CHAP. 407.—An act to simplify the laws in relation to the collection of the revenues.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, viceconsul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon as provided by this act; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid by the purchaser.

SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained
otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: Provided, That the Secretary of the Treasury may make regulations by which publications in series, books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: Provided. That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

I ————, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ———— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ———— whereof ———— is master, from ————, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true
account of the said goods, wares, and merchandise, according to the
said invoice and bill of lading; that nothing has been, on my part,
nor to my knowledge on the part of any other person, concealed or
suppressed, whereby the United States may be defrauded of any part
of the duty lawfully due on the said goods, wares, and merchandise;
that the said invoice and the declaration therein are in all respects
true, and were made by the person by whom the same purports to
have been made; and that if at any time hereafter I discover any
error in the said invoice, or in the account now rendered of the said
goods, wares, and merchandise, or receive any other invoice of the
same, I will immediately make the same known to the collector of
this district. And I do further solemnly and truly declare that to
the best of my knowledge and belief [insert the name and residence
of the owner or owners] is [or are] the owner (or owners) of the
goods, wares, and merchandise mentioned in the annexed entry;
that the invoice now produced by me exhibits the actual cost (if
purchased) or the actual market value or wholesale price (if other-
wise obtained) at the time of exportation to the United States in the
principal markets of the country from whence imported of the said
goods, wares, and merchandise, and includes and specifies the value
of all cartons, cases, crates, boxes, sacks, and coverings of any kind,
and all other costs, charges, and expenses incident to placing said
goods, wares, and merchandise in condition, packed ready for ship-
ment to the United States, and no other or different discount, bounty,
or drawback but such as has been actually allowed on the same.

DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN
ACTUALLY PURCHASED.

I, ———— do solemnly and truly declare that I am the owner
of the merchandise described in the annexed entry and invoice; that
the entry now delivered by me to the collector of ——— contains a
just and true account of all the goods, wares, and merchandise im-
portd by or consigned to me, in the ——— whereof ——— is master, from ———; that the invoice and entry which I now pro-
duce contain a just and faithful account of the actual cost of the
said goods, wares, and merchandise and include and specifies the
value of all cartons, cases, crates, boxes, sacks, and coverings of any
kind, and all other costs, charges, and expenses incident to placing
said goods, wares, and merchandise in condition, packed ready for
shipment to the United States, and no other discount, drawback, or
bounty but such as has been actually allowed on the same; that I
do not know nor believe in the existence of any invoice or bill of
lading other than those now produced by me, and that they are in
the state in which I actually received them. And I further solemnly
and truly declare that I have not in the said entry or invoice con-
cealed or suppressed anything whereby the United States may be
defrauded of any part of the duty lawfully due on the said goods,
wares, and merchandise; that to the best of my knowledge and be-
lief the said invoice and the declaration thereon are in all respects
true, and were made by the person by whom the same purports to
have been made; and that if at any time hereafter I discover any
error in the said invoice or in the account now produced of the said
goods, wares, and merchandise, or receive any other invoice of the
same, I will immediately make the same known to the collector of
this district:

DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MER-
CHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ————, do solemnly and truly declare that I am the owner
(or manufacturer) of the merchandise described in the annexed en-
try and invoice; that the entry now delivered by me to the collector

Declaration of man-
ufacturer or owner, for
merchandise not act-
ually purchased.
of —— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the ——, whereof —— —— is master, from ——; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sec. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: Provided, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Sec. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid,
in addition to the duties imposed by law on such merchandise, a
further sum equal to two per centum of the total appraised value
for each one per centum that such appraised value exceeds the value
declared in the entry; and the additional duties shall only apply to
the particular article or articles in each invoice which are under-
valued; and if such appraised value shall exceed the value declared
in the entry more than forty per centum, such entry may be held to
be presumptively fraudulent, and the collector of customs may seize
such merchandise and proceed as in cases of forfeiture for violations
of the customs laws; and in any legal proceedings which may result
from such seizure the fact of such undervaluation shall be presump-
tive evidence of fraud, and the burden of proof shall be on the claim-
ant to rebut the same, and forfeiture shall be adjudged unless he
shall rebut said presumption of fraudulent intent by sufficient evi-
dence: Provided, That the forfeitures provided for in this section
shall apply to the whole of the merchandise or the value thereof in
the case or package containing the particular article or articles in
each invoice which are undervalued: And provided further, That all
additional duties, penalties, or forfeitures, applicable to merchan-
dise entered by a duly certified invoice shall be alike applicable to
goods entered by a pro forma invoice or statement in form of an in-
iove. The duty shall not, however, be assessed upon an amount
less than the invoice or entered value.

