

By whom the oaths or affirmations shall be administered in the several States.

appointed before the first day of August next, and who shall then be in office, shall, within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which may be administered by any person authorized by the law of the State, in which such office shall be holden, to administer oaths. And the members of the several State legislatures, and all executive and judicial officers of the several States, who shall be chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their respective offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the law of the State shall be authorized to administer the oath of office; and the person or persons so administering the oath hereby required to be taken, shall cause a record or certificate thereof to be made, in the same manner, as, by the law of the State, he or they shall be directed to record or certify the oath of office.

To all officers of the U. States appointed, or to be appointed, before they act.

SEC. 4. *And be it further enacted*, That all officers appointed, or hereafter to be appointed under the authority of the United States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be administered by the person or persons who shall be authorized by law to administer to such officers their respective oaths of office; and such officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in taking their respective oaths of office.

Oath of secretary of the Senate and clerk of the House of Representatives.

SEC. 5. *And be it further enacted*, That the secretary of the Senate, and the clerk of the House of Representatives for the time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words following, to wit: "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the United States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office, to the best of my knowledge and abilities."

APPROVED, JUNE 1, 1789.

STATUTE I.

July 4, 1789.

CHAP. II.—*An Act for laying a Duty on Goods, Wares, and Merchandises imported into the United States.*(a)

[Repealed.]

SEC. 1. Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares and merchandises imported : (b)

Act of August 10, 1790, ch. 38, sec. 1 and 2.

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 ensuing, the several duties hereinafter mentioned shall be laid on the following goods, wares and merchandises imported into the United States from any foreign port or place, that is to say :

(a) Duty Acts. Act of July 4, 1789, chap. 2; act of August 4, 1790, chap. 35; act of June 5, 1794, chap. 51; act of January 29, 1795, chap. 17; act of March 3, 1797, chap. 10; act of May 13, 1800, chap. 66; act of March 27, 1804, chap. 57; act of June 7, 1794, chap. 54; act of January 29, 1795, chap. 17; act of March 27, 1804, chap. 46; act of July 8, 1797, chap. 15; act of May 7, 1800, chap. 43; act of March 27, 1804, chap. 57; act of July 1, 1812, chap. 112; act of February 25, 1813, chap. 30; act of August 2, 1813, chap. 38; act of April 27, 1816, chap. 107; act of January 14, 1817, chap. 3; act of April 20, 1818, chap. 105; act of April 20, 1818, chap. 93; act of May 21, 1824, chap. 136; act of May 19, 1828, chap. 55; act of May 24, 1828, chap. 102; act of May 28, 1830, chap. 147; act of July 14, 1832, chap. 227; act of March 2, 1833, chap. 62; act of September 11, 1841, chap. 24; act of August 30, 1842, chap. 270.

(b) The powers of Congress to levy and collect taxes, duties, exports and excises, is co-extensive with the United States. *Loughborough v. Blake*, 5 Wheat. 317; 4 Cond. Rep. 660.

- On all distilled spirits of Jamaica proof, imported from any kingdom or country whatsoever, per gallon, ten cents.
- On all other distilled spirits, per gallon, eight cents.
- On molasses, per gallon, two and a half cents.
- On Madeira wine, per gallon, eighteen cents.
- On all other wines, per gallon, ten cents.
- On every gallon of beer, ale or porter in casks, five cents.
- On all cider, beer, ale or porter in bottles, per dozen, twenty cents.
- On malt, per bushel, ten cents.
- On brown sugars, per pound, one cent.
- On loaf sugars, per pound, three cents.
- On all other sugars, per pound, one and a half cents.
- On coffee, per pound, two and a half cents.
- On cocoa, per pound, one cent.
- On all candles of tallow, per pound, two cents.
- On all candles of wax or spermaceti, per pound, six cents.
- On cheese, per pound, four cents.
- On soap, per pound, two cents.
- On boots, per pair, fifty cents.
- On all shoes, slippers or goloshoes made of leather, per pair, seven cents.
- On all shoes or slippers made of silk or stuff, per pair, ten cents.
- On cables, for every one hundred and twelve pounds, seventy-five cents.
- On tarred cordage, for every one hundred and twelve pounds, seventy-five cents.
- On untarred ditto, and yarn, for every one hundred and twelve pounds, ninety cents.
- On twine or packthread, for every one hundred and twelve pounds, two hundred cents.
- On all steel unwrought, for every one hundred and twelve pounds, fifty-six cents.
- On all nails and spikes, per pound, one cent.
- On salt, per bushel, six cents.
- On manufactured tobacco, per pound, six cents.
- On snuff, per pound, ten cents.
- On indigo, per pound, sixteen cents.
- On wool and cotton cards, per dozen, fifty cents.
- On coal, per bushel, two cents.
- On pickled fish, per barrel, seventy-five cents.
- On dried fish, per quintal, fifty cents.

