties have been paid may be transported into two other districts with benefit of drawback.

Proviso.

Regulations.

SEC. 25. *And be it further enacted,* That any bond to the United States, entered into for the payment of duties by a merchant belonging to a firm, in the name of such firm, shall equally bind the partner or partners in trade, of the person or persons by whom such bond shall have been executed; but no clerk or hired person, in the constant employment of another, shall become principal or surety to any bond to which his employer is a party.

SEC. 26. *And be it further enacted,* That no bond for duties on goods, wares, or merchandise, imported into the United States, shall be accepted by any collector of the revenue, unless the principal be a resident of the United States, and the surety or sureties citizens thereof.

SEC. 27. *And be it further enacted,* That, in every case where the owner, importer, consignee, or agent, of any goods, wares, or merchandise, imported as aforesaid, and the duty upon which shall amount to fifty dollars, or upwards, may, at the time of entry, desire to pay the duties thereon in cash, the collector of the port where the said goods, wares or merchandise, may be entered, shall be, and he is hereby, authorized and directed to receive the same, and to allow a discount on the amount of the duties, at the rate of four per centum per annum, for the legal term of credit which would have been allowed by law on such duties.

SEC. 28. *And be it further enacted,* That all goods, wares, or merchandise, imported into the United States, the duties on which shall have been paid, or secured to be paid, may be transported coastwise, from the district into which they were imported to two other districts, and exported from either of them with the benefit of drawback: *Provided,* That all regulations and formalities now in force, relating to the transportation of goods, wares, and merchandise, coastwise, from the district into which they were imported to another district, for benefit of drawback, and such other regulations as are prescribed under and by virtue of this act, for the further transportation of such goods, wares, or merchandise, to other districts, shall be complied with: *And provided, also,* That all the regulations and formalities now in force, respecting the exportation of goods, wares, and merchandise, for the benefit of drawback, shall be complied with, so far as may be consistent with other provisions of this act: and the Secretary of the Treasury shall be, and he is hereby, authorized to prescribe the form of the certificate to be used, and of the oaths to be taken, on the transportation of such goods, wares, or merchandise, from the second district, into which they may be so brought, to the third district.

Goods so transported to be accompanied by a copy from the invoice certified.

Inspection.

Act of March 2, 1799, ch. 22.

Twenty days allowed for taking the oaths, &c.

Proviso.

Goods re-shipped coastwise, allowed to enter for debenture.

Proviso.

Goods entitled to debenture may be permitted to be transferred into other packages.

Proviso.

The numbers upon packages, not necessary to be inserted in an entry.

SEC. 29. *And be it further enacted*, That all goods, wares, or merchandise, subject to ad valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which they may have been last re-shipped, which certified copy shall be produced to the collector of the district from which such goods, wares, or merchandise, are intended to be exported; and such goods, wares, or merchandise, as well as all such goods, wares, or merchandise, subject to ad valorem duty, as shall be exported from the district into which they may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the manner provided by this act, on the importation of such goods, wares, or merchandise; and if the same are found not to correspond with the original invoice, the said goods, wares, or merchandise, shall be subjected to forfeiture, according to the provisions of the eighty-fourth section of an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second of March, one thousand seven hundred and ninety-nine.

SEC. 30. *And be it further enacted*, That in all cases of entry of goods, wares, or merchandise, for the benefit of drawback, the time of twenty days shall be allowed, from the date of the clearance of the ship or vessel, in which the same shall have been laden, for taking the oaths, completing the entry, and giving the exportation bonds for the same: *Provided*, That the exporter shall have, in every other particular, complied with the regulations and formalities heretofore, and by this act, established for entries of exportation of goods, wares, or merchandise, for the benefit of drawback.

SEC. 31. *And be it further enacted*, That in all cases where goods, wares, or merchandise, entitled to debenture, shall be re-shipped for transportation coastwise, before the necessary certificates are issued by the collector of the port where imported, the same shall be allowed to be entered for debenture, at the district to which they shall be so transported, without forfeiting the benefit of drawback: *Provided*, That the person or persons, so entering said goods, wares, or merchandise, shall produce, from the collector of the port from whence the same shall have been last shipped, a certificate that the coastwise certificates were not issued at the time of the sailing of the vessel on board which the said goods, wares, or merchandise, shall have been so shipped, and shall deliver the coastwise certificates, required in such cases, to the collector of the port where the same shall have been so entered, within two months from the date of entry, and before the said goods, wares, or merchandise, shall be entered for exportation.

