

July 28, 1866.

CHAP. CCXCVIII. — *An Act to protect the Revenue, 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 tenth day of August, eighteen hundred and sixty-six, in lieu of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid, on all goods, wares, and merchandise imported from foreign countries, the duties *heretofore* [hereinafter] provided, viz :

Cigars, cigarettes, and cheroots.

On cigars, cigarettes, and cheroots of all kinds, three dollars per pound, and, in addition thereto, fifty per centum ad valorem : *Provided*, that paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars : *And provided further*, That on and after the first day of August, eighteen hundred and sixty-six, no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box ; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package ; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect ;

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

Stamps to be provided.

On cotton, three cents per pound ;

Cotton. Compounds or preparations of distilled spirits.

On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits : *Provided*, That brandy and other spirituous liquors may be imported in casks or other packages of any capacity not less than thirty gallons ; and that wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each ; and wine, brandy, or other spirituous liquor imported into the United States, and shipped after the first day of October, eighteen hundred and sixty-six, in any less quantity than herein provided for, shall be forfeited to the United States.

Brandy, spirituous liquors, and wines how to be imported ; if in less quantities after October 1, 1866, to be forfeited.

SEC. 2. *And be it further enacted*, That the second proviso in section four of an act entitled " An act amendatory of certain acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five, shall be construed to include any ship, vessel, or steamer to or from any port in the Sandwich Islands or Society Islands.

Vessels between the United States and Sandwich Islands, &c. not to pay tonnage duty more than once a year. 1865, ch. 80. Vol. xiii. p. 493.

SEC. 3. *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 five years from and after the fourteenth day of July, eighteen hundred and sixty-seven.

Guano, exportation of certain. 1856, ch. 164. Vol. xi. p. 119.

SEC. 4. *And be it further enacted*, That all laws and parts of laws allowing fishing bounties to vessels hereafter licensed to engage in the fisheries be, and the same are hereby, repealed : *Provided*, That, from and after the date of the passage of [t]his act, vessels licensed to engage in the fisheries may take on board imported salt in bond to be used in curing fish, under such regulations as the Secretary of the Treasury shall prescribe, and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

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.

SEC. 5. *And be it further enacted*, That, from and after the passage of this act, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Point Isabel, Texas, or any other port of the United States which

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.

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

Excess of moneys paid for duties, when may be refunded, without compliance with certain forms of law. 1864, ch. 171, §§ 14, 15. Vol. xiii. p. 214.

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-three, 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

The protection given to revenue officers extends to persons acting by direction of the executive under the laws for the collection of abandoned property, &c. 1833, ch. 57, §§ 3, 4. Vol. iv. p. 632. 1863, ch. 120, § 12. Vol. xii. p. 820. 1863, ch. 120. Vol. xiii. p. 820. 1864, ch. 225. Vol. xiii. p. 375

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.

Dutiable value of imported merchandise, how to be determined.

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 transshipment, 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 shall 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.

Additions to entered value to be part of actual value;

if over ten per cent, what duty to be paid.

Duty never on less than invoiced value.

This not to apply to certain wools, unless, &c.

Proceeds of goods sold, after remaining three years in public store, less expenses, &c. to be paid owner, &c. 1862, ch. 163, § 21.

Vol. xii. p. 560.

1846, ch. 84, § 1. Vol. ix. p. 53.

Machinery to make sugar from beets may be duty free for one year.

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 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, after deducting duties, charges, and expenses, 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.

Upon reimportation of products of the United States that have not paid an internal tax, a duty shall be imposed equal to such tax.

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 authorized to appoint a director to superintend and control the business of said bureau, who 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 succeeding; and the said director, as soon as practicable after the organization of this office shall, under the direction of the Secretary of the Treasury, 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 licensed 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 all merchandise passing in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn from warehouse for consumption, for exportation, for transportation to other districts, and remaining in the warehouse at the end of each fiscal year. It shall be the further duty of said director to collect, digest, and arrange, for the use of Congress, the statistics of the manufactures of the United States, their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity; and to aid him in the discharge of these duties, the several clerks now employed in the preparation of statistics in the treasury department, or any bureau thereof, may be placed under his supervision and direction; and, in addition, the Secretary of the Treasury shall detail such other clerks as may be necessary to fully carry out the provisions of this act. And the expenses of the bureau of statistics for clerical service, publication of reports, stationery, books, and statistical periodicals and papers required by the bureau, shall be defrayed on the order and approval of the Secretary of the Treasury, out of any moneys in the treasury not otherwise appropriated. And all letters and documents to and from the director of the bureau of statistics, relating to the duties and business of his office, shall be transmitted by mail free of postage.

SEC. 14. *And be it further enacted*, That the Secretary of the Treasury be authorized to suspend the collection, in any of the States heretofore 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.

Bureau of statistics established in Treasury Department.

Director, his salary and duties.

Statistics of commerce and navigation.

Report, when to be submitted to Congress.

Monthly reports of exports and imports.

Annual statement of vessels.

System of numbering vessels enrolled, registered, 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 merchandise in transit, warehoused, &c. Statistics of manufacture.

Clerks.

Expenses of bureau.

Franking privilege.

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

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