States, for the rancho lying in the State of California known by the name of Saujon de Santa Rita, a decree filed on the ninth day of February, eighteen hundred and fifty-eight, was entered, confirming to the said Soberanes the said tract of land known by the name of Saujon de Santa Rita; and whereas, on the presentation of the mandate of the Supreme Court of the United States, dismissing the appeal to the said Supreme Court of the United States in said cause, the said decree was made final by a decree of said district court, rendered on the first day of November, eighteen hundred and sixty; and whereas the land confirmed as aforesaid lies in the northern district of California, as ascertained by a final survey of the same: Therefore —

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the said decrees of the district court of the United States for the southern district of California shall be, and they are hereby declared to be, as valid and effectual as if the same had been rendered by the district court of the United States for the northern district of California.

APPROVED, July 12, 1862.

CHAP. CLXI.—An Act confirming a Land Claim in the State of Iowa, and for other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the grant of lands to the then Territory of Iowa for the improvement of the Des Moines River, made by the act of August eight, eighteen hundred and forty-six, is hereby extended so as to include the alternate sections (designated by odd numbers) lying within five miles of said river, between the Raccoon fork and the northern boundary of said State; such lands are to be held and applied in accordance with the provisions of the original grant, except that the consent of Congress is hereby given to the application of a portion thereof to aid in the construction of the Keokuk, Fort Des Moines, and Minnesota railroad, in accordance with the provisions of the act of the general assembly of the State of Iowa, approved March twenty-two, eighteen hundred and fifty-eight. And if any of said lands shall have been sold or otherwise disposed of by the United States before the passage of this act, excepting those released by the United States to the grantees of the State of Iowa under the joint resolution of March second, eighteen hundred and sixty-two, the Secretary of the Interior is hereby directed to set apart an equal amount of lands within said State to be certified in lieu thereof: Provided, That if the said State shall have sold and conveyed any portion of the lands lying within the limits of this grant the title of which has proved invalid, any lands which shall be certified to said State in lieu thereof by virtue of the provisions of this act shall inure to, and be held as a trust fund for the benefit of, the person or persons respectively whose titles shall have failed as aforesaid.

APPROVED, July 12, 1862.

CHAP. CLXIII.—An Act increasing, temporarily, the Duties on Imports, 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 first day of August, anno Domini eighteen hundred and sixty-two, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

On sirup of sugar, or of sugar cane, or concentrated molasses, or concentrated melado, two cents per pound;
Sugar. On all sugar not above number twelve, Dutch standard in color, two and one-half cents per pound; On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents per pound; On all sugar above number fifteen, not stove-dried, and not above number twenty Dutch standard in color, three and one-half cents per pound.

Refined sugar. On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty Dutch standard in color, four cents per pound: Provided, That the standards by which the color and grades of sugars are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary, by the Secretary of the Treasury, from time to time and in such manner as he may deem expedient.

Sugar candy. On sugar candy, not colored, six cents per pound; on all other confectionery, made wholly or in part of sugar, and on sugars, after being refined, when tinctured, colored, or in any way adulterated, ten cents per pound.

Molasses. On molasses, six cents per gallon: Provided, That all sirups of sugar or sugar cane, concentrated molasses or concentrated melado, entered under the name of molasses or any other name than sirup of sugar, or of sugar cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Cigars. On cigars of all kinds, valued at five dollars or less per thousand, thirty-five cents per pound; valued at over five dollars and not over ten dollars per thousand, sixty cents per pound; valued at over ten and not over twenty dollars per thousand, eighty cents per pound; valued at over twenty dollars per thousand, one dollar per pound; and in addition thereto on all cigars valued at over ten dollars per thousand, ten per centum ad valorem: Provided, That paper cigars, or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars.

Snuff. On snuff, thirty-five cents per pound;

Tobacco. On tobacco, in leaf, unmanufactured and not stemmed, twenty-five cents per pound;

Duties in addition to former duties. Sec. 2. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law, on the articles hereinafter mentioned, and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Brandy. On brandy, for first proof, twenty-five cents per gallon;

Other spirits. On other spirits, manufactured or distilled from grain or other materials, for first proof, fifty cents per gallon;

Cordials. On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, twenty-five cents per gallon;

Bay rum. On bay rum, twenty-five cents per gallon;

Ale, porter, and beer. On ale, porter, and beer, in bottles, or otherwise, five cents per gallon;

Spirituous liquors not otherwise enumerated. On all spirituous liquors not otherwise enumerated, sixteen and two-thirds per centum ad valorem: Provided, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and all other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof: And provided, further, That bottles containing wines subject to ad valorem duties shall be liable to and pay the same rate of duty as that fixed upon the wines therein contained.

Bottles to pay same duty as wine.

Additional Sec. 3. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on
the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

On bar iron, rolled or hammered, comprising flats not less than one inch or more than seven inches wide, nor less than one-quarter of an inch or more than two inches thick; rounds not less than one-half an inch nor more than four inches in diameter; and squares not less than one-half an inch nor more than four inches square, not exceeding in value the sum of fifty dollars per ton, two dollars per ton; exceeding in value the sum of fifty dollars per ton, three dollars per ton;

On bar iron, rolled or hammered, comprising flats less than one-quarter of an inch thick or more than seven inches wide; rounds less than one-half an inch or more than four inches in diameter, and squares less than one-half an inch or more than four inches square, five dollars per ton;

On all iron imported in bars for railroads and inclined planes made to patterns and fitted to be laid down on such roads or planes without further manufacture, one dollar and fifty cents per ton;

On boiler or other plate iron, five dollars per ton;

On iron wire, drawn and finished, not more than one-fourth of an inch in diameter nor less than number sixteen, wire gauge, one dollar per one hundred pounds; over number sixteen and not over number twenty-five, wire gauge, one dollar and fifty cents per one hundred pounds; over or finer than number twenty-five, wire gauge, two dollars per one hundred pounds; Provided, That wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates;

On hollow-ware, glazed or tinned, one-half cent per pound;

On sadirons, tailor’s and hatter’s irons, stoves and stove plates, one-fourth of one cent per pound;

