

July 18, 1866.

See 1867, ch. 42.
Post, p. 394.

The terms
"vessel" and
"vehicle" to in-
clude what.

Officers of the
customs and
other authorized
persons may
board and search
any vessel, &c.

Vessels under
way may be
compelled to
stop;

may be seized,
and persons on
board arrested
for breach of
law.

Original ap-
pointments, &c.
to be filed in cus-
tom-house.

Officers of the
customs may
stop and search
any vehicle, &c.

When vehicles,
and teams, and
contents may be
seized and for-
feited.

Penalty on
driver, &c. of ve-
hicle refusing to
stop and allow
search.

Regulations
for search of
persons and lug-
gage. Female
inspectors.

CHAP. CCI. — *An Act further to prevent Smuggling and for other Purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purposes of this act, the term "vessel," whenever hereinafter used, shall be held to include every description of water-craft, raft, vehicle, and contrivance used or capable of being used as a means or auxiliary of transportation on or by water; and the term "vehicle," whenever hereinafter used, shall be held to include every description of carriage, wagon, engine, car, sleigh, sled, sledge, hurdle, cart, and other artificial contrivance, used or capable of being used as a means or auxiliary of transportation on land.

SEC. 2. *And be it further enacted,* That it shall be lawful for any officer of the customs, including inspectors and occasional inspectors, or of a revenue cutter, or authorized agent of the Treasury Department, or other person specially appointed for the purpose in writing by a collector, naval officer, or surveyor of the customs, to go on board of any vessel, as well without as within his district, and to inspect, search, and examine the same, and any person, trunk, or envelope on board, and to this end, to hail and stop such vessel if under way, and to use all necessary force to compel compliance; and if it shall appear that any breach or violation of the laws of the United States has been committed, whereby or in consequence of which, such vessel, or the goods, wares, and merchandise, or any part thereof, on board of or imported by such vessel, is or are liable to forfeiture, to make seizure of the same, or either or any part thereof, and to arrest, or in case of escape, or any attempt to escape, to pursue and arrest any person engaged in such breach or violation: *Provided,* That the original appointment in writing of any person specially appointed as aforesaid shall be filed in the custom-house where such appointment is made.

SEC. 3. *And be it further enacted,* That any of the officers or persons authorized by the second section of this act to board or search vessels may stop, search, and examine, as well without as within their respective districts, any vehicle, beast, or person on which or whom he or they shall suspect there are goods, wares, or merchandise which are subject to duty or shall have been introduced into the United States in any manner contrary to law, whether by the person in possession or charge, or by, in, or upon such vehicle or beast, or otherwise, and to search any trunk or envelope, wherever found, in which he may have a reasonable cause to suspect there are goods which were imported contrary to law; and if any such officer or other person so authorized as aforesaid shall find any goods, wares, or merchandise, on or about any such vehicle, beast, or person, or in any such trunk or envelope, which he shall have reasonable cause to believe are subject to duty, or to have been unlawfully introduced into the United States, whether by the person in possession or charge, or by, in, or upon such vehicle, beast, or otherwise, he shall seize and secure the same for trial; and every such vehicle and beast, or either, together with teams or other motive-power used in conveying, drawing, or propelling such vehicle, goods, wares, or merchandise, and all other appurtenances, including trunks, envelopes, covers, and all means of concealment, and all the equipage, trappings, and other appurtenances of such beast, team, or vehicle shall be subject to seizure and forfeiture; and if any person who may be driving or conducting, or in charge of any such carriage or vehicle or beast, or any person travelling, shall wilfully refuse to stop and allow search and examination to be made as herein provided, when required so to do by any authorized person, he or she shall, on conviction, be fined in any sum, in the discretion of the court convicting him or her, not exceeding one thousand dollars, nor less than fifty dollars; and the Secretary of the Treasury may from time to time prescribe regulations for the search of persons and baggage, and for the employment of female inspectors for the examination and search of persons of their own sex; and all persons coming into the United States from foreign countries

shall be liable to detention and search by authorized officers or agents of the government, under such regulations as the Secretary of the Treasury shall from time to time prescribe: *Provided*, That no railway car or engine or other vehicle, or team used by any person or corporation, as common carriers in the transaction of their business as such common carriers shall be subject to forfeiture by force of the provisions of this act unless it shall appear that the owners, superintendent, or agent of the owner in charge thereof at the time of such unlawful importation or transportation thereon or thereby, was a consenting party, or privy to such illegal importation or transportation.

Cars, engines, &c. of common carriers not subject to forfeiture, unless, &c.

SEC. 4. *And be it further enacted*, That if any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any goods, wares, or merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such goods, wares, or merchandise, after their importation, knowing the same to have been imported contrary to law, such goods, wares, and merchandise shall be forfeited, and he or she shall, on conviction thereof before any court of competent jurisdiction, be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both, at the discretion of such court; and in all cases where the possession of such goods shall be shown to be in the defendant, or where the defendant shall be shown to have had possession thereof, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury.

