Department, numbered one hundred and fifty-four and one hundred and sixty-two, in reference to enlistments from the volunteers into the regular service, be, and the same are hereby, rescinded; and hereafter no such enlistments shall be allowed.

SEC. 37. And be it further enacted, That the grades created in the cavalry forces of the United States by section eleven of the act approved seventeenth July, eighteen hundred and sixty-two, and for which no rate of compensation has been provided, shall be paid as follows, to wit: Regimental commissary the same as regimental quartermaster; chief trumpeter the same as chief bugler; sad[d]ler-sergeant the same as regimental commissary-sergeant; company commissary-sergeant the same as company quartermaster's-sergeant: Provided, That the grade of supernumerary second lieutenant, and two teamsters for each company, and one chief farrier and blacksmith for each regiment, as allowed by said section of that act, be, and they are hereby, abolished; and each cavalry company may have two trumpeters, to be paid as buglers; and each regiment shall have one veterinary surgeon, with the rank of a regimental sergeant-major, whose compensation shall be seventy-five dollars per month.

SEC. 38. And be it further enacted, That all persons who, in time of war or of rebellion against the supreme authority of the United States, shall be found lurking or acting as spies, in or about any of the fortifications, posts, quarters, or encampments of any of the armies of the United States, or elsewhere, shall be triable by a general court-martial or military commission, and shall, upon conviction, suffer death.

APPROVED, March 3, 1863.

CHAP. LXXVI. — An Act to prevent and punish Frauds upon the Revenue, to provide for the more certain and speedy Collection of Claims in Favor of the United States, 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 July, eighteen hundred and sixty-three, all invoices of goods, wares, and merchandise imported from any foreign country into the United States shall be made in triplicate, and signed by the person or persons owning or shipping said goods, wares, or merchandise, if the same have actually been purchased, or by the manufacturer or owner thereof, if the same have been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner; and said invoices shall, at or before the shipment thereof, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by said purchaser, manufacturer, or owner, that it contains (if the goods, wares, and merchandise mentioned therein are subject to ad valorem duty, and were obtained by purchase) a true and full statement of the time and place of purchase, and the actual amount thereof; and if subject to specific duty, the actual quantity thereof; and if obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no discounts, bounties, or drawbacks are contained in said invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no different invoice of the goods, wares, or merchandise, mentioned in the invoice so produced has been or will be furnished to any one. If said goods, wares, or merchandise have actually purchased, said declaration shall also contain a statement that the currency in which said invoice is made out is the currency which was actually paid for said goods, wares, or merchandise by the purchaser. And the person so producing
Consul, &c., to make certificate on each, said invoice shall at the same time declare to said consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of said goods, wares, or merchandise; whereupon the said consul, vice-consul, or commercial agent shall indorse upon each of said triplicates a certificate, under his hand and official seal, stating that said invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the goods, wares, or merchandise therein mentioned. And thereupon the said consul, vice-consul, or commercial agent shall deliver to the person producing the same one of said triplicates, to be used in making entry of said goods, wares, or merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of said goods, wares, or merchandise. And no goods, wares, or merchandise imported into the United States from any foreign place or country after said first day of July, eighteen hundred and sixty-three, shall be admitted to entry, unless the invoice presented shall in all respects conform to the requirements hereinbefore mentioned, and shall have thereon the certificate of the consul, vice-consul, or commercial agent hereinbefore specified, nor unless said invoice be verified at the time of making such entry by the oath or affirmation of the owner or consignee, or the authorized agent of the owner or consignee thereof, certifying that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, except as hereinafter provided, unless the triplicate transmitted by said consul, vice-consul, or commercial agent to the collector shall have been received by him. And if any such owner, consignee, or agent, of any goods, wares, or merchandise, shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which shall not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, said goods, wares, and merchandise, or their value, shall be forfeited and disposed of as other forfeitures for violation of the revenue laws: Provided, That where, from a change of the destination of any such goods, wares, or merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, as hereinbefore provided, or from other cause, the triplicate transmitted to the collector of the port to which such goods, wares, or merchandise were originally destined, shall not have been received at the port where the same actually arrive, and where it is desired to make entry thereof; said goods, wares, and merchandise may be admitted to an entry on the execution by the owner, consignee, or agent of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. And it shall be the duty of the collector of the port where such entry shall be made immediately to notify the consul, vice-consul, or commercial agent, to whom such invoice shall have been produced, to transmit to such collector a certified copy thereof; and it shall be the duty of such consul, vice-consul, or commercial agent to transmit the same accordingly without delay; and said duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received: Provided, That such liquidation shall not be delayed longer than eighteen months from the time of making such entry: And provided, further, That when, from accident or other cause, it shall be impracticable for the person desiring to make entry of any goods, wares, or merchandise, to produce, at the time of making such entry, any invoice

