

diction of the district in which he is enrolled, or go beyond the limits of the United States, with intent to avoid any draft into the military or naval service, duly ordered, shall be liable to the penalties of this section. And the President is hereby authorized and required forthwith, on the passage of this act, to issue his proclamation setting forth the provisions of this section, in which proclamation the President is requested to notify all deserters returning within sixty days as aforesaid that they shall be pardoned on condition of returning to their regiments and companies or to such other organizations as they may be assigned to, until they shall have served for a period of time equal to their original term of enlistment.

Leaving the country to avoid draft to incur like penalty.  
President to proclaim this law.

SEC. [22.] *And be it further enacted,* That the third section of the act entitled "An act [further] to regulate and provide for the enrolling and calling out the national forces, and for other purposes," approved July fourth, eighteen hundred and sixty-four, be, and the same is hereby, repealed.

Permission to recruit in states in rebellion repealed.  
1864, ch. 237, § 3.

SEC. [23.] *And be it further enacted,* That any person or persons enrolled in any sub-district may, after notice of a draft, and before the same shall have taken place, cause to be mustered into the service of the United States such number of recruits, not subject to draft, as they may deem expedient, which recruits shall stand to the credit of the persons thus causing them to be mustered in, and shall be taken as substitutes for such persons, or so many of them as may be drafted, to the extent of the number of such recruits, and in the order designated by the principals, at the time such recruits are thus as aforesaid mustered in.

*Ante*, p. 379.  
Enrolled persons may cause recruits to be mustered into service, when, &c.

SEC. [24.] *And be it further enacted,* That section fifteen of the act approved February twenty-fourth, eighteen hundred and sixty-four, entitled "An act for enrolling and calling out the national forces, and for other purposes," be, and the same is hereby, amended by inserting after the words "any civil magistrate," the words "or any person authorized by law to administer oaths."

Penalty for false swearing before board of enrollment.  
1864, ch. 13, § 15.  
*Ante*, p. 9.

SEC. [25.] *And be it further enacted,* That the Secretary of War is hereby authorized to detail one or more of the employees of the War Department for the purpose of administering the oaths required by law in the settlement of officers' accounts for clothing, camp, and garrison equipage, quartermaster's stores, and ordnance, which oaths shall be administered without expense to the parties taking them, and shall be as binding upon the persons taking the same, and if falsely taken, shall subject them to the same penalties, as if the same were administered by a magistrate or justice of the peace.

Officer to administer oaths.

SEC. [26.] *And be it further enacted,* That acting assistant surgeons, contract surgeons, and surgeons and commissioners on the enrolling boards, while in the military service of the United States, shall hereafter be exempt from all liability to be drafted under the provisions of any act for enrolling and calling out the national forces.

Certain acting assistant surgeons, &c., not liable to draft.

SEC. [27.] *And be it further enacted,* That this act shall take effect from and after its passage: *Provided,* That nothing herein contained shall operate to postpone the pending draft, or interfere with the quotas assigned therefor.

When act takes effect.

APPROVED, March 3, 1865.

CHAP. LXXX. — *An Act amendatory of certain Acts imposing Duties upon foreign Importations,*

March 3, 1865.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section six of an act entitled "An act to increase the duties on imports, and for other purposes," approved June thirty, eighteen hundred and sixty-four, be amended, so that paragraphs second, third, and fourth, of section six of said act, shall read as follows:

1864, ch. 171, § 6.  
*Ante*, p. 208.

Amendments.

Second. On all manufactures of cotton (except jeans, denims, drillings,

Manufactures  
of cotton.

bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description) not bleached, 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, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

Cotton jeans,  
denims, &c.

Third. On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-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.

Proviso.

Proviso.

Spool thread  
of cotton, &c.

Fourth. On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem. On cotton thread or yarn when advanced beyond single yarn, by twisting two or more strands together, if not wound upon spools, four (4) cents per skein or hank of eight hundred and forty (840) yards, and thirty per cent. ad valorem.