Penalty for fraudulently or knowingly bringing into the United States any goods, &c. contrary to law; for knowingly receiving, &c. the same.

SEC. 5. *And be it further enacted*, That any person authorized by this act to make searches and seizures, or any person assisting him or acting under his directions, may, if deemed necessary by him or them, enter into or upon or pass through the lands, enclosures, and buildings, other than the dwelling-house of any person whomsoever, in the night or in the daytime, in order to the more effectual discharge of his or their official duties.

Possession of goods, &c. sufficient to authorize conviction, unless defendant explains it.

SEC. 6. *And be it further enacted*, That if any person shall forcibly assault, resist, oppose, prevent, impede, or interfere with any officer of the customs or his deputy or deputies, or any person assisting them or either of them in the execution of their duties, or any person authorized by this act to make searches or seizures, in the execution of his duty, or shall rescue, or attempt to rescue, or cause to be rescued, any property which shall have been seized by any person authorized as aforesaid, or shall before, at, or after any such seizure, in order to prevent the seizure or securing of any goods, wares, or merchandise by any person authorized as aforesaid, stave, break, throw overboard, destroy, or remove the same, the person so offending shall, for every such offence, on conviction thereof, forfeit and pay a sum of not less than one hundred dollars, nor more than two thousand dollars, or shall be imprisoned not less than one month nor more than one year, or both, at the discretion of the court convicting him or her, and shall stand committed until such fine and the costs of prosecution shall have been fully paid; and if any person shall discharge any deadly weapon at any person authorized as aforesaid to make searches or seizures, or shall use any deadly or dangerous weapon in resisting him in the execution of his duty, with intent to commit a bodily injury upon him, or to deter or prevent him from discharging his duty, every such person so offending shall, upon conviction thereof, be deemed guilty of felony, and shall be imprisoned at hard labor for a term not exceeding ten years nor less than one year.

Persons authorized to make seizures, &c. may enter lands, buildings, &c. other than dwelling-houses.

Penalty for forcibly resisting officers of customs, &c. in discharge of their duty; for rescuing or attempting to rescue seized property; for destroying, &c. property to prevent its being seized.

Fine or imprisonment, or both.

Penalty for discharging or using any deadly weapon against such officers, &c. in discharge of their duty.

Fine and imprisonment.

SEC. 7. *And be it further enacted*, That it shall be the duty of the several collectors of customs to report within ten days to the district attorney of the district in which any fine or personal penalty may be incurred for the violation of any law of the United States relating to the revenue, in all cases in which such fine or penalty shall not be voluntarily paid, a state-

Collectors of customs to report within ten days to district attorneys cases of fines and per-

sonal penalties not paid.

Suit to be commenced therefor without delay, unless, &c.

Allowance to district attorneys for services. Collectors not making report, to forfeit their share of fines, &c.

Vessels held for payment of penalties;

may be proceeded against.

In former act "merchandise" to read "goods, wares, and merchandise."

1821, ch. 14. vol. iii. p. 616.

Officers and persons making searches and seizures to disclose authority on request;

may demand assistance of persons within three miles.

Penalty for refusing assistance.

In all cases of seizure of property for forfeiture, if value is not over \$500, duplicate list to be prepared, and appraisement made.

Who to appraise.

Appraisement to be attested.

Fees of appraisers.

ment of all the facts and circumstances of the case within their knowledge, together with the names of the witnesses, and which may come to their knowledge from time to time, stating the provisions of the law believed to be violated, and on which a reliance may be had for a condemnation or conviction; and such district attorney shall cause suit and prosecution to be commenced and prosecuted without delay for the fines and personal penalties by law in such case provided, unless upon inquiry and examination he shall decide that a conviction cannot probably be obtained, or that the ends of public justice do not require that a suit or prosecution should be instituted, in which case he shall report the facts to the Secretary of the Treasury for his direction; and for expenses incurred and services rendered in prosecutions for such fines and personal penalties, the district attorney shall receive such allowance as the Secretary of the Treasury shall deem just and reasonable, upon the certificate of the judge before whom such prosecution was had; and if any collector shall in any case fail to report to the proper district attorney, as prescribed in this section, such collector's share of any fine or penalty imposed or incurred in such case shall be forfeited to the United States, and the same shall be awarded to such persons as may make complaint and prosecute the same to conviction.

SEC. 8. *And be it further enacted*, That in any case where a vessel or the owner, master, or manager of a vessel shall be subject to a penalty for a violation of the revenue laws of the United States, such vessel shall be holden for the payment of such penalty, and may be seized and proceeded against summarily, by libel, to recover such penalty, in any district court of the United States having jurisdiction of the offence.

SEC. 9. *And be it further enacted*, That the act entitled "An act further to regulate the entry of merchandise imported into the United States from any adjacent territory," approved March two, eighteen hundred and twenty-one, be, and the same is hereby, so amended that wherever in said act the word "merchandise" occurs, the same shall read "goods, wares, or merchandise."

