(XLVth YEAR.) THE (No. 2235.)

MARYLAND GAZETTE.

THURSDAY, NOVEMBER 12, 1789.

Congress of the United States,

Begun and held at the city of New-York, on Wednesday the fourth of March, one thousand seven hundred and eighty-nine.

CONTINUATION *of the* ACT *to regulate the* COLLECTION *of the* DUTIES *imposed by* LAW *on the* TUNNAGE *of* SHIPS *or* VESSELS, *and on* GOODS, WARES *and* MERCHANDISE, *imported into the United States.*

AND *be it further enacted*, That if any goods, wares or merchandise, on which duties are payable, shall receive damage during the voyage, or shall not be accompanied with the original invoice of their cost, it shall be lawful for the collector to appoint one merchant, and the owner and consignee another, who being sworn or affirmed by the collector, well and truly to appraise such goods, shall value them accordingly, and the duties upon such goods shall be estimated according to such valuation; and if any package, or any goods stowed in bulk, which shall have been entered as is herein before directed, shall not be duly delivered, or if any of the packages so entered shall not agree with the manifest, or if the manifest shall not agree with the delivery, in every such case the person having command shall forfeit and pay the sum of two hundred dollars, unless it shall appear that such disagreement was occasioned by unavoidable necessity or accident, and not with intention to defraud the revenue.

And be it further enacted, That the ad valorem rates of duty upon all goods, wares and merchandise, at the place of importation, shall be estimated by adding twenty per cent. to the actual cost thereof, if imported from the Cape of Good-Hope, or from any place beyond the same; and ten per cent. on the actual cost thereof, if imported from any other place or country, exclusive of all charges.

And be it further enacted, That all foreign coins and currencies shall be estimated according to the following rates:—Each pound sterling of Great-Britain at four dollars, forty-four cents; each livre tournois of France eighteen cents and a half; each florin or guilder of the United Netherlands at thirty-nine cents; each mark banco of Hamburgh at thirty-three cents and one third; each rix dollar of Denmark at one hundred cents; each rix dollar of Sweden at one hundred cents; each rouble of Russia at one hundred cents; each real plate of Spain at ten cents; each milree of Portugal at one dollar and twenty-four cents; each pound sterling of Ireland at four dollars ten cents; each tale of China at one dollar forty-eight cents; each pagoda of India at one dollar ninety-four cents; each rupee of Bengal at fifty-five cents and a half; and all other denominations of money in value as near as may be to the said rates; and the invoices of all importations shall be made out in the currency of the place or country from whence the importation shall be made, and not otherwise.

And be it further enacted, That all duties on goods, wares and merchandise, imported, shall be paid by the importer, before a permit shall be granted for landing the same, unless the amount of such duties shall exceed fifty dollars, in which case it shall be at the option of the party making entry, to secure the same by bond, with one or more sufficient sureties, to be approved of by the collector, and made payable as followeth, to wit: For the duties upon all articles of West-India produce, within four months; for the duties upon all Madeira wines, within twelve months; and for the duties upon all other goods, within six months; but in any case the party making entry shall be at liberty to deposite with the collector any part of the goods, upon which such duties shall arise, of double the value in the judgment of the collector, to secure the payment of the duties, with the charges, which deposite the collector shall accept in lieu of such bond and security, and shall safely keep the goods so deposited at the expence and risque of the party, for the term for which such bond would have been given, at the expiration whereof, unless the said deposite shall have been redeemed by the payment of the duties, the said goods shall be sold at public sale, and as much as shall be necessary applied to the payment of the said duties, and the residue, after deducting the charges which have accrued, shall be paid to the owner or owners of such goods: PROVIDED ALWAYS, That where the amount of duties shall exceed fifty dollars, a discount shall be allowed for prompt payment, after the rate of ten per centum per annum on the amount of such excess: AND PROVIDED ALSO, That no person whose bond for the payment of duties is due and unsatisfied, shall be allowed a future credit with the collector, until such bond shall be fully paid or discharged.

And be it further enacted, That all the duties imposed by law on the tunnage of any ship or vessel, shall be paid to the collector, within ten days after entry made, and before such ship or vessel shall be permitted to clear out; the register of which ship or vessel at the time of entry shall be lodged in the office of the collector, and there remain until such clearance.