Penalty for making, &c., an entry by false certificate or invoice, &c.

Provido.

If triplicate is not received by collector before goods arrive, they may be entered by owners giving bond.

Collector to notify consul, &c.

Duty, when to be liquidated.

If impossible to produce invoice, the Secretary of Treasury
thereof, as hereinbefore required, it shall be lawful for the Secretary of
the Treasury to authorize the entry of such goods, wares, or merchandise,
upon such terms and in accordance with such general or special regulations
as he may prescribe. And the Secretary of the Treasury is hereby in-
vested with the like powers of remission in cases of forfeiture arising
under this act, as in other cases of forfeiture under the revenue laws:

And provided, further, That the provisions of this act shall not apply to
countries where there is no consul, vice-consul, or commercial agent
of the United States; nor shall anything herein contained be construed to
require for goods imported under the reciprocity treaty with Great Brit-
ain, signed June fifth, eighteen hundred and fifty-four, any other consular
certificate than is now required by law. 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 ton-
ge, passed March second, one thousand seven hundred and ninety-nine,
and for other purposes;" and the form of oaths therein set forth shall be
modified accordingly: And provided, further, That the provisions of this
act shall not apply to invoices of goods, wares, or merchandise imported
into any port of the United States from any place beyond Cape Horn or
the Cape of Good Hope until the first day of January, eighteen hundred
and sixty-four.

SEC. 2. And be it further enacted, That the solicitor of the treasury,
under direction of the Secretary of the Treasury, shall take cognizance
of all frauds or attempted frauds upon the revenue, and shall exercise a
general supervision over the measures for their prevention and detection,
and for the prosecution of persons charged with the commission thereof;
and it shall be the duty of the collectors of the several collection districts
of the United States to report to him all seizures of goods, wares, or
merchandise made by them, as soon as practicable after the same are
made, with written statements of the facts upon which such seizures are
based. And for the purpose of enabling the solicitor of the treasury to
perform the duties hereby enjoined upon him, the Secretary of the Treas-
ury is hereby authorized to employ not more than three clerks, in addition
to those now assigned to the office of the solicitor by law, for such time
and at such rates of compensation as he may deem for the public interest,
and prescribe the compensation to be allowed to such clerks, not exceed-
ing the amount now allowed to clerks of like class; said compensation
shall be paid in the same manner as other expenses of collecting the
revenue.

SEC. 3. And be it further enacted, That if any person shall, by the
exhibition of any false sample, or by means of any false representation
or device, or by collusion with any officer of the revenue, or otherwise,
knowingly effect, or aid in effecting, an entry of any goods, wares, or mer-
chandise at less than the true weight or measure thereof, or upon a false
classification thereof as to quality or value, or by the payment of less
than the amount of duty legally due thereon, such person shall, upon con-
viction thereof, be fined in any sum not exceeding five thousand dollars,
or be imprisoned not exceeding two years, or both, at the discretion of the
court.

SEC. 4. And be it further enacted, That if any officer of the revenue
shall, by collusion with any importer or other person, or by means of any
false weight or measure, or of any false classification as to quality or value
of any goods, wares, or merchandise, or by any other means whatever,
knowingly admit, or aid in admitting, to entry, any such goods, wares, or
merchandise, upon the payment of less than the amount of duty legally
due thereon, or shall knowingly accept, from any person engaged in the
importation of goods, wares, or merchandise into the United States, or
interested as principal, clerk, or agent in any such importation, or in the
may authorize
the entry, upon
terms.

Remission in
cases of forfeit-
ure.

This act not to
apply to certain
countries.

