Duties in lieu of former duties from August 10, 1866, upon

Cigars, cigarettes, and cheroots.

Imported cigars, how to be packed; how to be entered, and where placed; to be stamped.

Stamps to be provided.

Cotton. Compounds or preparations of distilled spirits. Brandy, spirituous liquors.

Vessels between the United States and Sandwich Islands, &c. to pay tonnage duty more than once a year.

Guano, exportation of certain. Fishing bounties repealed.

Duties may be remitted on salt used in curing fish.

Goods arriving at designated ports, destined for places in adjacent provinces, &c. may be entered and carried through, &c.
may be specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may prescribe.

SEC. 6. And be it further enacted, That imported goods, wares, or merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the provinces or republic aforesaid, be transported from one port or place in the United States to another port or place therein, over the territory of said provinces or republic, by such routes, and under such rules, regulations and conditions as the Secretary of the Treasury may prescribe; and the goods, wares, and merchandise, so transported, shall, upon arrival in the United States from the provinces or republic aforesaid, be treated in regard to the liability to or exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States.

SEC. 7. And be it further enacted, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the parties have failed to comply with the requirements of the fourteenth and fifteenth sections of the act entitled “An act to increase the duties on imports, and for other purposes,” approved June thirtieth, eighteen hundred and sixty-four, and the Secretary of the Treasury shall be satisfied that said non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise appropriated.

SEC. 8. And be it further enacted, That the provisions of the second, third, and fourth sections of the act approved March second, eighteen hundred and thirty-three, entitled “An act further to provide for the collection of duties on imports,” and of the twelfth section of the act approved March third, eighteen hundred and sixty-four, 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,” shall be taken and deemed as extending to and embracing all cases arising or which may have heretofore arisen, and all suits and prosecutions heretofore brought and now pending, or which may hereafter be brought against any officer of the United States or other person by reason of any acts done or proceedings had by such officer or other person, under authority or color of the act approved March twelve, eighteen hundred and sixty-three, entitled “An act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States,” or the act approved July two, eighteen hundred and sixty-four, entitled “An act in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection”:

Provided, That such acts done or proceedings had under the two acts last aforesaid, or under color thereof, shall have been done and had under the authority or by the direction of the executive government of the United States: And provided further, That when a recovery shall have been, or shall hereafter be, had in any such suit or prosecution brought, or which may hereafter be brought, as aforesaid, the payment of the amount recovered, as provided for in the said twelfth section of the act approved March third, eighteen hundred and sixty-three, aforesaid, shall be made out of the moneys arising and obtained from the proceeds of sales and

Goods, with consent of authorities of provinces, &c., may be carried across their territory from one place to another in the United States.

Excess of moneys paid for duties, when may be refunded, without compliance with certain forms of law. 1854, ch. 171, §§ 14, 15. Vol. xiii. p. 214.


Amounts recovered in suits against such officers, to be paid out of proceeds of sales and leases, &c.
leases and fees collected and paid over to the government under the two acts approved March twelve, eighteen hundred and sixty-three, and July second, eighteen hundred and sixty-four, aforesaid, in relation to captured and abandoned property.

SEC. 9. And be it further enacted, That in determining the dutiable value of merchandise hereafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transhipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less than two and a half per centum; brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. And all charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined: Provided, That all additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition exceed by ten per centum the value so declared in the entry, in addition to the duties imposed by law, there shall be levied, collected, and paid a duty of twenty per centum on such value: Provided, That the duty shall in no case be assessed upon an amount less than the invoice or entered value: Provided further, That nothing herein contained shall apply to long-combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case, one cent per pound duty shall be added.

SEC. 10. And be it further enacted, That the second proviso in section twenty-one of an act entitled "An act increasing temporarily the duties remaining on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, which provides that any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury, be, and the same is hereby, amended so as to authorize the Secretary of the Treasury, in case of any sale under the said provision, to pay to the owner, consignee, or agent of such goods, the proceeds thereof, 1846, ch. 84, § 1. Vol. ix. p. 63. in conformity with the provision of the first section of the warehouse act of August six, eighteen hundred and forty-six.

SEC. 11. And be it further enacted, That during [the] period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed solely for and adapted to the manufacture of sugar from beets, including all the preliminary processes requisite therefor, but not including any machinery which may be used for any other manufactures.

SEC. 12. And be it further enacted, That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles.

SEC. 13. And be it further enacted, That there shall be established in and attached to the department of the treasury a bureau to be styled "the
bureau of statistics,” and the Secretary of the Treasury is hereby au-

thorized to appoint a director to superintend and control the business of

said bureau, and he shall be paid an annual salary of thirty-five hundred

dollars. And it shall be the duty of the director of the bureau of statistics
to prepare the report on the statistics of commerce and navigation, exports
and imports, now required by law to be submitted annually to Congress
by the Secretary of the Treasury; and said report, embracing the
returns of the commerce and navigation, the exports and imports of
the United States to the close of the fiscal year, shall be submitted to Congress
in a printed form on or before the first day of December next suc-
ceding; and the said director, as soon as practicable after the organiza-
tion of this office shall, under the direction of the Secretary of the Treas-
ury, prepare and publish monthly reports of the exports and imports of
the United States, including the quantities and values of goods warehoused
or withdrawn from warehouse, and such other statistics relative to the
trade and industry of the country as the Secretary of the Treasury may
consider expedient. And the director of the bureau of statistics shall
also prepare an annual statement of vessels registered, enrolled, and li-
censed under the laws of the United States, together with the class, name,
tonnage, and place of registry of each vessel, and such other information
as the Secretary of the Treasury may deem proper to embody therein;
and to enable the said director to furnish the information required, the
Secretary of the Treasury shall have power, under such regulations as he
shall prescribe, to establish and provide a system of numbering vessels so
registered, enrolled, and licensed; and each vessel so numbered shall have
her number deeply carved or otherwise permanently marked on her main
beam; and if at any time she shall cease to be so marked, such vessel
shall be no longer recognized as a vessel of the United States. The said
director shall also prepare an annual statement of vessels registered,
enrolled, and licensed, may be established.

System of numbering vessels registered, enrolled, and licensed, may be

established.

Numbers, how to be marked.

Vessel ceasing to be marked ceases to be a United States vessel.

Annual statement of vessels.

Clerks.

Statistics of manufacture.

Expenses of bureau.

Franking privileges.

Collection of direct tax in any State declared in insurrection may be suspend
ed until Jan. 1, 1868.

1861, ch. 45.

Vol. xii. p. 292

SEC. 14. And be it further enacted, That the Secretary of the Treas-
ury be authorized to suspend the collection, in any of the States here-
to declared in insurrection, of the direct tax imposed by an act of
Congress passed August fifth, eighteen hundred and sixty-one, entitled
"An act to provide increased revenue from imports, to pay interest on
the public debt, and for other purposes," until January first, eighteen
hundred and sixty-eight.

Approved, July 28, 1866.