On band and hoop iron and slit rods, and all other descriptions of rolled or hammered iron, not otherwise provided for, five dollars per ton;

On cut nails and spikes, one-fourth of one cent per pound;

On iron cables or cable chains, or parts thereof, seventy-five cents per one hundred pounds: Provided, That no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain cable;

On anvils, one dollar per one hundred pounds;

On anchors, or parts thereof, fifty cents per one hundred pounds;

On wrought board nails, spikes, rivets, bolts, bed-screws, and wrought hinges, one-fourth of one cent per pound;

On chains, trace chains, halter chains, and fence chains, made of wire or rods, not under one-fourth of one inch in diameter, one-fourth of one cent per pound; under one-fourth of one inch in diameter and not under number nine, wire gauge, one-half of one cent per pound; under number nine, wire gauge, five per centum ad valorem;

On blacksmiths’ hammers, and sledes, and axles, or parts thereof, one-half of one cent per pound;

On horseshoe nails, one cent per pound;

On steam, gas, and water tubes, and flues of wrought iron, one-fourth of one cent per pound;

On wrought iron railroad chairs, and wrought iron nuts and washers, ready punched, five dollars per ton;

On smooth or polished sheet iron, by whatever name designated, one-half cent per pound;

On sheet iron, common or black, not thinner than number twenty, wire gauge, three dollars per ton; thinner than number twenty, and not thinner than number twenty-five, wire gauge, four dollars per ton; thinner than number twenty-five, wire gauge, five dollars per ton;

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**Bar iron.**

**Boiler iron, &c.**

**Iron wire.**

**Hollow ware.**

**Sadirons, &c.**

**Band and hoop iron.**

**Cut nails, &c.**

**Iron cables.**

**Anvils.**

**Anchors.**

**Wrought nails, &c.**

**Chains, &c.**

**Hammers,**

**sledges, axles, &c.**

**Horseshoe nails.**

**Steam, &c., tubes.**

**Wrought iron railroad chairs.**

**Sheet iron.**

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**VOL. XII. PUB.—69**
THIRTY-SEVENTH CONGRESS. Sess. II. Ch. 163. 1862.

Galvanized plates and iron.
Locomotive tire.
Mill-irons, ocomotives, &c.
Wood-screws.
Iron screws.
Manufactures of iron.

Cast iron pipes and other castings of iron.

Certain iron exempt from additional duty.

Steel.

Skates.

Iron squares.

Files, &c.

Manufactures of steel.

No allowance for rust, &c.

Bituminous coal.

Coke, &c.

Additional duties on

Copper rods, &c.

Zinc, spelter, &c.

Lead.

Brass.

Duties in lieu of former

On tin plates galvanized, galvanized iron, or iron coated with any metal by electric batteries, one-half cent per pound;

On locomotive tire, or parts thereof, one cent per pound;

On mill-irons, and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one-fourth of one cent per pound;

On screws, commonly called wood-screws, one cent and a half per pound;

On screws, washed or plated, and all other screws of iron, except wood-screws, five per centum ad valorem;

On all manufactures of iron, not otherwise provided for, five per centum ad valorem;

On cast iron, steam, gas, and water pipes, twenty-five cents per one hundred pounds; on all other castings of iron, not otherwise provided for, nor exempted from duty, five per centum ad valorem: Provided, That the following descriptions of iron, manufactures of iron, and manufactures of steel, shall not be subject to any additional duty or rates of duty under the provisions of this act, that is to say: iron in pigs; cast iron butts and hinges; old scrap iron; malleable iron, and malleable iron castings, not otherwise provided for; cut-tacks, brads, and sprigs; cross-cut, mill, pit, and drag saws;

On steel in ingots, bars, sheets, or wire, not less than one-fourth of an inch in diameter, valued at seven cents per pound or less, one-fourth of one cent per pound; valued at above seven cents per pound and not above eleven cents per pound, one-half cent per pound; valued above eleven cents per pound, and on steel-wire and steel in any form, not otherwise provided for, five per centum ad valorem;

On skates valued at twenty cents or less per pair, two cents per pair; when valued at over twenty cents per pair, five per centum ad valorem;

On iron squares, marked on one side, two cents and a half per pound; on all other squares made of iron or steel, five cents per pound;

On files, rasps, and floats, of all descriptions, two cents per pound, and in addition thereto, five per centum ad valorem;

On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, five per centum ad valorem: Provided, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia sheet iron;

On bituminous coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel;

On coke and culm of coal, five per centum ad valorem.

SEC. 4. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets and manufactures of copper, not otherwise provided for, five per centum ad valorem;

On zinc, spelter, and teutenegue, unmanufactured, in blocks or pigs, twenty-five cents per one hundred pounds;

On zinc, spelter, and teutenegue, in sheets, one-half of one cent per pound;

On lead, in pipes and shot, three-fourths of one cent per pound;

On brass, in bars or pigs, and old brass, fit only to be remanufactured, five per centum ad valorem.

SEC. 5. And be it further enacted, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the
articles hereinafter mentioned, and on such as may now be exempt from duties on
duty, there shall be levied, collected, and paid on the goods, wares, and
merchandise enumerated and provided for in this section, imported from
foreign countries, the following duties and rates of duty, that is to say:

- Acid, boracic, five cents per pound; citric, ten cents per pound; oxalic,
  four cents per pound; sulphuric, one cent per pound; tartaric, twenty
cents per pound; gallic, fifty cents per pound; tannic, twenty-five cents
per pound;

- Alum, patent alum, alum substitute, sulphate of alumina, and alumin-
ous cake, sixty cents per one hundred pounds;

- Argols, or crude tartar, six cents per pound; cream tartar, ten cents
per pound;

- Asphaltum, three cents per pound;

- Balsam copaiva, twenty cents per pound; Peruvian, fifty cents per
  pound; tolu, thirty cents per pound;

- Blanc fixe, enamelled white, satin white, or any combination of barytes
  and acid, two cents and a half per pound;

- Barytes and sulphate of barytes, five mills per pound;

- Bitter apples, colocynth, or coloquintida, ten cents per pound;