SEC. 8. That when merchandise entered for customs duty has been
consigned for sale by or on account of the manufacturer thereof, to
a person, agent, partner, or consignee in the United States, such per-
son, agent, partner, or consignee shall, at the time of the entry of
such merchandise, present to the collector of customs at the port
where such entry is made, as a part of such entry, and in addition to
the certified invoice or statement in the form of an invoice required
by law, a statement signed by such manufacturer, declaring the cost
of production of such merchandise, such cost to include all the ele-
ments of cost as stated in section eleven of this act. When mer-
chandise entered for customs duty has been consigned for sale by or
on account of a person other than the manufacturer of such mer-
chandise, to a person, agent, partner, or consignee in the United
States, such person, agent, partner, or consignee shall at the time of
the entry of such merchandise present to the collector of customs
at the port where such entry is made, as a part of such entry, a state-
ment signed by the consignor thereof, declaring that the merchan-
dise was actually purchased by him or for his account, and showing
the time when, the place where, and from whom he purchased the
merchandise, and in detail the price he paid for the same: Provided,
That the statements required by this section shall be made in tripli-
cate, and shall bear the attestation of the consular officer of the United
States resident within the consular district wherein the merchandise
was manufactured, if consigned by the manufacturer or for his ac-
count, or from whence it was imported when consigned by a person
other than the manufacturer, one copy thereof to be delivered to the
person making the statement, one copy to be transmitted with the
triplicate invoice of the merchandise to the collector of the port in
the United States to which the merchandise is consigned, and the
remaining copy to be filed in the consulate.

SEC. 9. That if any owner, importer, consignee, agent, or other per-
son shall make or attempt to make any entry of imported merchan-
dise by means of any fraudulent or false invoice, affidavit, letter,
paper, or by means of any false statement, written or verbal, or by
means of any false or fraudulent practice or appliance whatsoever,
or shall be guilty of any willful act or omission by means whereof
the United States shall be deprived of the lawful duties, or any por-
tion thereof, accruing upon the merchandise, or any portion thereof,
embraced or referred to in such invoice, affidavit, letter, paper,
or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

Sec. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable means and ways in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Sec. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or re-appraisal at less than the total cost of production as thus ascertained.

Sec. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers, and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

Sec. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser,
or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a re-appraisement of such merchandise by one of the general appraisers.

The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with the appraisement thereof, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall
liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within thirty days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors,
as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

SEC. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be sub-
FIFTY-FIRST CONGRESS. Sess. I. Ch. 407. 1890.

DEFINITION OF "VALUE" AND "ACTUAL MARKET VALUE."

SEC. 20. Any merchandise deposited in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: Provided, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

SEC. 21. That in all suits or informations brought, where any seized ure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: Provided, That probable cause is shown for such prosecution, to be judged of by the court.

SEC. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: Provided, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: Provided, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: Provided, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other
act of Congress relating to the revenue, together with copies of the
rulings under which repayments were made.

SEC. 25. That from and after the taking effect of this act no col-
lector or other officer of the customs shall be in any way liable to
any owner, importer, consignee, or agent of any merchandise, or
any other person, for or on account of any rulings or decisions as
to the classification of said merchandise or the duties charged
thereon, or the collection of any dues, charges, or duties on or on
account of said merchandise, or any other matter or thing as to
which said owner, importer, consignee, or agent of such merchan-
dise might, under this act, be entitled to appeal from the decision of
said collector or other officer, or from any board of appraisers pro-
vided for in this act.

SEC. 26. That any person who shall give, or offer to give or promise
to give any money or thing of value, directly or indirectly, to any
officer or employee of the United States in consideration of or for
any act or omission contrary to law in connection with or pertaining
to the importation, appraisement, entry, examination, or inspection
of goods, wares, or merchandise including herein any baggage, or
of the liquidation of the entry thereof, or shall by threats or de-
mands, or promises of any character attempt to improperly influ-
ence or control any such officer or employee of the United States as
to the performance of his official duties shall, on conviction thereof,
be fined not exceeding two thousand dollars, or be imprisoned at
hard labor not more than one year, or both, in the discretion of the
court; and evidence of such giving, or offering, or promising to
give, satisfactory to the court in which such trial is had, shall be
regarded as prima facie evidence that such giving or offering or
promising was contrary to law, and shall put upon the accused the
burden of proving that such act was innocent, and not done with an
unlawful intention.

SEC. 27. That any officer or employee of the United States who
shall, excepting for lawful duties or fees, solicit, demand, exact or
receive from any person, directly or indirectly, any money or thing
of value, in connection with or pertaining to the importation, appraise-
ment, entry, examination, or inspection of goods, wares, or merchan-
dise, including herein any baggage, or liquidation of the entry
thereof, on conviction thereof, shall be fined not exceeding five
thousand dollars, or be imprisoned at hard labor not more than two
years, or both, in the discretion of the court. And evidence of such
soliciting, demanding, exacting, or receiving, satisfactory to the court
in which such trial is had, shall be regarded as prima facie evidence that suc i soliciting, demanding, exacting, or receiving was contrary
to law, and shall put upon the accused the burden of proving that
such act was innocent and not with an unlawful intention.