Specific duties on certain enumerated articles.

On all teas imported from China or India, in ships built in the United States, and belonging to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows :

On teas imported from India or China.

- On bohea tea, per pound, six cents.
- On all souchong, or other black teas, per pound, ten cents.
- On all hyson teas, per pound, twenty cents.
- On all other green teas, per pound, twelve cents.

On all teas imported from Europe in ships or vessels built in the United States, and belonging wholly to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows :

On teas imported from Europe.

- On bohea tea, per pound, eight cents.
- On all souchong, and other black teas, per pound, thirteen cents.
- On all hyson teas, per pound, twenty-six cents.
- On all other green teas, per pound, sixteen cents.

On all teas imported, in any other manner than as above mentioned, as follows:—

- On bohea tea, per pound, fifteen cents.
- On all souchong, or other black teas, per pound, twenty-two cents.
- On all hyson teas, per pound, forty-five cents.
- On all other green teas, per pound, twenty-seven cents.

On all other goods imported from India or China, 12½ per centum ad valorem.

On all goods, wares and merchandises, other than teas, imported from China or India, in ships not built in the United States, and not wholly the property of a citizen or citizens thereof, nor in vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, twelve and a half per centum ad valorem.

On other enumerated articles, 10 per centum ad valorem.

On all looking-glasses, window and other glass (except black quart bottles),

On all China, stone and earthen ware,

On gunpowder,

On all paints ground in oil,

On shoe and knee buckles,

On gold and silver lace, and

On gold and silver leaf,

On all blank books,

On all writing, printing or wrapping paper, paper-hangings and pasteboard,

On all cabinet wares,

On all buttons,

On all saddles,

On all gloves of leather,

On all hats of beaver, fur, wool, or mixture of either,

On all millinery ready made,

On all castings of iron, and upon slit and rolled iron,

On all leather tanned or tawed, and all manufacture of leather, except such as shall be otherwise rated.

On canes, walking sticks and whips,

On clothing ready made,

On all brushes,

On gold, silver, and plated ware, and on jewelry and paste work,

On anchors, and on all wrought, tin, and pewter ware,

On playing cards, per pack, ten cents.

On every coach, chariot or other four wheel carriage, } fifteen per
and on every chaise, solo, or other two wheel car- } centum ad
riage, or parts thereof, } valorem.

Ten per centum ad valorem.

Seven and a half per centum ad valorem.

On other enumerated articles, 7½ per ct. ad valorem.

On all other goods, except certain articles, 5 per cent. on the value at the time and place of importation.

Duty on hemp and cotton imported after the 1st Dec. 1790.

Drawback allowed for the duties on goods exported within 12 months.

On all other goods, wares and merchandise, five per centum on the value thereof at the time and place of importation, except as follows: saltpetre, tin in pigs, tin plates, lead, old pewter, brass, iron and brass wire, copper in plates, (a) wool, cotton, dyeing woods and dyeing drugs, raw hides, beaver, and all other furs, and deer skins.

Sec. 2. *And be it further enacted by the authority aforesaid*, That from and after the first day of December, which shall be in the year one thousand seven hundred and ninety, there shall be laid a duty on every one hundred and twelve pounds, weight of hemp imported as aforesaid, of sixty cents; and on cotton per pound, three cents.