SEC. 10. *And be it further enacted*, That every officer or other person authorized to make searches and seizures by this act shall, at the time of executing any of the powers conferred upon him by this act, make known, upon being questioned, his character as an officer or agent of the customs or government, and shall have authority to demand of any person within the distance of three miles to assist him in making any arrest, search, or seizure authorized by this act, where such assistance may be necessary; and if such person shall without reasonable excuse neglect or refuse so to assist, upon proper demand, he shall be deemed guilty of a misdemeanor, and shall forfeit a sum not exceeding two hundred dollars, nor less than five dollars.

SEC. 11. *And be it further enacted*, That in all cases of seizure of property subject to forfeiture for any of the causes named in this act, or any other act relating to the customs, or the registering, enrolling, or licensing of vessels, now in force, when, in the opinion of the collector or other principal officer of the revenue making such seizure, the value of the property so seized shall not exceed five hundred dollars, he shall cause a list and particular description of the property so seized to be prepared in duplicate, and an appraisement of the same to be made by two sworn appraisers under the revenue laws, if there are such appraisers at or near the place of seizure; but if there are no such appraisers, then by two competent and disinterested citizens of the United States, to be selected by him for that purpose, residing at or near the place of seizure; which list and appraisement shall be properly attested by such collector or other officer and the persons making the appraisal; and for such services of the appraisers they shall be allowed out of the revenue one dollar and fifty cents each for every day necessarily employed in such service. If

the amount of such appraisal shall not exceed the sum of five hundred dollars, said collector or other principal officer shall publish a notice once a week for three successive weeks in some newspaper of the county or place where such seizure shall have been made, if any newspaper shall be published in said county; but if no newspaper shall be published in said county, then such notice shall be published in some newspaper of the county in which the principal customs office of the district shall be situated; and if no newspaper shall be published in such county, then notices shall be posted in proper public places, which notices shall describe the articles seized, and state the time, cause, and place of seizure, and shall require any person claiming such articles to appear and file with such collector or other officer his claim to such articles within twenty days from the date of the first publication of such notice.

If amount of appraisal does not exceed \$500, collector to give notice.

Notices to state what.

SEC. 12. *And be it further enacted,* That any person claiming the property so seized may, at any time within twenty days from the date of such publication, file with the collector or other officer a claim, stating his or her interest in the articles seized, and, upon depositing with such collector or other officer a bond to the United States in the penal sum of two hundred and fifty dollars, with two sureties, to be approved by such collector or other officer, conditioned that, in case of the condemnation of the articles so claimed, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation. Such collector or other officer shall transmit the same, with the duplicate list and description of the articles seized and claimed, to the United States district attorney for the district, who shall proceed for a condemnation of the property in the ordinary mode prescribed by law. But if no such claim shall be filed nor bond given within the twenty days above specified, such collector or other officer shall give not less than fifteen days' notice of the sale of the property so seized, by publication in the manner before mentioned, and, at the time and place specified in such notice, he shall sell at public auction the property so seized, and shall deposit the proceeds, after deducting the actual expenses of such seizure, publication, and sale, to the credit of the Treasurer of the United States, as shall be directed by the Secretary of the Treasury: *Provided,* That the collector shall have power to adjourn such sale from time to time for a period not exceeding thirty days in all.

Claimants of property seized to file claim within twenty days, &c.
Claim to state what.
Bond.

Bond, list, &c. to be sent to district attorney, who shall proceed to obtain condemnation.
If claim is not filed, nor bond given, collector, &c. to notify of sale and sell at auction.
Proceeds of sale.

Sale may be adjourned.

SEC. 13. *And be it further enacted,* That any person claiming to be interested in the property sold under the provisions of the *preceding* [preceding] section may, within three months after such sale, apply to the Secretary of the Treasury for a remission of the forfeiture and a restoration of the proceeds of such sale, and the same may be granted by said Secretary, upon satisfactory proof, to be furnished in such manner as he shall direct, that the applicant, at the time of the seizure and sale of the property in question, did not know of the seizure, and was in such circumstances as prevented him from knowing of the same, and that said forfeiture was incurred without wilful negligence or any intention of fraud on the part of the owner of such property.

Persons interested may within three months apply for remission of forfeiture, &c. which may be granted upon proofs, &c.

SEC. 14. *And be it further enacted,* That if no application for such remission or restoration shall be made within three months after such sale, the Secretary of the Treasury shall then cause the proceeds of such sale to be distributed in the same manner as if such property had been condemned and sold in pursuance of a decree of a competent court.

If not made within three months, proceeds of sale to be distributed.