Vol. x. p. 1089
1823, ch. 21.
1799, ch. 22.
Vol. i. p. 637.

Solicitor of
treasury to look
after frauds, and
attempted frauds,
on the revenue.

Collectors to
report seizures to
solicitor.

Solicitor to
have three addi-
tional clerks.

Their pay.

Penalty for
making, &c.,
entry by false
samples, or by
collusion.

Penalty upon
officers of the
revenue for
knowingly ad-
mittin to entry,
by any means,
goods, &c., for
less than the
legal duty.
THIRTY-SEVENTH CONGRESS. Sess. III. Ch. 76. 1863.

Sec. 4. Penalty on revenue officer for accepting any fee or gratuity.

Sec. 5. And be it further enacted, That the collectors of the several districts of the United States, in all cases of seizure of any goods, wares, or merchandise, for violation of the revenue laws, the appraised value of which, in the district wherein such seizure shall be made, shall not exceed one thousand dollars, be, and they are hereby, authorized, subject to the approval of the Secretary of the Treasury, to release such goods on payment of the appraised value thereof.

Sec. 6. And be it further enacted, That if any person who shall be engaged in the importation of goods, wares, or merchandise into the United States, or who shall be interested as principal, clerk, or agent, in the entry of any goods, wares, or merchandise, shall at any time make, or offer to make, to any officer of the revenue, any gratuity or present of any money or other thing of value, such person shall, on conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

Sec. 7. And be it further enacted, That whenever it shall be made to appear, by affidavit, to the satisfaction of the district judge of any district within the United States, that any fraud on the revenue has been at any time actually committed, or attempted, by any person or persons interested in or in any way engaged in the importation or entry of merchandise at any port within the United States, said judge shall forthwith issue his warrant, directed to the collector of the port at which the merchandise in respect to which alleged frauds have been committed or attempted has been imported or entered, directing said officer, or his duly authorized agents or assistants, to enter any place or premises where any invoices, books, or papers relating to such merchandise or fraud are deposited, and to take and carry the same away to be inspected; and any invoices, books, or papers so received or taken shall be retained by the officer receiving the same, for the use of the United States, so long as the retention thereof may be necessary, subject to the control and direction of the Solicitor of the Treasury.

Sec. 8. And be it further enacted, That if any person shall wilfully conceal or destroy any invoice, book, or paper relating to any merchandise liable to duty which has been or shall hereafter be imported into the United States from any foreign port or country, after an inspection thereof shall have been demanded by the collector of any collection district within the United States, or shall at any time conceal or destroy any such invoice, book, or paper, for the purpose of suppressing any evidence of fraud therein contained, such person shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by fine not exceeding five thousand dollars, or by imprisonment not exceeding two years, or both, at the discretion of the court.

Sec. 9. And be it further enacted, That, for the purpose of realizing as much as may properly be done from unproductive lands, and other property of the United States acquired under judicial proceedings or otherwise in the collection of debts, the solicitor of the treasury be, and he is hereby, authorized, with the approval of the Secretary of the Treasury, to rent, for a period not exceeding three years, or sell any such lands or other property at public sale, after advertising the time, place, and conditions of such sale, for three months preceding the same, in some newspaper published in the vicinity thereof, in such manner and upon such terms as may, in his judgment, be most advantageous to the public interests.

Sec. 10. And be it further enacted, That upon a report by a district
THIRTY-SEVENTH CONGRESS. Sess. III. Ch. 76. 1863.

attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that the same be compromised upon the terms so offered, and upon the recommendation of the solicitor of the treasury, the Secretary of the Treasury be, and he is hereby, authorized to compromise such claim accordingly.

Sec. 11. And be it further enacted, That there shall be taxed and paid to district attorneys two per centum upon all moneys collected or realized in any suit or proceeding arising under the revenue laws conducted by them in which the United States is a party. The act in relation to costs, approved February twenty-sixth, one thousand eight hundred and fifty-three, shall not apply to such allowances, and the same shall be in lieu of all costs and fees in such suit or proceedings.

