

June 9, 1874. **CHAP. 259.**—An act to facilitate the exportation of distilled spirits, and amendatory of the acts in relation thereto.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever the owner or

Distilled spirits, how may be withdrawn from bonded warehouse for exportation.

Transportation bond.

Notice to collector.

Export - entry to be filed.

Export bond.

Collector of port to transmit to collector of internal revenue clearance certificate and gauger's report.

Cancellation of transportation bond.

Cancellation of export bond.

Expense of providing and affixing stamps.

owners of distilled spirits shall desire to withdraw the same from any distillery bonded warehouse for exportation under existing law, such owner or owners may at their option, in lieu of executing an export bond as now provided by law, give a transportation bond with sureties satisfactory to the collector of internal revenue, and under such rules and regulations as the Secretary of the Treasury may prescribe, conditioned for the due delivery thereof on board ship at a port of exportation to be named therein; and in such case, on arrival of the spirits at the port of export, the exporter or owner at that port shall immediately notify the collector of the port of the fact, setting forth his intention to export the same, and the name of the vessel upon which the same are to be laden, and the port to which they are intended to be exported. He shall, after the quantity of spirits has been determined by the gauger and inspector, file with the collector of the port an export-entry verified by his oath or affirmation. He shall also give bond to the United States, with at least two sureties, satisfactory to the collector of customs, conditioned that the principal named in said bond will export the spirits as specified in said entry to the port designated in said entry, or to some other port without the jurisdiction of the United States.

And upon the lading of such spirits, the collector of the port, after proper bonds for the exportation of the same have been completed by the exporter or owner at the port of shipment thereof, shall transmit to the collector of internal revenue of the district from which the said spirits were withdrawn for exportation, a clearance certificate and a detailed report of the gauger, which report shall show the capacity of each cask in wine-gallons, and the contents thereof in wine-gallons, proof-gallons, and taxable gallons. Upon receipt of the certificate and report, and upon payment of tax on deficiency, if any, the collector of internal revenue shall cancel the transportation bond. The bond required to be given for the landing at a foreign port of distilled spirits shall be cancelled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading or any other port without the jurisdiction of the United States or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof.

**SEC. 2.** That on and after the first day of July, eighteen hundred and seventy-four, for the expense of providing and affixing the stamps to each cask containing distilled spirits for exportation, there shall be charged ten cents for each stamp instead of twenty-five cents as now required by law.

Approved, June 9, 1874.

June 9, 1874. **CHAP. 260.**—An act in reference to the operations of the shipping commissioners' act, approved June seventh eighteen hundred and seventy-two.

1872, ch. 322, vol. xvii, pp. 262-280.

Vessels in coastwise trade, except &c., exempt from provisions of shipping commissioners act.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That none of the provisions of an act entitled "An act to authorize the appointment of shipping commissioners by the several circuit courts of the United States to superintend the shipping and discharge of seamen engaged in merchant ships belonging to the United States, and for the further protection of seamen" shall apply to sail or steam vessels engaged in the coastwise trade, except the coastwise trade between the Atlantic and Pacific coasts, or in the lake-going trade touching at foreign ports or otherwise, or in the trade between the United States and the British North