SEC. 15. *And be it further enacted,* That whenever seizure shall be made of any property which, in the opinion of the appraisers, shall be liable to perish or waste, or to be greatly reduced in value by keeping, or cannot be kept without great disproportionate expense, whether such seizure consist of live animals, or goods, wares, or merchandise, and when the property thus seized shall not exceed five hundred dollars in value, and when no claim shall have been interposed therefor as is hereinbefore

If perishable property is seized, what proceedings to had.

Proceedings in case of perishable property.

provided, the said appraisers, if requested by the collector or principal officer making the seizure at the time when such appraisal is made, shall certify on oath in their appraisal their belief that the property seized is liable to speedy deterioration, or that the expenses of its keeping will largely reduce the net proceeds of the sale; and in case the appraisers thus certify, such collector or other officer may proceed to advertise and sell the same at auction, by giving notice for such time as he may think reasonable, but not less than one week, of such seizure and intended sale, by advertisement as is hereinbefore provided; and the proceeds of such sale shall be deposited to the credit of the Treasurer of the United States, subject, nevertheless, to the payment of such claims as shall be presented within three months from the day of sale, and allowed by the Secretary of the Treasury.

Remission of fines and forfeitures where amount is not over \$ 1000.

SEC. 16. *And be it further enacted*, That the Secretary of the Treasury shall have authority to ascertain the facts upon all applications for remission of fines, penalties, and forfeitures incurred or accruing under the revenue laws, where the amount in question does not exceed one thousand dollars, in such manner and under such regulations as he may deem proper; and he may thereupon remit or mitigate such fines, penalties, or forfeitures, if in his opinion the same shall have been incurred without wilful negligence or any intention of fraud.

Parties claiming a lien on imported goods, &c. to be notified before delivery of goods to owner, &c.

SEC. 17. *And be it further enacted*, That whenever the proper officer of the customs shall be duly notified of the existence of a lien upon imported goods, wares, or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give reasonable notice to the party or parties claiming the lien; and the possession by the officers of customs shall not affect the discharge of such lien: *Provided*, That the rights of the government shall not be prejudiced thereby. And the Secretary of the Treasury may prescribe all needful regulations to carry this provision into effect: *And provided*, That neither the United States nor its officers shall be in any manner liable for losses incurred in consequence of the omission by accident and without their fault of officers of the customs to give the notice aforesaid.

Possession by officers not to discharge lien. United States, &c. not liable for failure to notify.

[This section repealed. 1867, ch. 188, § 4. Post, p. 547.]

Existing penalties not affected hereby, except so specially provided.

SEC. 18. *And be it further enacted*, That nothing in this act contained shall be taken to abridge or limit any forfeiture, penalty, fine, liability, or remedy provided for or existing under any law now in force, except as herein otherwise specially provided.

Where value of imports is not over \$100, they may be entered without triplicate invoice, if, &c.

SEC. 19. *And be it further enacted*, That where the value of goods, wares, or merchandise imported or brought into the United States shall not exceed one hundred dollars, the collector is authorized in his discretion to admit the same to entry without the production of the triplicate invoice required by the act of March three, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds," and so forth, and without submitting the question to the Secretary of the Treasury: *Provided*, That the collector shall be satisfied that the neglect to produce such invoice was unintentional, and that the importation was in good faith and without any purpose of defrauding or evading the revenue laws of the United States.

1863, ch. 76. Vol. xii. p. 737.

Goods, &c. at ports on northern, &c. frontiers, shipped thence on a foreign vessel to a foreign port, to be re-shipped to a port in the United States on those frontiers, with intent, &c. may be forfeited. 1817, ch. 81, § 4. Vol. iii. p. 351.

SEC. 20. *And be it further enacted*, That if any goods, wares, or merchandise shall, at any port or place in the United States on the northern, northeastern, or northwestern frontiers thereof, be laden upon any vessel belonging wholly or in part to a subject or subjects of a foreign country or countries, and shall be taken thence to a foreign port or place, to be reladen and reshipped to any other port or place in the United States on said frontiers, either by the same or any other vessel, foreign or American, with intent to evade the provisions of the fourth section of "the act concerning the navigation of the United States," approved March one, eighteen hundred and seventeen, the said goods, wares, and merchandise

shall, on their arrival at such last-named port or place, be seized and forfeited to the United States, and the vessel shall pay a tonnage duty of fifty cents per ton on her admeasurement.

SEC. 21. *And be it further enacted,* That all steam tug-boats, not of the United States, found employed in towing documented vessels of the United States plying from one port or place in the same to another, shall forfeit and pay the sum of fifty cents per ton on the admeasurement of every such vessel so towed by them respectively, as aforesaid, which sum may be recovered by way of libel or suit.