SEC. 32. *And be it further enacted*, That in all cases where the owner, importer, consignee, or agent, of any goods, wares, or merchandise, entitled to debenture, may wish to transfer the same into packages, other than those in which the said goods, wares, or merchandise, were originally imported, the collector of the port where the same may be, shall permit the said transfer to be made, if necessary for the safety or preservation thereof: *Provided*, That due notice of the same, in writing, setting forth sufficient cause for the said transfer, be given to the said collector, who shall appoint an inspector of the revenue, to ascertain if the said allegation be true, and, if found correct, to superintend said transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the said goods, wares, or merchandise, shall be transferred.

SEC. 33. *And be it further enacted*, That it shall not be necessary to insert the numbers upon packages, in any entry of goods, wares, or merchandise, subject to specific duty on importation or exportation; or to insert any such numbers in any coastwise or other certificate: *But it is ex-*

pressly provided, That in all cases where a separate [separate] certificate may be required for each package, the numbers shall be inserted therein.

SEC. 34. *And be it further enacted*, That in all cases where, under existing laws, spirituous liquors, entitled to debenture, shall have been shipped coastwise, for the purpose of being laden immediately on board some vessel in another district, for exportation, the same may be so laden on board of such vessel, without having been first deposited in the public warehouse: *Provided*, That all other regulations required by law shall have been complied with, and that such transportation of said spirituous liquors from the one vessel to the other, be made by the collector's order, and under the superintendance [superintendence] of an inspector of the revenue, and that a careful examination be made by him of the identity of the same, and of the quantity, quality, and packages, thereof.

SEC. 35. *And be it further enacted*, That all penalties and forfeitures, incurred by force of this act, shall be sued for, recovered, distributed, and accounted for, in the manner prescribed by the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed on the second day of March, one thousand seven hundred and ninety-nine, and may be mitigated or remitted in the manner prescribed by the act, entitled "An act to provide for mitigating or remitting the forfeitures, penalties, and disabilities, accruing in certain cases therein mentioned," passed on the third day of March, one thousand seven hundred and ninety-seven.

SEC. 36. *And be it further enacted*, That all fines, penalties, and forfeitures, incurred in virtue of the act, entitled "An act supplementary to an act, entitled 'An act to regulate the collection of duties on imports and tonnage,' passed the twentieth April, one thousand eight hundred and eighteen," (a) may be sued for, prosecuted, and recovered, in the same manner as if the said act did not expire on the third day of March next.

SEC. 37. *And be it further enacted*, That, when goods, wares, or merchandise, imported, and subject to duty as aforesaid, shall be re-shipped, and transported coastwise, from one district to another, in the packages in which the same were imported, an invoice, or a copy of such invoice, or an extract therefrom, including all the articles, with the charges thereon, which are re-shipped and transported coastwise as aforesaid, verified by the additional oath required by the fourth section of this act, and certified under the official seal of the collector, with whom the entry, on the importation of such goods, wares, and merchandise, was made, shall be produced at the port to which the same shall be transported; and the same inspection of such goods, wares, or merchandise, shall be made, as if they had been brought direct from a foreign port or place; *Provided*, That no appraisement of the said goods, wares, or merchandise, shall be made at the said port, so as to change the amount of duties which may have been charged thereon, at the port of their original importation, if the same should have been there entered, according to the provisions of this act; except when transported from a port where there are no appraisers appointed by the government; and if the invoice, verified [verified] as aforesaid, shall not be so produced, such goods, wares, or merchandise, shall be deposited, and remain in the public warehouse, at the expense and risk of the owner thereof, until the invoice, verified and certified in the manner above required, shall be produced: and goods, wares, or merchandise, imported, and subject to duty as aforesaid, may be transported coastwise, to one or more districts within the United States.

APPROVED, March 1, 1823.

Proviso.

Spirits entitled to debenture, may be laden without being warehoused when shipped coastwise.

Proviso.

Penalties and forfeitures.

Act of March 2, 1799, ch. 22.

Act of March 3, 1797, ch. 13.

Fines, &c., in virtue of the act of April 20, 1818, to be recovered as before.

Act of April 20, 1818, ch. 79.

Goods transported coastwise in the same packages as imported, to have a certified invoice, and shall be inspected at the port to which they are transported.

Proviso.

(a) Act of April 20, 1818, ch. 79.