- Borax, crude, or tincal, five cents per pound; refined, ten cents per
  pound;

- Borate of lime, five cents per pound;

- Buchu leaves, ten cents per pound;

- Camphor, crude, thirty cents per pound; refined, forty cents per pound;

- Cloves, fifteen cents per pound; cassia, fifteen cents per pound; cassia
  buds, twenty cents per pound; cinnamon, twenty-five cents per pound;

- Cayenne pepper, twelve cents per pound; ground, fifteen cents per
  pound; black pepper, twelve cents per pound; ground, fifteen cents per
  pound; white pepper, twelve cents per pound;

- Cocculus Indicus, ten cents per pound;

- Cuttle-fish bone, five cents per pound;

- Dragon's blood, ten cents per pound;

- Emery, ore or rock, six dollars per ton; manufactured, ground, or pul-
  verized, one cent per pound;

- Ergot, twenty cents per pound;

- Epsom salts, one cent per pound; glauber salts, five mills per pound;

- Rochelle salts, fifteen cents per pound;

- Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry,
  and raspberry, made of fusil oil or of fruit, or imitations thereof, two dol-
  lars and fifty cents per pound;

- French green, Paris green, mineral green, carmine lake, wood lake,
  dry carmine, Venetian red, vermillion, mineral blue, Prussian blue, chrome
  yellow, rose pink, extract of resin or analine colors, Dutch pink, and
  paints and painters' colors, (except white and red lead and oxide of zinc,)
  dry or ground in oil, and moist water colors, used in the manufacture of
  paper-hangings and colored papers and cards, not otherwise provided for,
  twenty-five per centum ad valorem;

- Ginger root, five cents per pound; ginger ground, eight cents per pound;
  On gold leaf, one dollar and fifty cents per package of five hundred
  leaves; on silver leaf, seventy-five cents per package of five hundred
  leaves;

- Gum aloes, six cents per pound; benzoin, ten cents per pound; sand-
  darc, ten cents per pound; shellac, ten cents per pound; mastic, fifty
  cents per pound; copal, kowrie, damar, and all gums used for like pur-
  poses, ten cents per pound;
Honey. Honey, fifteen cents per gallon; Iodine. Iodine, crude, fifty cents per pound; resublimed, seventy-five cents per pound.

Ipecac. Ipecacuanha, or ipecac, fifty cents per pound; Jalap. Jalap, fifty cents per pound; Licorice. Licorice root, one cent per pound; paste or juice, five cents per pound; Litharge. Litharge, two and one-fourth cents per pound; Magnesia. Magnesia, carbonate, six cents per pound; calcined, twelve cents per pound.

Manna. Manna, twenty-five cents per pound; Nitrate of soda. Nitrate of soda, one cent per pound; Morphine. Morphine and its salts, two dollars per ounce; mace and nutmeg, thirty cents per pound;

Ochres, &c. Ochres and ochrey earths, not otherwise provided for, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds; Oils, fixed or expressed. Oils, fixed or expressed, croton, fifty cents per pound; almonds, ten cents per pound; bay or laurel, twenty cents per pound; castor, fifty cents per gallon; mace, fifty cents per pound; olive, not salad, twenty-five cents per gallon; salad, fifty cents per gallon; mustard, not salad, twenty-five cents per gallon; salad, fifty cents per gallon;

Oils, essential or essence. Oils, essential or essence, anise, fifty cents per pound; almonds, one dollar and fifty cents per pound; amber, crude, ten cents per pound; rectified, twenty cents per pound; bay leaves, seventeen dollars and fifty cents per pound; bergamot, one dollar per pound; cajuput, twenty-five cents per pound; caraway, fifty cents per pound; cassia, one dollar per pound; cinnamon, two dollars per pound; cloves, one dollar per pound; citronella, fifty cents per pound; cognac or cinnamon ether, two dollars per ounce; cubeb, one dollar per pound; fenugreek, fifty cents per pound; juniper, twenty-five cents per pound; lemons, fifty cents per pound; orange, fifty cents per pound; origanum, or red thyme, twenty-five cents per pound; roses, or otto, one dollar and fifty cents per ounce; thyme, white, thirty cents per pound; valerian, one dollar and fifty cents per pound; all other essential oils, not otherwise provided for, fifty per centum ad valorem;

Opium. Opium, two dollars per pound; Opium, prepared for smoking, eighty per centum ad valorem;

Paraffine. Paraffine, ten cents per pound; Paris white. Paris white, when dry, sixty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;

Potash. Potash, bichromate, three cents per pound; hydriodate, iodate, iodide, and acetate, seventy-five cents per pound; prussiate, yellow, five cents per pound; prussiate, red, ten cents per pound; chlorate, six cents per pound;

Petroleum, &c. Petroleum and coal illuminating oil, crude, ten cents per gallon; refined, or kerosene, produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like purposes, twenty cents per gallon;

Putty. Putty, one dollar and fifty cents per one hundred pounds; Quinine. Quinine, sulphate of, and other salts of quinine, forty-five per centum ad valorem;

Rhubarb. Rhubarb, fifty cents per pound; Rose leaves. Rose leaves, fifty cents per pound; Rum essence or oil. Rum essence or oil, and bay rum essence or oil, two dollars per ounce; Saltpetre. Saltpetre, or nitrate of potash, crude, two cents per pound; refined, three cents per pound; Seeds. Seeds, anise, five cents per pound; star anise, ten cents per pound;
canary, one dollar per bushel of sixty pounds; caraway, three cents per pound; cardamom, fifty cents per pound; cummin, five cents per pound; coriander, three cents per pound; fennel, two cents per pound; fe[n]ugreek, two cents per pound; hemp, one-half cent per pound; mustard, brown, three cents per pound; white, three cents per pound; rape, one cent per pound; castor seeds or beans, thirty cents per bushel;

Sugar of lead, four cents per pound;
Tartar emetic, fifteen cents per pound;
Varnish, valued at one dollar and fifty cents or less per gallon, fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon, fifty cents per gallon, and twenty-five per centum ad valorem;

Vanilla beans, three dollars per pound;
Verdigris, six cents per pound;
Whiting, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;