SEC. 22. *And be it further enacted,* That if any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, shall touch at any port or place in the adjacent British provinces, and the master or other person having charge of such vessel shall purchase any goods, wares, or merchandise, for the use of said vessel, said master or other person having charge of said vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them "sea stores"; and in the oath to be taken by such master or other person in charge of such vessel, on making said report, he shall declare that the articles so specified or designated "sea stores" are truly intended for the use exclusively of said vessel, and are not intended for sale, transfer, or private use, and if, upon examination and inspection by the collector or other officer of the customs such articles are not deemed excessive in quantity for the use of said vessel for the voyage on which she is engaged, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles or any part thereof so reported are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by said master or other person having charge of said vessel, on pain of forfeiting a sum of not less than one hundred dollars nor more than four times the value of such excess, or said master or other person, having charge of such vessel shall be liable to imprisonment for a term of not less than three months nor more than two years, at the discretion of the court. And if any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of said articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be seized and forfeited: *Provided, always,* That articles purchased for the use of or for sale on board any steamboat, propeller, or other vessel, as "saloon stores or supplies," shall be deemed goods, wares, and merchandise, and shall be liable (when purchased at a foreign port) to entry and the payment of the duties found to be due thereon at the first port of arrival of such vessel in the United States, and for a failure on the part of the saloon keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other goods, wares, or merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon keeper or other person purchasing and owning as aforesaid shall forfeit and pay the sum of not less than one hundred dollars nor more than five hundred dollars, and in addition thereto shall be imprisoned for a term not less than three months nor more than two years.

SEC. 23. *And be it further enacted,* That the equipments, or any part thereof, (including boats,) purchased for, or the expenses of repairs made in a foreign country upon a vessel enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the

Vessel to pay a tonnage duty.

Steam tug-boats, not of the United States, employed in towing, &c. to forfeit fifty cents a ton for, &c. *Post,* p. 410.

Master of any enrolled or licensed vessel on northern, &c. frontiers, purchasing "sea stores" at any port in adjacent British provinces, to report same at first port of arrival in the United States; to make oath.

If such articles are found to be in excess, duty to be paid on excess.

Penalty.

Dutiable articles on board and not in report to be forfeited with vessel, &c.

"Saloon stores or supplies" to pay duty.

Penalty.

Equipments of such vessels, including boats, and expenses of repairs, to be

entered and pay duty.

Rate of duty.

Penalty for not reporting, &c.

If equipments are purchased or repairs made from necessity, duties may be refunded.

License or enrolment, &c. not to issue to any vessel until equipments and repairs have been accounted for.

Oath and penalty for false oath, &c.

Certificate of registry, &c. fraudulently obtained, to cause forfeiture of vessel.

Provisions of law relating to manifests to apply to vessels owned by foreigners.

1799, ch. 22.
Vol. i. p. 627.
Post, p. 394.

Goods, &c. taken in any vessel from one port to another, on northern, &c. frontiers, to be unladen only in open day, unless, &c.

Post, p. 394.

Penalty.

Regulations for unloading at night.

Regulations as to inspectors on vessels destined for one or more ports of the United States.

northern, northeastern, and northwestern frontiers of the United States, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad valorem duty of fifty per centum on the cost thereof in such foreign country; and if the owner or owners or master of such vessel shall wilfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited: *Provided*, That if the owner or owners or master of such vessel shall furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into said foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination, then it shall be competent for the Secretary of the Treasury to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrolment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs, made within the year immediately preceding such application, have been duly accounted for under the provisions of this section, and the duties accruing thereon after the passage of this act duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited.

SEC. 24. *And be it further enacted*, That if any certificate of registry, enrolment, or license, or other record or document granted in lieu thereof, to any vessel shall be knowingly and fraudulently obtained or used for any vessel not entitled to the benefit thereof, such vessel, with her tackle, apparel, and furniture, shall be liable to forfeiture.

SEC. 25. *And be it further enacted*, That on and after the first day of July next, the several provisions of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seventeen hundred and ninety-nine, relating to manifests, shall apply as well to vessels owned in whole or in part by foreigners as to vessels of the United States; and that the Secretary of State send copies of this section to all consular officers of the United States in foreign countries.

SEC. 26. *And be it further enacted*, That no goods, wares, or merchandise, taken from any port or place in the United States, on the northern, northeastern, or northwestern frontiers thereof, to a port or place in another collection district of the United States on said frontiers, in any ship or vessel, shall be unladen or delivered from such ship or vessel within the United States but in open day, that is to say, between the rising and the setting of the sun, except by special license from the collector or other principal officer of the port for the purpose, nor at any time without a permit from such collector or other principal officer for such unloading or delivery. And the owner or owners of every vessel whose master or manager shall neglect to comply with the provisions of this section, shall forfeit and pay to the United States a sum not less than one hundred dollars nor more than five hundred dollars: *Provided*, That the Secretary of the Treasury be, and he is hereby, authorized, from time to time, to make such regulations as to him shall seem necessary and expedient for unloading at and clearance from any port or place on said frontiers of ships or vessels at night.

SEC. 27. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to make such rules and regulations, from time to time, as to him shall seem necessary, relative to the duties of inspectors authorized by law, to be placed on board of vessels destined for one or more ports in the United States.