And be it further enacted, That where any bond for the payment of duties shall not be satisfied on the day it became due, the collector shall prosecute for the recovery of the money due thereon, by action or suit at law, in the proper court, having cognizance therein; and in all cases of insolvency, or where any estate in the hands of executors or administrators shall be insufficient to pay all the debts due from the deceased, the debt due to the United States on any such bond shall be first satisfied.

And be it further enacted, That when it shall appear that any goods, wares or merchandise, of which entry shall have been made, in the office of a collector, are not invoiced, according to the actual cost thereof at the place of exportation, and that the difference was made with design to defraud the revenue, all such goods, wares or merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited, and in any such case, or where the collector is suspicious of fraud, and that any such goods, wares or merchandise, are not invoiced at a sum equal to that for which they have usually sold, in the place or country from whence they were imported, it shall be the duty of such collector to take the said goods, wares and merchandise, into his possession, and retain the same at the risque and expence of the owner or consignee thereof, until their value, at the time and place of importation, according to the principles for estimating the same, established by this act, shall be ascertained by two reputable merchants, mutually chosen by the said collector, and owner or consignee, and the duties arising upon such valuation shall be first paid, or secured to be paid, as required by this act in other cases of importation.

And be it further enacted, That it shall be lawful for the collector, or other officer of the customs, after entry made of any goods, wares or merchandise, on suspicion of fraud, to open and examine, in the presence of two or more reputable merchants, any package or packages thereof, and if upon such examination they shall be found to agree with the entries, the officer making such seizure, shall cause the same to be repacked and delivered to the owner or claimant forthwith, and the expence of such examination shall be paid by the collector, and allowed in the settlement of his accounts; but if any of the packages so examined be found to differ in their contents from the entry, and it shall appear that such difference hath been made with intention to defraud the revenue, then all the goods, wares or merchandise, contained in such package or packages, shall be forfeited: PROVIDED ALWAYS, That if the owner or consignee of such goods as shall not be accompanied with the original invoice, should choose to wait the receipt of the invoice, in such case the collector shall take into his possession all such goods, wares and merchandise, and store the same, at the expence and risque of the owner or consignee, until the invoice shall arrive, or until they agree to have the same valued.

And be it further enacted, That every collector, naval-officer and surveyor, or other person specially appointed by either of them for that purpose, shall have full power and authority to enter any ship or vessel in which they shall have reason to suspect any goods, wares or merchandise, subject to duty shall be concealed; and therein to search for, seize and secure, any such goods, wares or merchandise; and if they shall have cause to suspect a concealment thereof, in any particular dwelling house, store, building or other place, they or either of them, shall, upon application on oath or affirmation to any justice of the peace, be entitled to a warrant to enter such house, store or other place (in the day time only) and there to search for such goods, and if any shall be found, to seize and secure the same for trial; and all such goods, wares and merchandise, on which the duties shall not have been paid or secured, shall be forfeited.

And be it further enacted, That all goods, wares and merchandise, which shall be seized by virtue of this act, shall be put into and remain in the custody of the collector, until such proceedings shall be had, as by this act are required, to ascertain whether the same have been forfeited or not, and if it shall be adjudged that they are not forfeited, they shall be forthwith restored to the owner or owners, claimant or claimants thereof. And if any person or persons shall conceal or buy any goods, wares or merchandise, knowing them to be liable to seizure by this act, such person or persons shall, on conviction thereof, forfeit and pay a sum double the value of the goods so concealed or purchased.

And be it further enacted, That it shall be the duty of the several officers to be appointed or employed by virtue of this act, to make seizure of, and secure any ship or vessel, goods, wares or merchandise, which shall be liable to seizure by virtue of this act, as well without as within their respective districts.