SEC. 28. That any baggage or personal effects arriving in the
United States in transit to any foreign country may be delivered by
the parties having it in charge to the collector of the proper district,
to be by him retained, without the payment or exaction of any im-
port duty, or to be forwarded by such collector to the collector of
the port of departure and to be delivered to such parties on their
departure for their foreign destination, under such rules and regu-
lations as the Secretary of the Treasury may prescribe.

SEC. 29. That sections twenty-six hundred and eight, twenty-eight
hundred and thirty-eight, twenty-eight hundred and thirty-nine,
twenty-eight hundred and forty-one, twenty-eight hundred and s4l
forty-three, twenty-eight hundred and forty-five, twenty-eight hun-
dred and fifty-three, twenty-eight hundred and fifty-four, twenty-
hundred and fifty-six, twenty-eight hundred and fifty-eight,
twenty-eight hundred and sixty, twenty-nine hundred, and twenty-
hundred and seven, twenty-nine hundred and five, twenty-nine
hundred and eight, twenty-nine hundred and nine, twenty-nine
hundred and ten, twenty-nine hundred and twelve, twenty-nine
hundred and fifteen, twenty-nine hundred and eighteen, twenty-nine
hundred and twenty, twenty-nine hundred and twenty-two, twenty-nine
hundred and twenty-four, twenty-nine hundred and twenty-six, twen-
ty-nine hundred and twenty-eight, twenty-nine hundred and thirty,
and twenty-nine hundred and thirty-two, twenty-nine hundred and
thirty-four, twenty-nine hundred and thirty-six, twenty-nine hundred
and thirty-eight, twenty-nine hundred and forty, twenty-nine
hundred and forty-two, twenty-nine hundred and forty-four, and
twenty-nine hundred and forty-six, twenty-nine hundred and forty-eight,
twenty-nine hundred and fifty, twenty-nine hundred and fifty-
two, twenty-nine hundred and fifty-four, twenty-nine hundred and
fifty-six, twenty-nine hundred and fifty-eight, twenty-nine hundred
and sixty, twenty-nine hundred and sixty-two, twenty-nine hundred
and sixty-four, twenty-nine hundred and sixty-six, twenty-nine
hundred and sixty-eight, twenty-nine hundred and seventy, twenty-nine
hundred and seventy-two, twenty-nine hundred and seventy-four,
twenty-nine hundred and seventy-six, twenty-nine hundred and
seventy-eight, twenty-nine hundred and eighty, twenty-nine
hundred and eighty-two, twenty-nine hundred and eighty-four,
twenty-nine hundred and eighty-six, twenty-nine hundred and
eighty-eight, twenty-nine hundred and ninety, twenty-nine
hundred and ninety-two, twenty-nine hundred and ninety-four,
twenty-nine hundred and ninety-six, twenty-nine hundred and
ninety-eight, twenty-nine hundred and one thousand, twenty-nine
hundred and one thousand two, twenty-nine hundred and one thir-
ty, twenty-nine hundred and one thousand forty, twenty-nine
hundred and one thousand forty-two, twenty-nine hundred and
one thousand forty-four, twenty-nine hundred and one thousand
forty-six, twenty-nine hundred and one thousand forty-eight,
twenty-nine hundred and one thousand fifty, twenty-nine
hundred and one thousand fifty-two, twenty-nine hundred and
one thousand fifty-four, twenty-nine hundred and one thousand
fifty-six, twenty-nine hundred and one thousand fifty-eight, twenty-nine
hundred and one thousand sixty, twenty-nine hundred and one
thousand sixty-two, twenty-nine hundred and one thousand sixty-
four, twenty-nine hundred and one thousand sixty-six, twenty-nine
hundred and one thousand sixty-eight, twenty-nine hundred and one
thousand seventy, twenty-nine hundred and one thousand seventy-
two, twenty-nine hundred and one thousand seventy-four, twenty-nine
hundred and one thousand seventy-six, twenty-nine hundred and one
thousand seventy-eight, twenty-nine hundred and one thousand
eighty, twenty-nine hundred and one thousand eighty-two, twenty-nine
hundred and one thousand eighty-four, twenty-nine hundred and one
thousand eighty-six, twenty-nine hundred and one thousand eighty-eight,
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Navy be authorized and directed to adjust and finally settle the account of the Union Iron Works, of San Francisco, California, for the construction of the cruiser Charleston on the basis of the full contract price for such construction without enforcing the claim penalty of thirty-three thousand three hundred and eighty-four dollars for the apparent deficiency on the trial trip of three hundred and eighty-four one hundredths horse-power below the seven thousand horse-power contemplated by the contract for such construction.

Approved, June 10, 1890.