Acetous, benzoic, muriatic, and pyrophylacous acids, cutch or catechu, orchil and cudbear, safflower and sumac, ten per centum ad valorem;

Arsenic in all forms, ammonia, and sulphate of carbonate of ammonia; bark, cinchona, Peruvian, Lima, Calisaya, quilla, and all other medicinal barks, flowers, leaves, plants, roots, and seeds, not otherwise provided for; cobalt, and oxide of cobalt; gums, amber, Arabic, jatada, senegal, tragacanth, myrrh, and all other gums and gum resins not otherwise provided for; quassia wood; smals; sarsaparilla; tapioca; tonqua beans and sponges, twenty per centum ad valorem; acetic acid, twenty-five per centum ad valorem;

Santonine and glycerine, thirty per centum ad valorem;

On all pills, powders, tinctures, troches or lozenges, sirups, cordials, bit ters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body, fifty per centum ad valorem;

On all essences, extracts, toilet waters, cosmetics, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentrifices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin, fifty per centum ad valorem.

Sec. 6. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of ten per centum ad valorem, that is to say:

Antimony, crude;
Assafoetida;
Beeswax;
Blacking of all descriptions;
Building stone of all descriptions, not otherwise provided for;
Calomel;
Catsup;
Civet, oil of;
Cobalt ores;
Extract of indigo; extract of madder; extract and decoctions of log wood, and other dyewoods;
Flints, and flint, ground;
Flocks, waste or shoddy;
Furs, dressed, when not on the skin;
Sugar of lead.
Tartar emetic.
Varnish.
Vanilla beans.
Verdigris.
Whiting.
Acetous, &c.
Arsenic, &c.
Medicinal preparations.

Additional duties, &c. on.
Antimony.
Assafoetida.
Beeswax.
Blacking.
Building stone.
Calomel.
Catsup.
Civet.
Cobalt ore.
Extracts.

Flints.
Flocks.
Furs.
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<th>Item</th>
<th>Description</th>
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<tr>
<td>Garancine</td>
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<tr>
<td>Ginger</td>
<td>Ginger, preserved, or pickled</td>
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<td>Green turtle</td>
<td>Green turtle</td>
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<td>Grindstones</td>
<td>Grindstones, unwrought, or wrought or finished</td>
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<tr>
<td>Gutta-percha</td>
<td>Gutta-percha, unmanufactured</td>
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<tr>
<td>Isinglass</td>
<td>Isinglass or fish glue</td>
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<td>Japanned ware</td>
<td>Japanned ware of all kinds, not otherwise provided for</td>
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<td>Lastings</td>
<td>Lastings, mohair cloth, silk, twist, or other manufacture of cloth woven</td>
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<td>Mats</td>
<td>Mats of cocoa-nut</td>
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<tr>
<td>Matting</td>
<td>Matting, china, and other floor matting, and mats made of flags, jute, or</td>
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<td>Manufactures of gutta-percha</td>
<td>Manufactures of gutta-percha</td>
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<tr>
<td>Milk of India-rubber</td>
<td>Milk of India-rubber; medicinal preparations not otherwise provided for</td>
</tr>
<tr>
<td>Music</td>
<td>Music, printed with lines, bound or unbound</td>
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<tr>
<td>Musical instruments</td>
<td>Musical instruments of all kinds, and strings for musical instruments of</td>
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<tr>
<td>Nickel</td>
<td>Nickel</td>
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<tr>
<td>Osier</td>
<td>Osier or willow, prepared for basket makers' use</td>
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<td>Philosophical instruments</td>
<td>Philosophical apparatus and instruments</td>
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<td>Plaster of Paris</td>
<td>Plaster of Paris, when ground</td>
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<td>Quills</td>
<td>Quills</td>
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<td>Strychnine</td>
<td>Strychnine</td>
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<td>Staves</td>
<td>Staves for pipes, hogsheads, or other casks</td>
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<td>Teeth</td>
<td>Teeth, manufactured</td>
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<td>Thread lace</td>
<td>Thread lace and insertings</td>
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<td>Woollen listings</td>
<td>Woollen listings</td>
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**Additional duties on**

<table>
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<th>Item</th>
<th>Description</th>
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<tr>
<td>Chocolate, &amp;c.</td>
<td>On chocolate and cocoa prepared, one cent per pound</td>
</tr>
<tr>
<td>Copperas</td>
<td>On copperas, green vitriol, or sulphate of iron, one-fourth cent per pound</td>
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<tr>
<td>Linseed, &amp;c.</td>
<td>On linseed, flux-seed, hemp-seed, and rape-seed oil, three cents per gallon</td>
</tr>
<tr>
<td>Saleratus, &amp;c.</td>
<td>On saleratus and bicarbonate of soda, one-half cent per pound</td>
</tr>
<tr>
<td>Caustic soda</td>
<td>On caustic soda, one-half cent per pound</td>
</tr>
<tr>
<td>Salt</td>
<td>On salt, in sacks, barrels, other packages, or in bulk, six cents per one</td>
</tr>
<tr>
<td>Soap</td>
<td>On soap, fancy, scented, honey, cream, transparent, and all descriptions of</td>
</tr>
<tr>
<td>Spirits of turpentine</td>
<td>On spirits of turpentine, five cents per gallon</td>
</tr>
<tr>
<td>Starch</td>
<td>On starch of all descriptions, one-half cent per pound</td>
</tr>
<tr>
<td>White and red lead</td>
<td>On white and red lead, dry or ground in oil, fifteen cents per one hundred</td>
</tr>
<tr>
<td>Oxide of zinc</td>
<td>On oxide of zinc, dry or ground in oil, twenty-five cents per one hundred</td>
</tr>
</tbody>
</table>

**Duties in lieu of former duties on**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
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</table>

**Sec. 7. And be it further enacted, That, in addition to the duties hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:**

