For entry of goods, wares, or merchandise, for consumption-warehouse,  
re-warehouse transportation, or exportation, including oath and permit to  
land or deliver, fifty cents.  

For certificate of registry, including bond and oath, two dollars [and]  
twenty-five cents.  

For indorsement of change of masters on registry, one dollar.  

SEC. 8. And be it further enacted, That all acts or parts of acts conflict-  
with this act are hereby repealed.  

SEC. 9. And be it further enacted, That the Secretary of the Treasury  
shall have authority to ascertain the facts upon all applications for re-  
mission of fines or penalties incurred under the provisions of this act,  
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 or penalties, if in his  
opinion the same shall have been incurred without willful negligence or  
intention of fraud in the person or persons incurring the same, and all  
finces and penalties imposed or recovered by this act shall, after deducting  
proper costs and charges, be disposed of as provided by section ninety-  
one, act of March two, seventeen hundred and ninety-nine.  

Approved, July 1, 1870.

CHAP. CLXXXVI. — An Act in Relation to Circuit Courts.

Be it enacted by the Senate and House of Representatives of the United  
States of America in Congress assembled, That nothing in the “Act to  
amend the judicial system of the United States,” approved April ten,  
eighteen hundred and sixty-nine, shall be construed to require a circuit  
court to be held in any judicial district in which a circuit court was not  
required to be held by previously existing law.  

Approved, July 1, 1870.

CHAP. CLXXXVII. — An Act to define the Intent of an Act entitled “An Act to allow  
Deputy Collectors of Internal Revenue acting as Collectors the Pay of Collector, and for  
other Purposes,” approved March one, eighteen hundred and sixty-nine.  

Be it enacted by the Senate and House of Representatives of the United  
States of America in Congress assembled, That the true intent and mean-  
ing of an act approved March one, eighteen hundred and sixty-nine, ent-  
titled “An act to allow deputy collectors of internal revenue acting as  
collectors, the pay of collectors and for other purposes,” is as follows, to  
wit: That any deputy collector of internal revenue who has performed,  
or may hereafter perform, under authority of law, the duties of collector  
of internal revenue in consequence of any vacancy in the office of said  
collector, shall be entitled to, and shall receive the salary and commis-  
sions allowed by law to such collector, or the allowance in lieu of said  
salary and commissions allowed by the Secretary of the Treasury to such  
collector, and that the Secretary of the Treasury is authorized to make  
to the said deputy collector such allowance in lieu of salary and commis-  
sions as he would by law be authorized to make to said collector. And  
said deputy collector shall not be debarred from receiving said salary and  
registrations, or allowance in lieu thereof, by reason of the holding of  
another federal office by said collector during the time for which said dep-  
cy collector acts as collector: Provided, That all payments to said  
deputy collector shall be upon duly audited vouchers.  

Approved, July 1, 1870.