Additional  
duty on brandy,  
rum, &c.

SEC. 2. *And be it further enacted*, That from and after the day when this act takes effect, in addition to the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On brandy, rum, gin, and whiskey, and on cordials, liquors, [li-

queurs,] arrack, absynthe, and all other spirituous liquors and spirituous beverages, fifty cents per gallon, of first proof and less strength, and shall be increased in proportion for any greater strength *that* [than] the strength of first proof. On spun silk for filling in skins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds. On wrought-iron tubes, one cent per pound.

Spun silk.  
Railroad iron,  
&c.

SEC. 3. *And be it further enacted*, That from and after this act takes effect, in lieu of the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On cotton, five cents per pound. On illuminating oil and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used for like purposes, forty cents per gallon. On crude petroleum, or rock-oil, twenty cents per gallon; on crude coal-oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready-made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver, fifteen per centum ad valorem.

Duty on cotton.  
Illuminating  
oil, &c.  
*Ante*, p. 213.  
Petroleum.  
Tobacco stems.  
Clothing of  
silk.

SEC. 4. *And be it further enacted*, That section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, be, and the same hereby is, amended so as to impose a tax or tonnage duty of thirty cents per ton, in lieu of "ten cents," as therein mentioned: *Provided*, That the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section one hundred and three of "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, nor by any act amendatory thereof: *Provided further*, That no 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, or on [nor] 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, or in all these trades, shall be required to pay the tonnage duty, contemplated by this act, more than once a year.

Quicksilver.  
Tonnage duty.  
1862, ch. 161,  
§ 15.  
Vol. xii. p. 558.

Proviso.  
1864, ch. 172,  
§ 103.  
*Ante*, p. 275.

Proviso.

SEC. 5. *And be it further enacted*, That the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Statuary.

SEC. 6. *And be it further enacted*, That there shall be hereafter collected and paid on all goods, wares, and merchandise of the growth or produce of countries [east] of the Cape of Good Hope, (except raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Ten per cent.  
additional on  
products east of  
Cape of Good  
Hope imported,  
&c.

*Ante*, p. 216.

SEC. 7. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, and in all cases where the duty imposed by law shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. That it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise, which

Assessment of  
ad valorem duties.

- Additions to invoice value. shall have been actually purchased, or procured otherwise than by purchase, at the time, and not afterwards, when he shall produce his original invoice, or invoices, to the collector and make and verify his written entry of his goods, wares, or merchandise, as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market value or wholesale price of such goods, wares, or merchandise, at the period of exportation to the United States, in the principal markets of the country from which the same shall have been imported; and it shall be the duty of the collector, within whose district the same may be imported or entered, to cause such actual market value or wholesale price to be appraised in accordance with the provisions of existing laws, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the invoice or entered value, any act of congress to the contrary notwithstanding: *And provided further*, That the sections twenty-third and twenty-fourth of the act approved June thirtieth, eighteen hundred and sixty-four, entitled "An act to increase duties on imports, and for other purposes," and all acts and parts of acts requiring duties to be assessed upon commissions, brokerage, costs of transportation, shipment, transshipment, and other like costs and charges incurred in placing any goods, wares, or merchandise on shipboard, and all acts or parts of acts inconsistent with the provisions of this act, are hereby repealed.
- Actual market value to be appraised.
- Penalty for undervaluation.
- Proviso.
- Repeal of 1864, ch. 171, §§ 23, 24. *Ante*, pp. 216, 217.
- Guano, export of. 1856, ch. 164. Vol. xi. p. 119.
- When act takes effect.
- Act of 1799, §§ 39-44 revived. Vol. i. p. 659.
- Flax, &c., machinery. *Ante*, p. 216.
- Judgment for duties, &c., to be collected in coin.
- SEC. 8. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-five.
- SEC. 9. *And be it further enacted*, That this act shall take effect on and after the first day [of] April, eighteen hundred and sixty-five.
- SEC. 10. *And be it further enacted*, That so much of sections thirty-nine, forty, forty-one, forty-two, forty-three, and forty-four of the act entitled "An act to regulate the [collection of] duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, as requires the branding or marking and certifying of casks, chests, vessels, and cases containing distilled spirits, or teas, be and the same is hereby revived, to be executed under such rules and regulations as shall be prescribed by the Secretary of the Treasury.
- SEC. 11. *And be it further enacted*, That flax and hemp machinery and steam agricultural machinery, as designated in section 21 [twenty-one] of the act "to increase duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, may be imported free from duty for one year from the passage of this act.
- SEC. 12. *And be it further enacted*, That in all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.