And be it further enacted, That if any officer or other person executing, or aiding and assisting in the seizure of goods, shall be sued or molested for any thing done in virtue of the powers given by this act, or by virtue of a warrant granted by any judge or justice pursuant to law, such officer or other person may plead the general issue, and give this act in evidence; and if in such suit the plaintiff be nonsuited, or judgment pass against him, the defendant shall recover double cost; and in all actions, suits or informations to be brought, where any seizure shall be made pursuant to this act, if the property be claimed by any person, in every such case the onus probandi shall be upon such claimant; and if any person shall forcibly resist, prevent or impede, any officer of the customs, or their deputies, or any person assisting them in the execution of their duty, such persons so offending shall for every offence be fined in a sum not exceeding four hundred dollars.

And be it further enacted, That every collector, naval-officer and surveyor, shall, within three months after he enters upon the execution of his office, give bond with one or more sufficient sureties, to be approved of by the comptroller of the treasury of the United States, and payable to the said United States, conditioned for the true and faithful discharge of the duties of his office according to law; that is to say, the collector of Philadelphia in the sum of sixty thousand dollars, the collector of New-York fifty thousand dollars, the collector of Boston forty thousand dollars, the collectors of Baltimore-town and Charleston thirty thousand dollars, the collector of Norfolk and Portsmouth fifteen thousand dollars, the collectors of Portsmouth, in New-Hampshire, of Salem and Beverly, Wilmington, Annapolis, George-town, in Maryland, Bermuda-Hundred and City-Point, and Alexandria, ten thousand dollars each, the collectors of Newbury-Port, Gloucester, Marblehead, Plymouth, Nantucket, Portland and Falmouth, New-London, New-Haven, Fairfield, Perth-Amboy, Chester, Oxford, York-town, Dumfries, George-town, in South-Carolina, Beaufort and Savanna, each five thousand dollars, and all the other collectors in the sum of two thousand dollars each. The naval-officers for the ports of Boston, New-York, Philadelphia, Baltimore-town and Charleston, ten thousand dollars each, and all the other naval-officers in the sum of two thousand dollars each. The surveyors of the ports of Boston, New-York, Philadelphia, Baltimore-town and Charleston, five thousand dollars each, and all other surveyors one thousand dollars each, which bonds shall be filed in the office of the said comptroller, and be by him severally put in suit for the benefit of the United States, upon any breach of the condition thereof.

And be it further enacted, That there shall be allowed and paid to the collectors, naval-officers and surveyors, to be appointed pursuant to this act, the fees and per centage following, that is to say—to each collector for every entrance of any ship or vessel of one hundred tuns burthen or upwards two dollars and an half, for every clearance of any ship or vessel of one hundred tuns burthen and upwards two dollars and an half, for every entrance of any ship or vessel under the burthen of one hundred tuns, one dollar and an half; for every clearance of a ship or vessel under one hundred tuns burthen, one dollar and an half; for every permit to land goods, twenty cents; for every bond taken officially, forty cents; and for every permit to load goods for exportation, which are entitled to a drawback, thirty cents; for every official certificate, twenty cents; for every bill of health, twenty cents; for every other official document (registers excepted) required by the owner or master of every vessel, not before enumerated, twenty cents; and where a naval-officer is appointed to the same port the said fees shall be equally divided between the collector and the said naval-officer, apportioning to each his moiety of the necessary expences of stationary and the rent of an office to be provided by the collector, in the place of his residence, most convenient for the trade of the district, in which the said collector and naval-officer shall each have at least one separate room; and the said fees shall be received by the collector, who shall settle the accounts monthly, and pay to the naval-officer the balance which may be due to him on such monthly settlement. To each surveyor there shall be allowed, for all the services required by law, to be performed by such surveyor, on board any ship or vessel of one hundred tuns and upwards, and having on board goods, wares and merchandise, subject to duty, three dollars; for the like services on board any ship or vessel of less than one hundred tuns burthen, having on board goods, wares and merchandise, subject to duty, one and an half dollars; on all vessels, not having on board goods, wares and merchandise, subject to duty, two thirds of a dollar; all which fees shall be paid to the collector, by the master or owner of the ship or vessel, in which the services are performed, and the said collector shall pay weekly to the surveyor the fees so received. To each inspector there shall be allowed for every day he shall be actually employed in aid of the customs, a sum not exceeding one dollar and twenty-five cents, to be paid by the collector out of the revenue, and charged to the public. To the measurers, weighers and gaugers, re-