SEC. 28. *And be it further enacted*, That all vessels which, under the provisions of the fifteenth section of the act entitled "An act increasing

temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, of the fourth section of the act entitled "An act to modify existing laws imposing duties on imports, and for other purposes," approved March three, eighteen hundred and sixty-three, and of the fourth section of an act entitled "An act amendatory of certain acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five, are exempted from paying tonnage duties more than once in a year, shall hereafter pay the same either at their first clearance from or entry at, according to priority, a custom-house in the United States in each calendar year: *Provided*, That all licensed and enrolled and licensed vessels of the United States shall pay the said duty when taking out or renewing their respective enrolments or licenses, if the same has not previously been paid for the calendar year: *And provided further*, That nothing in this act shall be construed to prevent customs officers from collecting such tonnage duty at the entry of any vessel at their respective custom-houses during the calendar year, if the same shall not previously have been paid for such year: *And provided further*, That all vessels which are subject to enrolment or license shall hereafter be liable to the payment of the fees established by law for services of customs officers incident thereto.

SEC. 29. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized, whenever he shall think it advantageous to the public service of revenue, to abolish or suspend the offices of naval officer, or any other subordinate office, in any collection district of the United States, except in those enumerated in section nine of the act of May seven, eighteen hundred and twenty-two, and the amendment thereto, by the act of April nine, eighteen hundred and sixty-four, and the port of San Francisco, and to assign the duties of the office or any other subordinate office so abolished or suspended to a deputy collector or inspector of the customs; and so much of all fines, penalties, and forfeitures as would otherwise inure to either of such naval officers shall, after the discontinuance of their offices respectively, be paid into the treasury of the United States, and there credited to the fund for defraying the expenses of collecting the revenue from customs. And the Secretary of the Treasury is hereby further authorized, in all cases in which, in his opinion, the public interest demands it, to clothe deputy collectors, located at ports other than the principal port of entry of their respective districts, with all the powers of their principals appertaining to their official acts.

SEC. 30. *And be it further enacted*, That no officer or clerk whose duty it shall be to make payments on account of the salary or wages of any officer or person employed in connection with the customs or the internal revenue service shall make any payment to any officer or person so employed on account of services rendered, or of salary, unless such officer or person so to be paid shall have made and subscribed an oath that, during the period for which he or she is to receive pay for salary or services rendered, neither he nor she, nor any member of his or her family, has received, either personally or by the intervention of another party, any money or compensation of any description whatever, nor any promises for the same, either directly or indirectly, for services rendered or to be rendered, or acts performed or to be performed, in connection with the customs or internal revenue, nor purchased, for like services or acts, from any importer, (if affiant is connected with the customs, or manufacturer, if affiant is connected with the internal revenue service,) consignee, agent, or custom-house broker, or other person whomsoever, any goods, wares, or merchandise, at less than regular retail market prices therefor. And any person who shall wilfully and falsely take and subscribe said oath, and being duly convicted thereof, shall be subjected to the penalties and disabilities by law prescribed for the punishment of wilful and corrupt perjury.

Vessels paying tonnage duty only once a year to pay the same at first entry or clearance in each calendar year.

1862, ch. 163, § 15.

Vol. xii. p. 558.

1863, ch. 77, § 4.

Vol. xii. p. 742.

1865, ch. 80, § 4.

Vol. xiii. p. 493.

Proviso.

Proviso.

Proviso.

Offices of naval officer and of any subordinate office may be suspended, except, &c. and, duties thereof assigned to deputy collector or inspector.

1822, ch. 107, § 9.

Vol. iii. p. 695.

1864, ch. 54.

Vol. xiii. p. 46.

Fines, &c. inuring to such naval officers, after discontinuance.

Deputy collectors may be authorized to exercise powers of their principals.

Salary or wages of persons employed in the customs or internal revenue.

Service not to be paid until oath is made, &c.

Falsely taking the oath to be perjury.

Goods, &c. seized for violation of laws relating to customs to remain in custody of collector, &c.

Proceedings.

Fines, &c. how disposed of.

1799, ch. 22, § 91. Vol. i. p. 697.

Certain duties or fees to be remitted or refunded to collectors or surveyors.

1861, ch. 45. Vol. xii. p. 292.

1864, ch. 171. Vol. xiii. p. 202.

1864, ch. 113. Vol. xiii. p. 120.

1865, ch. 80. Vol. xiii. p. 491.

Where fees or emoluments of any collector, &c. are insufficient compensation, part of his incidental expenses may be paid.

Incidental expenses before incurred and not paid.

Fees to be placed to credit of what fund.

All officers, &c., not to be allowed more than pro rata pay for the time they serve, and none to receive more than their maximum rate.

1864, ch. 7, § 1. Vol. ix. p. 3.