Sec. 3. *And be it [further] enacted by the authority aforesaid*, That all the duties paid, or secured to be paid upon any of the goods, wares and merchandises as aforesaid, except on distilled spirits, other than brandy and geneva, shall be returned or discharged upon such of the said goods,

(a) Round copper in bars, and copper plates turned up at the edges, are not subject to duty under this act, or under the act of August 10, 1790, and the act of May 2, 1792; by which "copper in plates, and copper in pigs and bars," is exempted from duty. *United States v. Kidd & Watson*, 4 Cranch, 1; 2 Cond. Rep. 1.

wares, or merchandises, as shall within twelve months after payment made, or security given, be exported to any country without the limits of the United States, as settled by the late treaty of peace; except one per centum on the amount of the said duties, in consideration of the expense which shall have accrued by the entry and safe-keeping thereof.

Except one per cent.

SEC. 4. *And be it [further] enacted by the authority aforesaid,* That there shall be allowed and paid on every quintal of dried, and on every barrel of pickled fish, of the fisheries of the United States, and on every barrel of salted provision of the United States, exported to any country without the limits thereof, in lieu of a drawback of the duties imposed on the importation of the salt employed and expended therein, viz :

Allowance in lieu of a drawback on dried and pickled fish and salted provisions exported.

On every quintal of dried fish, five cents.

On every barrel of pickled fish, five cents.

On every barrel of salted provision, five cents.

SEC. 5. *And be it further enacted by the authority aforesaid,* That a discount of ten per cent. on all the duties imposed by this act, shall be allowed on such goods, wares and merchandises, as shall be imported in vessels built in the United States, and which shall be wholly the property of a citizen or citizens thereof, or in vessels built in foreign countries, and on the sixteenth day of May last, wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation.

Discount on duties for goods imported in vessels of citizens.

SEC. 6. *And be it further enacted by the authority aforesaid,* That this act shall continue and be in force until the first day of June, which shall be in the year of our Lord one thousand seven hundred and ninety-six, and from thence until the end of the next succeeding session of Congress which shall be held thereafter, and no longer.

Continuance of the act.

APPROVED, July 4, 1789.

CHAP. III.—*An Act imposing Duties on Tonnage.*(a)

STATUTE I.

July 20, 1789.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the following duties shall be, and are hereby imposed on all ships or vessels entered in the United States, that is to say :

Repealed by act of July 20, 1790, chap. 30.

On all ships or vessels built within the said States, and belonging wholly to a citizen or citizens thereof; or not built within the said States, but on the twenty-ninth day of May, one thousand seven hundred and eighty-nine, belonging, and during the time such ships or vessels shall continue to belong wholly to a citizen or citizens thereof, at the rate of six cents per ton. On all ships or vessels hereafter built in the United States, belonging wholly, or in part, to subjects of foreign powers, at the rate of thirty cents per ton. On all other ships or vessels, at the rate of fifty cents per ton.

Six cents per ton on vessels built in U. S., or belonging to citizens. On vessels hereafter built in the U. S., belonging to foreigners, 30 cts. per ton. On all others, 50 cts. per ton.

SEC. 2. *Provided always, and be it enacted,* That no ship or vessel built within the aforesaid States, and belonging to a citizen or citizens thereof, shall, whilst employed in the coasting trade, or in the fisheries, pay tonnage more than once in any year.

Vessels built in the U. S., in the coasting trade, to pay tonnage but once a year.

SEC. 3. *And be it further enacted,* That every ship or vessel employed in the transportation of any of the produce or manufactures of the United States, coastwise within the said States, except such ship or

50 cts. a ton on foreign vessels engaged in the coasting trade.

(a) General acts relating to tonnage duties: Act of July 20, 1789, chap. 3; act of September 16, 1789, chap. 15; act of July 20, 1790, chap. 30; act of May 1, 1802; act of March 3, 1815, chap. 76; April 27, 1816, chap. 107; April 27, 1816, chap. 110; January 14, 1817, chap. 3; act of March 1, 1817, chap. 31; act of March 3, 1817, chap. 50; act of March 3, 1819, chap. 74; act of January 7, 1824, chap. 4.