- Chocolate and cocoa prepared, one cent per pound
- Copperas, green vitriol, or sulphate of iron, one-fourth cent per pound
- Linseed, flux-seed, hemp-seed, and rape-seed oil, three cents per gallon
- Saleratus and bicarbonate of soda, one-half cent per pound
- Caustic soda, one-half cent per pound
- Salt, in sacks, barrels, other packages, or in bulk, six cents per one hundred pounds
- Soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound; all other soap, five per centum ad valorum
- Spirits of turpentine, five cents per gallon
- Starch of all descriptions, one-half cent per pound
- White and red lead, dry or ground in oil, fifteen cents per one hundred pounds
- Oxide of zinc, dry or ground in oil, twenty-five cents per one hundred pounds

**Sec. 8. And be it further enacted, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:**
On anchovies, preserved in salt, thirty per centum ad valorem;
On andirons, made of cast iron, one cent and one-fourth per pound;
On barley, pearl or hulled, one cent per pound;
On bonnets, hats, and hoods, for men, women, and children, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of silk, hair, whalebone, or other material, not otherwise provided for, forty per centum ad valorem;
On braids, plaits, flats, laces, trimmings, sparterre, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for, thirty per centum ad valorem;
On books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty per centum ad valorem; Provided, That all imported cotton and linen rags for the manufacture of paper shall be free of duty;
On bristles, ten cents per pound;
On candles and tapers, stearine and adamantine, five cents per pound; on spermaceti, paraffine, and wax candles and tapers, pure or mixed, eight cents per pound; on all other candles and tapers, two and one-half cents per pound;
On chicory root, two cents per pound; on chicory ground, burnt, or prepared, three cents per pound;
On acorn coffee and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, and not otherwise provided for, three cents per pound;
On coloring for brandy, fifty per centum ad valorem;
On cork wood, unmanufactured, thirty per centum ad valorem; on corks, fifty per centum ad valorem;
On cotton, one-half cent per pound;
On feathers and downs for beds or bedding, of all descriptions, thirty per centum ad valorem;
On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored, or manufactured, twenty per centum ad valorem; when dressed, colored, or manufactured, forty per centum ad valorem;
On feathers and flowers, artificial and parts thereof, of whatever material composed, not otherwise provided for, forty per centum ad valorem;
On fire-crackers, fifty cents per box of forty packs, not exceeding eighty to each pack; and in the same proportion for a greater number;
On fruit, shade, lawn, and ornamental trees, shrubs, plants, and bulbous roots, and flower seeds, not otherwise provided for, thirty per centum ad valorem;
On gloves, made of skins or leather, forty per centum ad valorem;
On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, valued at less than twenty cents per pound, six cents per pound; valued at twenty cents or over per pound, six cents per pound and twenty per centum ad valorem in addition thereto;
On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, thirty per centum ad valorem;
On hides, raw, and skins of all kinds, whether dried, salted, or pickled, ten per centum ad valorem;
On hollow-ware and vessels of cast iron, not otherwise provided for, one cent and one-fourth per pound;
On hops, five cents per pound;
On human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem; when cleaned or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, forty per centum ad valorem;
On lead ore, one dollar per one hundred pounds;
On marble, white statuary, in block, rough, or squared, seventy-five cents per cubic foot; veined marble, and marble of all other descriptions, not otherwise provided for, in block, rough, or squared, forty per centum ad valorem;

On all manufactures of marble, marble slabs, marble paving tiles, and marble sawed, dressed, or polished, fifty per centum ad valorem;

On manufactures of bladders, thirty per centum ad valorem;

On Manufactures of India-rubber and silk, or of India-rubber and silk and other materials, fifty per centum ad valorem;

On mustard, ground, in bulk, twelve cents per pound; when enclosed in glass or tin, sixteen cents per pound;

On plates engraved, of steel, copper, wood, or any other material, twenty-five per centum ad valorem;

On plumbago or black lead, ten dollars per ton;

On potatoes, twenty-five cents per bushel;

On percussion caps, fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for, thirty per centum ad valorem;

On playing-cards, valued at twenty-five cents or less per pack, fifteen cents per pack; valued above twenty-five cents per pack, twenty-five cents per pack;

On pens, metallic, ten cents per gross;

On pen-holder tips, metallic, ten cents per gross;

On pen-holders, complete, ten cents per dozen;

On lead pencils, one dollar per gross;

On rice, cleaned, one cent and a half per pound; paddy, three quarters of one cent per pound; uncleaned rice, one cent per pound;

On sago and sago flour, one cent and a half per pound;

On sheathing copper, and sheathing metal or yellow metal not wholly of copper nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, three cents per pound;

On tin in pigs, bars, or blocks, fifteen per centum ad valorem;

On tin in plates or sheets, terne, and tagger tin, twenty-five per centum ad valorem; on oxide, muriatic, and salts of tin and tin foil, thirty per centum ad valorem.

And be it further enacted, That, in addition to the duties hereuntofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, five cents per square yard; on Brussels and tapestry Brussels carpets and carpeting, printed on the warp or otherwise, three cents per square yard; on all treble-ingrain and worsted chain Venetian carpets and carpetings, three cents per square yard; on hemp or jute carpeting, two cents per square yard; on all other kinds of carpets and carpeting, of wool, flax, or cotton, or parts of either or other material (except druggets, bockings, and felt carpets and carpetings), not otherwise provided for, five per centum ad valorem: Provided, That mats, rugs, screens, covers, hassocks, bedsocks, and other portions of carpets or carpeting, shall pay the rate of duty herein imposed on carpets and carpeting of similar character; on all other mats, screens, hassocks, and rugs, five per centum ad valorem.

On woollen cloths, woollen shawls, and all manufactures of wool, of every description, made wholly or in part of wool, not otherwise provided for, a duty of six cents per pound, and, in addition thereto, five per centum ad valorem;
On goods of like description, when valued at over one dollar per square yard, or weighing less than twelve ounces per square yard, a duty of six cents per pound, and, in addition thereto, ten per centum ad valorem;

On endless belts or felts for paper, andblanketing for printing machines, five per centum ad valorem;

On flannels, of all descriptions, five per centum ad valorem;

On hats of wool, ten per centum ad valorem;

On woollen and worsted yarn, of all descriptions, five per centum ad valorem;

On clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, six cents per pound, and, in addition thereto, five per centum ad valorem: Provided, That Balmoral skirts, or goods of like description, or used for like purposes, made wholly or in part of wool, shall be subjected to the same duties that are levied upon ready-made clothing;

On blankets of all kinds, made wholly or in part of wool, five per centum ad valorem;

On all delaines, cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of worsted, wool, mohair, or goats' hair, and on all goods of similar description, not exceeding in value forty cents per square yard, two cents per square yard;

On bunting, worsted yarns, and on all other manufactures of worsted or of which worsted shall be a component material, not otherwise provided for, five per centum ad valorem;

On oil-cloth for floors, stamped, or printed, of all descriptions, five per centum ad valorem.