Penalty for offering to officers

SEC. 31. *And be it further enacted*, That all goods, wares, merchandise, or property of any kind seized under the provisions of this act or any other law of the United States relating to the customs shall, unless otherwise provided for by law, be placed and remain in the custody of the collector or other principal officer of the customs of the district in which the seizure shall be made, to abide adjudication by the proper tribunal, or other disposition according to law; and the proceedings in regard to fines, penalties, and forfeitures by virtue of this act, and not herein prescribed, shall be the same as are now provided by law in like cases; and all such fines, penalties, and forfeitures shall, after deducting all proper costs and charges, be disposed of and applied as provided for in the ninety-first section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seven-hundred and ninety-nine.

SEC. 32. *And be it further enacted*, That in all cases in which any collector or surveyor of customs has paid or accounted for, or is charged with duties or fees accruing under the act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August five, eighteen hundred and sixty-one, or the act entitled "An act to increase duties on imports, and for other purposes," approved June thirty, eighteen hundred and sixty-four, or the act entitled "An act to create an additional supervising inspector of steamboats and two local inspectors of steamboats for the collection district of Memphis, Tennessee, and two local inspectors for the district of Oregon, and for other purposes," approved June eight, eighteen hundred and sixty-four, or the act entitled "An act amendatory of certain acts imposing duties on foreign importations," approved March three, eighteen hundred and sixty-five, and in regard to which the Secretary of the Treasury shall be satisfied that the collection of said duties or fees was omitted by such collector or surveyor, or by any steamboat inspector, for the reason that he was not informed of the existence of the said acts when the said duties or fees accrued, that the said Secretary be, and he is hereby, authorized, under such rules as he may prescribe, to remit or refund, as the case may require, such duties or fees to such collector or surveyor or steamboat inspector.

SEC. 33. *And be it further enacted*, That in all cases in which the fees and emoluments received by any collector or other principal officer of the customs are, in the opinion of the Secretary of the Treasury, insufficient to afford a reasonable compensation for the services of such officer, after payment out of the same of reasonable incidental expenses of the office, the said Secretary may direct that so much of the said incidental expenses as shall seem to him to be just shall be paid out of the appropriation for paying the expenses of collecting the revenue; and the said Secretary shall have the same power in regard to incidental expenses which have heretofore been incurred, and which have not been settled and paid into the treasury; and all fees paid into the treasury by customs officers shall be placed to the credit of the fund for defraying expenses of collecting the revenue from customs.

SEC. 34. *And be it further enacted*, That the provisions of the first section of the act entitled "An act relative to collectors and other officers of customs," approved February eleven, eighteen hundred and forty-six, shall, from and after the passage of this act, be applied and enforced in regard to all officers, agents, and employés of the United States whomsoever, as well those whose compensation is determined by a commission on disbursements, not to exceed an annual maximum, as those paid by salary or otherwise.

SEC. 35. *And be it further enacted*, That if any person shall, directly or indirectly, at any time make or offer to make to any officer of the revenue, or to any other person or persons authorized by this act to make searches

or seizures, any gratuity or present of money, or other thing of value, or give or offer any bribe or reward, of whatever nature, with intent to influence or induce such officer or other person or persons to do any act in violation of his or her or their official duty, or to refrain from doing anything which, under the law, it is or shall be his or her or their duty to do, or if any such officer or person shall ask or receive in any manner any such gratuity, present, bribe, or reward, every person so offending shall be liable to indictment, as for a high crime and misdemeanor, in any court of the United States having jurisdiction for the trial of crimes and misdemeanors, and shall, upon conviction thereof, be fined not exceeding three times the amount so offered, promised or given, asked or received, and imprisonment in a penitentiary not exceeding three years.

SEC. 36. *And be it further enacted*, That from and after the passage of this act no suit begun thereafter shall be maintained in any court for the recovery of duties alleged to have been erroneously or illegally exacted by collectors of customs, unless the plaintiff shall, within thirty days after due notice of the appearance of the defendant, either in person or by attorney, serve on the defendant or his attorney a bill of particulars of the plaintiff's demand, giving the name of the importer or importers, the description of the merchandise and place from which imported, the name or names of the vessel or vessels, or means of importation, the date of the invoice, the date of the entry at the custom-house, the precise amount of duty claimed to have been exacted in excess, the date of payment of said duties, the day and year on which protest was filed against the exaction thereof, the date of appeal thereon to the Secretary of the Treasury, and date of decision, if any, on such appeal. And if a bill of particulars, containing all the above-mentioned items, be not served as aforesaid, a judgment of non pros. shall be rendered against the plaintiff or plaintiffs in said action.

SEC. 37. *And be it further enacted*, That parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue, and that so much of the act entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," approved March twenty-eight, eighteen hundred and fifty-four, as conflicts with this act be, and the same is hereby, repealed.

SEC. 38. *And be it further enacted*, That for the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of peas, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel.

SEC. 39. *And be it further enacted*, That in order to facilitate the execution of the provisions of the seventh section of the act entitled "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," approved March three, eighteen hundred and sixty-three, relative to the seizure of "invoices, books, and papers," any district judge of the United States may hereafter issue his warrant or warrants and direct the same to any collector or collectors of the customs in whose respective districts any such invoices, books, or papers may be thought to be.