SEC. 13. *And be it further enacted*, That the eighth section of the act of March twenty-third, [eight] eighteen hundred and fifty-four, "to extend the warehousing system by establishing private bonded warehouses, and for other purposes," which authorized the Secretary of the Treasury, in case of the actual injury or destruction of goods, wares, or merchandise by accidental fire or other casualty, while in warehouse under bond, &c., to abate or refund the duties paid or accruing thereon, be extended so as to include goods, wares, or merchandise injured or destroyed in like manner while in the custody of the officers of the customs, and not in bond, and also to goods, wares, and merchandise so injured or destroyed after their arrival within the limits of any port of entry of the United States, and before the same have been bonded [landed] under the suspension [supervision] of the officers of the customs: *Provided*, That this act shall apply only to cases arising from and after its passage, and to cases where the duties have not already been paid.

Duties upon certain goods destroyed by casualty to be abated.  
1854, ch. 30,  
§ 8.  
Vol. x. p. 273.

Proviso.

APPROVED, March 3, 1865.

CHAP. LXXXI. — *An Act making Appropriations for the Support of the Army for the Year ending thirtieth June, eighteen hundred and sixty-six.*

March 3, 1865.

*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 the same are hereby, appropriated, out of any money in the treasury not otherwise appropriated, for the support of the army for the year ending the thirtieth of June, eighteen hundred and sixty-six:

Army appropriations.

For expenses of recruiting, transportation of recruits, and compensation to citizen surgeons for medical attendance, three hundred thousand dollars.

Recruiting, &c.

For bounties and premiums for the enlistment of recruits for the regular army, three hundred and fifty thousand dollars.

Bounties, &c.

For pay of the army, ten million dollars.

Pay.

For commutation of officers' subsistence, one million seven hundred and forty-seven thousand three hundred and twenty-four dollars.

Commutation.

For commutation of forage for officers' horses, one hundred and four thousand six hundred dollars.

For payments in lieu of clothing for officers' servants, eighty-two thousand seven hundred and sixty dollars.

Pay in lieu of clothing.

For payments to discharged soldiers for clothing not drawn, one hundred and fifty thousand dollars.

For pay of volunteers, two hundred million dollars.

Pay of volunteers.

For subsistence in kind for regulars, volunteers, and drafted men, ninety-two million seven hundred and eighty-two thousand and forty-three dollars and seventy cents.

Subsistence in kind.

For the regular supplies of the quartermaster's department, consisting of fuel for the officers, enlisted men, guard, hospitals, storehouses, and offices; of forage in kind for the horses, mules, and oxen for the quartermaster's department, at the several posts and stations, and with the armies in the field; for the horses of the several regiments of cavalry, the batteries of artillery, and such companies of infantry as may be mounted, and for the authorized number of officers' horses when serving in the field and at the outposts, including bedding for the animals; of straw for soldiers' bedding, and of stationery, including blank books for the quartermaster's department, certificates for discharged soldiers, blank forms for the pay and quartermaster's departments; and for the printing of division and department orders and reports, fifty million dollars.

Quartermaster's department.

For the incidental expenses of the quartermaster's department, consisting of postage on letters and packages received and sent by officers of the army on public service; expenses of courts-martial, military commissions, and courts of inquiry, including the additional compensation of judge-advocates, recorders, members, and witnesses, while on that service;

Incidental expenses of quartermaster's department.