On coir floor matting and carpeting, five per centum ad valorem.

SEC. 10. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties hereinafter imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On all manufactures of cotton, bleached or unbleached, and not colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one-fourth of one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, one-half cent per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three-fourths of one cent per square yard; on like goods, exceeding two hundred threads to the square inch, counting the warp and filling, one cent per square yard; on all goods embraced in the foregoing schedules (except jeans, denimes, drillings, bedtickings, ginghams, plaids, cottonades, pantaloons stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard), if printed, painted, colored, or stained, they shall be considered to have been bleached goods, and there shall be levied, collected, and paid a duty of one cent per square yard, in addition to the rates of duty provided for bleached goods. Provided, That upon all plain woven cotton goods, not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid, a duty of five per centum ad valorem: And provided, further, That no cotton goods, having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.
Spool cotton. Second. On spool and other thread of cotton, ten per centum ad valorem.

Shirts and drawers. Third. On shirts and drawers, wove or made on frames, composed wholly of cotton and cotton velvet, five per centum ad valorem.

Cotton jeans, &c. Fourth. On all cotton jeans, denimes, drillings, bedtickings, gingham, plaids, cottonades, pantaloon stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard, two cents per square yard; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, five per centum ad valorem.

Fifth. On all brown or bleached linens, ducks, canvas paddings, cotton-bottoms, burlaps, drills, coatings, brown hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp (or of which flax, jute, or hemp shall be the component material of chief value), five per centum ad valorem; on flax or linen threads, twine and packthread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, five per centum ad valorem.

Additional duties on

Jute, Sisal grass, &c. On jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, (except flax, tow of flax, Russia and manilla hemp, and codilla, or tow of hemp,) five dollars per ton;

Jute butts. On jute butts, one dollar per ton;

Cordage. On tarred cables, or cordage, one-fourth of one cent per pound;

On untarred manilla cordage, one-fourth of one cent per pound;

Hemp yarn. On hemp yarn, one cent per pound;

Coir yarn. On coir yarn, one-half cent per pound;

Seines. On seines, one-half cent per pound;

Cotton bagging. On cotton bagging, or other manufactures not otherwise provided for, suitable for the uses to which cotton bagging is applied whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, three-fourths of one cent per pound; over ten cents per square yard, one cent per pound;

Sail duck. On sail duck, five per centum ad valorem;

Russia, &c., sheetings. On Russia and other sheetings, made of flax or hemp, brown and white, five per centum ad valorem; and

Other manufactures of hemp. On all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, five per centum ad valorem;

Grass cloth. On grass cloth, five per centum ad valorem;

Jute yarns. On jute yarns, five per centum ad valorem;

Hemp, &c., for naval purposes to be of American growth, if obtainable at same price, &c.

Other manufactures of jute, &c. On all other manufactures of jute or Sisal grass, not otherwise provided for, five per centum ad valorem: Provided, That all hemp, or preparations of hemp used for naval purposes by the government of the United States, shall be of American growth or manufacture: Provided, further, The same can be obtained of as good quality and at as low a price.

Earthen and stoneware. On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, and stoneware above the capacity of ten gallons, twenty per centum ad valorem;
On China and porcelain ware, gilded, ornamented, or decorated in any manner, forty per centum ad valorem; on China and porcelain ware, plain white, and not decorated in any manner, and all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, thirty-five per centum ad valorem;

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem;

On unwrought clay, pipe clay, fire clay, and kaoline, five dollars per ton;

On fuller's earth, three dollars per ton; on red and French chalk, ten per centum ad valorem; on chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.

On all plain and mould and press glassware, not cut, engraved, or painted, thirty per cent ad valorem;

On all articles of glass, cut, engraved, colored, printed, stained, silvered or gilded, not including plate-glass silvered, or looking-glass plates, thirty-five per centum ad valorem;

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches, three cents per square foot; above that, and not exceeding sixty by twenty-four inches, five cents per square foot; above that, and not exceeding sixty by thirty inches, seven cents per square foot; above that, and not exceeding sixty by sixty inches, fifteen cents per square foot; all above that, twenty-five cents per square foot: Provided, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed;

On all cast polished plate-glass, silvered, or looking-glass plates, exceeding ten by fifteen inches, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches, six cents per square foot; above that, and not exceeding twenty-four by thirty inches, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty-five cents per square foot; all above that, forty cents per square foot:

Provided, No looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass, of like description, not framed, but shall be liable to pay, in addition there-to, thirty per centum ad valorem upon such frames;

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, of which glass shall be a component material, except crown, cylinder, and other window glass, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, thirty-five per centum ad valorem.

SEC. 13. And be it further enacted, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of five per centum ad valorem, that is to say:

Argentine, alabalta, or German silver, manufactured or unmanufactured;
Articles embroidered or worn.

Articles embroidered with gold, silver, or other metal;
Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Britannia ware.

Britannia ware;

Baskets, &c.

Baskets, and all other articles composed of grass, osier, palm leaf, straw, whalebone, or willow, not otherwise provided for;

Bracelets, &c.

Bracelets, braids, chains, curls, or ringlets composed of hair, or of which hair is a component material;

Braces, &c.

Braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber, not otherwise provided for;

Brooms, &c.

Brooms and brushes of all kinds;

Canes, &c.

Canes and sticks for walking, finished or unfinished;

Caps, hats, &c.

Caps, hats, muffls, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;

Card cases, &c.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles of whatever material composed;

Carriages, &c.