Sec. 12. And be it further enacted, That in all suits or proceedings against collectors or other officers of the revenue for any act done by them, or for the recovery of any money exacted by or paid to such officer and by him paid into the treasury of the United States, in the performance of his official duty, in which any district or other attorney shall be directed to appear on behalf of such officer by the Secretary or Solicitor of the Treasury; or by any other proper officer of the government, such attorney shall be allowed such compensation for his services therein as shall be certified by the court in which such suit or proceedings shall be had, to be reasonable and proper, and approved by the Secretary of the Treasury; and where a recovery shall be had in any such suit or proceedings, and the court shall certify that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the treasury.

Sec. 13. And be it further enacted, That in all suits or proceedings against collectors, or other officers of the revenue, for any act done by them, or for the recovery of any money exacted by or paid to such officers, which shall have been paid into the treasury of the United States, it shall be the duty of the respective district attorneys within the district where such suit or proceedings shall be had, unless otherwise instructed by the Secretary of the Treasury, to appear on behalf of such officers. And it shall be the duty of the several district attorneys, on the first of October of each year, to make returns to the solicitor of the treasury of the number of proceedings and suits commenced, pending, and determined within his district during the fiscal year next preceding the date of such returns; which returns shall show the date when such proceedings or suits in each case commenced; and if for any reason the determination of such proceedings or suits shall have been delayed or continued beyond the usual or reasonable period, such reasons shall be set forth, together with a statement of the measures taken by the district attorneys to press such proceedings or suits to a close. And the returns hereby directed shall be embraced in a report by the solicitor to the Secretary of the Treasury, to be by him annually transmitted to Congress, with a statement of all moneys received by the solicitor, and by each district attorney under the provisions of this act.

Sec. 14. And be it further enacted, That the seventeenth section of the act entitled “An act increasing temporarily the duties on imports, and for other purposes,” approved July fourteenth, eighteen hundred and sixty-two, and so much of the eighty-ninth section of the act entitled “An act to regulate the collection of duties on imports and tonnage,” approved March second, seventeen hundred and ninety-nine, and so much of the third section of the act entitled “An act in addition to the act for the punishment of certain crimes against the United States,” approved March 4th, and so much of the eighth section of the act entitled “An act to increase the duties on certain imports and exports, and for other purposes,” approved March the twenty-first, two thousand and sixty-one, shall not apply to such allowances, and the same shall be in lieu of all costs and fees in such suit or proceedings.
THIRTY-SEVENTH CONGRESS. Sess. III. Ch. 77. 1863.

1804, ch. 40, § 3. twenty-sixth, eighteen hundred and four, as impose any limitation upon
the commencement of any action or proceeding for the recovery of any
fine, penalty, or forfeiture incurred by reason of the violation of any law
of the United States relating to the importation or entry of goods, wares,
merchandise, are hereby repealed.

APPROVED, March 3, 1863.

March 3, 1863. CHAP. LXXVII. — An Act to modify existing Laws imposing 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 all goods, wares, and
merchandise now in public stores or bonded warehouses, on which duties
are unpaid, having been in bond more than one year and less than three
years, when the act entitled “An act increasing temporarily, the duties
on imports, and for other purposes,” approved July fourteenth, eighteen
hundred and sixty-two, went into effect, may be entered for consumption
and the bonds cancelled, at any time before the first day of June next, on
payment of duties at the rates prescribed by the act aforesaid, and all acts,
and parts of acts, inconsistent with the provisions of this act are hereby
repealed.

SEC. 2. And be it further enacted, That section fourteen of an act
entitled, “An act increasing temporarily the duties on imports, and for
other purposes,” approved July fourteenth, eighteen hundred and sixty-
two, be, and the same hereby is, modified so as to allow cotton and raw
silk as reeled from the cocoon, of the growth or produce of countries be-

Duty on cotton

raw silk imported

from places this side

the Cape of Good

Hope.

Prohibition of

export of guano.

Construction of

act of 1862.

Duty on printing

paper.

Seedlac, &c.

Polishing powders, &c.

Petroleum and

c coal illuminating

oil.

Drawback on

foreign saltpetre

manufactured

into gunpowder

and exported.

Ante, p. 558.

Ante, p. 557.

Ante, p. 119.

Ante, p. 558.

Ante, p. 558.

Ante, p. 548.

Ante, p. 548.

Ante, p. 548.

Ante, p. 548.

Ante, p. 548.

Provided,

That