SEC. 40. *And be it further enacted*, That if any collector of the customs, or other officer or agent, shall neglect or refuse to comply with the provisions of the first section of the act entitled "An act requiring all moneys receivable from customs and from all other sources to be paid immediately into the treasury, without abatement or reduction, and for

of revenue, &c. any gift or bribe, to induce a violation of official duty; upon officer, &c. for asking or receiving any gift or bribe.

Fine and imprisonment.

Suits for recovery of duties illegally exacted not hereafter to be maintained, unless plaintiff within thirty days after notice of appearance of defendant gives bill of particulars of his demand.

Bill to state what.

If such bill is not served, judgment to be entered against the plaintiffs.

Parts of building to be ascertained for storage of grain.

Repeal of part of 1854, ch. 80. Vol. x. p. 270.

Number of bushels of grain to be ascertained by weight.

Number of pounds to a bushel.

Warrants for seizure of invoices, books, and papers; who may issue and have seized. 1863, ch. 76, § 7. Vol. xii. p. 740.

Neglect, &c. of any officer, &c. to pay over money received, to be cause of removal and forfeiture of dues.

1849, ch. 110, § 1.
Vol. ix. p. 398.

Moneys received for custody to be accounted for as storage.

1841, ch. 35, § 5.
Vol. v. p. 432.

Masters of foreign vessels arriving in waters of the United States from foreign places adjacent to northern, &c. frontiers, to report at office of nearest collector.

Forfeiture.

Penalty upon collectors or inspectors of steamboats for not making returns, &c. required by law.

Repeal of certain acts, or parts of acts.

1795, ch. 48.
Vol. i. p. 441.

1840, ch. 26.
Vol. v. p. 381.

1793, ch. 8, § 10,
last clause.
Vol. i. p. 309.

1844, ch. 105, § 7.
Vol. v. p. 696.

1799, ch. 22, §
103.
Vol. i. p. 701.

1865, ch. 80, § 10.
Vol. xiii. p. 494.

Pending proceedings not affected.

other purposes," approved March three, eighteen hundred and forty-nine, he shall be subject to be removed from office, and to forfeit to the United States any share or part of the moneys withheld to which he might otherwise be entitled; and all moneys received by collectors for the custody of goods, wares, and merchandise in bonded warehouses, shall be accounted for as storage under the provisions of the fifth section of the act of March third, eighteen hundred and forty-one.

SEC. 41. *And be it further enacted*, That it shall be the duty of the master of any foreign vessel, laden or in ballast, arriving in the waters of the United States from any foreign territory adjacent to the northern, northeastern, or northwestern frontiers of the United States, to report at the office of any collector or deputy collector of the customs, which shall be nearest to the point at which such vessel may enter said waters; and such vessel shall not proceed further inland, either to unlade or take in cargo, without a special permit from such collector or deputy collector, issued under and in accordance with such general or special regulations as the Secretary of the Treasury may in his discretion, from time to time, prescribe. And for any violation of this section such vessel shall be seized and forfeited.

SEC. 42. *And be it further enacted*, That if any collector of the customs, supervising or local inspector of steamboats, or other officer, shall neglect or refuse to make any of the returns or reports which he is required to make at stated times by any act of Congress or regulation of the Treasury Department, other than his accounts, within the time prescribed by such act or regulation, he shall, upon conviction thereof before the district court of his district, forfeit and pay, for the use of the United States, any sum not less than one hundred dollars nor more than one thousand dollars.

SEC. 43. *And be it further enacted*, That the act entitled "An act for the more effectual recovery of debts due from individuals to the United States," approved March three, seventeen hundred and ninety-five; and the act entitled "An act to extend for a longer period the several acts now in force for the relief of insolvent debtors of the United States," approved May twenty-seven, eighteen hundred and forty; and the last clause of the tenth section of the act entitled "An act for enrolling and licensing ships and vessels to be employed in the coasting trade and fisheries, and for regulating the same," approved February eighteen, seventeen hundred and ninety-three, being all after the words "complied with"; and the seventh section of the act entitled "An act making appropriations for the civil and diplomatic expenses of the government for the fiscal year ending the thirtieth day of June, eighteen hundred and forty-five, and for other purposes," approved June seventeen, eighteen hundred and forty-four; and the one hundred and third section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March two, seventeen hundred and ninety-nine; and the tenth section of the act entitled "An act amendatory of certain acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five; and all other acts and parts of acts conflicting with or supplied by this act, be, and the same are hereby, repealed.

SEC. 44. *And be it further enacted*, That the provisions of this act shall not be deemed to affect any action or proceeding or indictment pending at the time this act shall take effect, but the same shall be tried, and disposed of, and judgment or decree executed as if this act had not been passed.

APPROVED, July 18, 1866.