Carriages and parts of carriages;

Clocks.

Clocks and parts of clocks;

Clothing.

Clothing, ready made, and wearing apparel of whatever description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;

Coach, &c., furniture, saddlery, &c.

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass plated, or covered, common tinned, burnished, or japanned, not otherwise provided for;

Combs.

Combs of all kinds;

Compositions of glass, &c.

Composition tops for tables, or other articles of furniture;

Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;

Cotton cords.

Cotton cords, gimps, and galloons;

Cotton laces, &c.

Cotton laces, cotton insertings, cotton trimming laces, and cotton braids, colored or uncolored;

Court-plaster.

Court-plaster;

Cutlery.

Cutlery of all kinds;

Dolls, &c.

Dolls and toys of all kinds;

Encaustic tiles.

Encaustic tiles;

Epaulets, &c.

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal;

Fans and fire-screens.

Fans and fire-screens of every description, of whatever material composed;

Umbrellas, &c., frames.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;

Furniture.

Furniture, cabinet and household;

Furs.

Furs, dressed;

Hair pencils.

Hair pencils;

Hat bodies.

Hat bodies of cotton or wool, or of which wool is the component material of chief value;

Hair cloth, &c.

Hair cloth, hair seatings, and all other manufactures of hair, not otherwise provided for;

Ink.

Ink, printers' ink, and ink powder;

Leather.

Japanned, patent or enamelled leather, or skins of all kinds;

Jet.

Jet and manufactures of jet, and imitations thereof;

Leather.

Leather, tanned, of all descriptions;

Maccaroni, &c.

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;
Manufactures of bone, shell, horn, ivory or vegetable ivory;
Manufactures of paper, or of which paper is a component material, not otherwise provided for;
Manufactures of the bark of the cork tree, except corks;
Manufactures of cotton, linen, silk, or worsted, hemp, jute, or flax;
Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for;
Manufactures of wood, or of which wood is the chief component part, wood, not otherwise provided for;
Morocco skins;
Muskets, rifles, and other fire-arms;
Needles, sewing, darning, knitting, and all other descriptions;
Oil-cloth of every description, of whatever material composed, not otherwise provided for;
Paper boxes, and all other fancy boxes;
Paper envelopes;
Paper-hangings, and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for;
Pins, solid head or other;
Plated and gilt ware of all kinds;
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;
Ratans and reeds, manufactured or partially manufactured;
Roofing slates;
Scagliola tops for tables or other articles of furniture;
Sealing-wax;
Side arms of every description;
Silver-plated metal, in sheets or other form;
Stereotype plates;
Still bottoms;
Twines and packthread, of whatever material composed, not otherwise provided for;
Type metal;
Types, new;
Umbrellas, parasols, and sunshades;
Velvet, when printed or painted;
Wafers;
Water colors;
Watches and parts of watches, and watch materials, and unfinished parts of watches;
Webbing, composed of wool, cotton, flax, or any other materials, not otherwise provided for.

Sec. 14. And be it further enacted, That, from and after the day and year aforesaid, there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries beyond the limits of countries

Manufactures of bone, paper,
bark of cork tree,
gold, silver, &c.,

Ten per cent. additional duty on tea, and products of countries.
beyond the Cape of Good Hope, when imported from places this side of the Cape of Good Hope, a duty of ten per cent. ad valorem, and in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production.

SEC. 15. And be it further enacted, That upon all ships, vessels, or steamers, which, after the thirty-first day of December, eighteen hundred and sixty-two, shall be entered at any custom-house in the United States from any foreign port or place, or from any port or place in the United States, whether ships or vessels of the United States, or belonging wholly or in part to subjects of foreign powers, there shall be paid a tax or tonnage duty of ten cents per ton of the measurement of said vessel, in addition to any tonnage duty now imposed by law: Provided, That the said tax or tonnage duty shall not be collected more than once in each year on any ship, vessel, or steamer having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries, whilst employed therein, or on any ship, vessel, or steamer, to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands: Provided, also, That nothing in this act contained shall be deemed in anywise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels: Provided, further, That so much of the act of August eighteen, eighteen hundred and fifty-six, entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," as prohibits the export thereof, is hereby suspended for one year from and after the passage of this act.

SEC. 16. And be it further enacted, That from and after the passage of this act, in estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, it shall be lawful for the collector, if he shall see fit, or for the collector and naval officer, if such officer there be, if they shall see fit, with the consent of the consignees, to estimate the said tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draft.

SEC. 17. And be it further enacted, That from and after the first day of November, eighteen hundred and sixty-two, no goods to November, eighteen hundred and sixty-two, no goods, wares, or merchandise subject to ad valorem or specific duty, whether belonging to a person or persons residing in the United States or otherwise, or whether acquired by the ordinary process of bargain and sale, or otherwise, shall be admitted to entry, unless the invoice of such goods, wares, or merchandise be verified by the oath of the owner or one of the owners, or in the absence of the owner, one of the party who is authorized by the owner to make the shipment and sign the invoice of the same, certifying that the invoice annexed contains a true and faithful account, if subject to ad valorem duty and obtained by purchase, 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 actually been allowed on the same; and when consigned or obtained in any manner other than by purchase, the actual market value thereof, and if subject to specific duty, of the actual quantity thereof; which said oath shall be administered by the consul or commercial agent of the United States in the district where the goods are manufactured, or from which they are sent; and if there be no consul or commercial agent of the United States in the said district, the verification hereby required shall be made by the consul or commercial agent of the United States at the nearest point, or at the port from which the goods are shipped, in which case the oath shall be administered.
by some public officer, duly authorized to administer oaths, and transmitted with a copy of the invoice to the consul or commercial agent for his authentication; and this act shall be construed only to modify, and not repeal, the act of March first, eighteen hundred and twenty-three, entitled "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," and the forms of the oaths therein set forth shall be modified accordingly. And there shall be paid to the said consul, vice-consul, or commercial agent, by the person or persons by or in behalf of whom the said invoices are presented and deposited one dollar for each and every invoice verified, which shall be accounted for by the officers receiving the same, in such manner as is now required by the laws regulating the fees and salaries of consuls and commercial agents: Provided, That nothing herein contained shall be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law: And provided, further, That the provisions of this section shall not apply to invoices of goods, wares, and merchandise imported into the United States from beyond Cape Horn and the Cape of Good Hope, until the first day of April, one thousand eight hundred and sixty-three: And provided, further, That the provisions of this section shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States.

SEC. 18. And be it further enacted, That, from and after the date aforesaid, it shall be the duty of consuls and commercial agents of the United States, having any knowledge or belief of any case or practice of any person or persons who obtain or should obtain verification of invoices as described in the preceding section, whereby the revenue of the United States is or may be defrauded, to report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury of the United States.

SEC. 19. And be it further enacted, That from and after the passage of this act, the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby, amended as follows, that is to say: First, in section twelve, before the word "eighteen," where it first occurs, strike out "less than;" second, in section twenty-three, after the words, "artists residing abroad," strike out, "provided the same be imported in good faith as objects of taste and not of merchandise," and insert, "provided the fact, as aforesaid, shall be certified by the artist, or by a consul of the United States;" and in the same section, before the word "orpiment," insert, "ores of gold and silver."

SEC. 20. And be it further enacted, That the sixth section of an act entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," be, and the same is hereby, amended so that the additional duty of one hundred per centum shall not apply to the invoice or appraised value of the merchandise withdrawn, but shall be so construed as to require for failure to transport and deliver within the time limited, a duty to be levied and collected of double the amount [to] which said goods, wares, and merchandise would be liable upon the original entry thereof.

SEC. 21. And be it further enacted, That all goods, wares, and merchandise, which may be in the public stores or bonded warehouse on the first day of August, eighteen hundred and sixty-two, may be withdrawn for consumption upon payment of the duties now imposed thereon by law, provided the same shall be so withdrawn within three months from the date of original importation; but all goods, wares, and merchandise...
which shall remain in the public stores or bonded warehouse for more than three months from the date of original importation, if withdrawn for consumption, and all goods on shipboard on the first day of August, eighteen hundred and sixty-two, shall be subject to the duties prescribed by this act: Provided, That all goods which now are or may be deposited in public store or bonded warehouse after this act takes effect and goes into operation, must be withdrawn therefrom, or the duties thereon paid within one year from the date of original importation, but may be withdrawn by the owner for exportation to foreign countries, or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port, as aforesaid, to be subject to the same rules and regulations as if originally imported there; any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury: Provided, further, That merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of said merchandise, and if exported directly from said custody to a foreign country within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government: And provided, further, That all drugs, medicines, and chemical preparations, entered for exportation and deposited in warehouse or public store, may be exported by the owner or owners thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury: And provided, further, That the third or last proviso to the fifth section of an act entitled “An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes,” approved the sixth [fifth] day of August, eighteen hundred and sixty-one, and sixty-one, be, and the same is hereby, repealed; and no return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the government; but nothing herein contained shall be held to apply to or repeal section thirty of the act entitled “An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes,” approved March second, eighteen hundred and sixty-one, or section four of an act entitled “An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes,” approved August fifth, eighteen hundred and sixty-one.

Sec. 22. And be it further enacted, That the privilege of purchasing supplies from the public warehouses duty free, be extended under such regulations as the Secretary of the Treasury shall prescribe to the vessels-of-war of any nation in ports of the United States, which may reciprocate such privilege towards the vessels-of-war of the United States in its ports.

Sec. 23. And be it further enacted, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: Provided, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and reenacted by this act.

Sec. 24. And be it further enacted, That in the ninety-fifth section of the act entitled “An act to provide internal revenue to support the gov-
ernment and [to] pay interest on the public debt," approved July first, 1862.

[Repealed, 1863, ch. 4, § 5. Post, p. 633.] Instruments not to be invalid without stamp prior to Jan. 1, 1863. Post, p.723,724. Must be stamped, &c., before they are used in evidence.

SEC. 25. And be it further enacted, That no part of the act aforesaid, in relation to stamp duties, shall be held to take effect before the first day of September, eighteen hundred and sixty-three. And so much of said act as relates to the appointment of collectors and assessors shall be held to take effect on the twenty-first day of July, eighteen hundred and sixty-two, instead of from and after its approval by the President.

APPROVED, July 14, 1862.

CHAP. CLXIV. — An Act making Appropriations for the Naval Service for the Year ending thirtieth of June, eighteen hundred and sixty-three, and for other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and they are hereby, appropriated, to be paid out of any money in the treasury not otherwise appropriated, for the year ending the thirtieth of June, eighteen hundred and sixty-three:

For pay of commission, warrant, and petty officers and seamen, including the engineer corps of the navy, eleven million six hundred and seventeen thousand one hundred and nine dollars.

For the repair and equipment of vessels of the navy, eleven million four hundred thousand dollars.

For fuel for the navy, to be purchased in the mode prescribed by law for other materials, and for the transportation thereof, two million one hundred and sixty thousand dollars.

For the purchase of hemp and other materials for the navy, five hundred and forty thousand dollars.

For ordnance and ordnance stores, including incidental expenses, five million one hundred and fifty thousand dollars.

For provisions for commission, warrant, and petty officers and seamen, including engineers and marines attached to vessels for sea service, three million three hundred and fifty-one thousand five hundred and twenty-one dollars and twenty-five cents; Provided, That the preserved meat forming part of the navy ration may be prepared and packed under the direction of the Secretary of the Navy, if he shall deem it advisable; and that the cattle or fresh beef therefor may be purchased under his directions, and from this appropriation; and that he be authorized to do whatever else may be necessary for the procuring, preparing, and packing said preserved meat in the most approved and advantageous manner; the expense for machinery and tools to be defrayed from the last-named sum, and not to exceed five thousand dollars.

For surgeons' necessaries and appliances for the sick and hurt of the navy, including the engineer and marine corps, seventy-seven thousand nine hundred dollars.

For contingent expenses that may accrue for the following purposes, viz: freight and transportation; printing and stationery; advertising in newspapers; books, maps, models, drawings; purchase and repair of fire-engines; for machinery of every description and the patent right to use...