

**ADDITIONAL GENERAL
REGULATIONS UNDER THE REVENUE
AND COLLECTION LAWS OF THE
UNITED STATES, INCLUDING THE
TARIFF ACT OF MARCH 3, 1857**

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Additional General Regulations Under the Revenue and Collection Laws of the United States,
Including the Tariff act of march 3, 1857 by Various

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VARIOUS

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REVENUE AND COLLECTION LAWS

OF

THE UNITED STATES,

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TARIFF ACT OF MARCH 3, 1857.

TREASURY DEPARTMENT.

WASHINGTON:
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1857.

TO COLLECTORS AND OTHER OFFICERS OF THE CUSTOMS.

TREASURY DEPARTMENT,

April 15, 1857.

In performance of the duty imposed by law on this Department, of superintending the collection of the public revenue, the attention of collectors and other officers of the customs is called to the provisions of the several acts of Congress levying duties on imports, which will be in force on and after the first day of July next.

The tariff act of 30th July, 1846, having been modified by the act of the 3d March, 1857, "reducing the duties on imports, and for other purposes," the provisions of the last mentioned act are hereto subjoined, to which is added a tariff of duties as amended, arranged in schedules, under the provisions of the act of the 3d March, 1857, applied to the act of 30th July, 1846; and for more convenient reference, there is also subjoined a comprehensive list, alphabetically arranged, of all the designated articles expressly made liable to duty, or exempted therefrom, with their respective schedules and rates of duty, when dutiable, indicated thereon.

As the change in the law regulating the rates of duty by the act of the 3d of March last, disturbs but to a slight extent the classification of imports made by the tariff act of the 30th July, 1846, and is confined principally to a change in the rates of duty, the construction heretofore given by this Department to that act is still in force, and applicable, except where that law has been modified by the act of 3d of March last. Collectors of the customs will find the decisions of the Department, in various cases presented under the act of 1846, embodied in General Regulations issued by the Department on the 1st February last.

It will be borne in mind that the provisions of the 20th section of the tariff act of the 30th August, 1842, a copy of which is subjoined, are still in force, and furnish a rule of construction to be applied to articles not specially designated in the several schedules of the act of 3d March, 1857. These provisions, properly applied, will aid the

officers of the customs in assigning articles of import, not designated in terms in the tariff, to the schedule to which they are to be regarded as belonging, in reference to their liability to duty.

All other unenumerated articles, not so susceptible of classification, will be liable to the duty of fifteen per centum, as prescribed in the first section of the act of 3d March, 1857.

By the fourth section of the said act it is provided, that all goods, wares, and merchandise which shall be in the public stores on the first day of July next, shall be subject, on entry thereof for consumption, to no other duty than if the same had been imported, respectively, after that day. Merchandise, therefore, in public store on the first day of July next, or in bond under the warehousing laws, whether deposited in any warehouse authorized by law or passing in transitu, under bond, from one part of the United States to another, will, irrespective of the date of their original importation or bonding, be subject, on withdrawal for consumption, to the rates of duty prescribed by the act of 3d March, 1857.

It has been represented to the Department that, under the designation of "galvanized tin plates or sheets," there have been attempts to introduce sheet iron, covered with a thin coating of tin, the purpose being to pass the iron through the custom-house at a lower rate of duty as a galvanized tin. The attention of collectors and appraisers is specially directed to this subject, and they will, on the entry of all articles purporting to be tin plates or sheets, galvanized or not, carefully inspect the articles, and admit nothing as tin plates or sheets that were not clearly known as such in commercial parlance at the passage of the tariff act of 1846. Where plates or sheets of iron or other metal are attempted to be introduced in evasion of the law, under a false designation, the proper proceedings will at once be instituted to enforce the forfeitures and penalties provided by law; and in all cases where no fraudulent attempt is manifested, the duty to which the articles, according to their true character, are liable under existing laws, must be levied and collected.

A question has recently been presented to the Department in regard to the exemption from duty of certain articles claimed to be "paintings," and as such falling within schedule I of the tariff. It is decided by the Department, that the "painting" referred to in that schedule, as entitled to free entry, must be an object of taste recog-

nised as a painting in the usual acceptation of the term; and that paintings on glass specially provided for in schedule C, on porcelains, alabaster, china, marble, plaster, or similar materials; on plates, goblets, vases, or any other utensil; or paintings capable of being converted into breastpins, eardrops, or other ornaments to be worn on the person, are not entitled to free entry under the law.

In schedule I, it will be seen, there is a provision for the admission free of duty of sheeps' wool, unmanufactured, of the value of twenty cents per pound or less at the port of exportation. The question has been submitted, whether, in estimating the value in such cases at the port of exportation, the expenses of packing, commissions, and other charges incident to the shipment of articles for exportation, are to be included.

The value referred to in this provision of the law, is the current market value or price at which the article in question could be generally purchased, per pound, and does not include the charges and expenses mentioned, or other charges incurred in the mere shipment, or preparation for shipment, after purchase.

Commissions and shipping charges are, however, under the laws levying duties on imports, to be added to the foreign market value of imports, as a part of the value on which duties are to be assessed on entry in ports of the United States; but they constitute no part of the value in the foreign market as referred to.

In regard to the fifth section of the act of the 3d March, 1857, providing for an appeal to this Department from the decision of the collector as to the rates of duty to which imports are to be subjected, collectors are instructed, that whenever such appeals are taken they are to forward at once to the Department a report of their decision, and the grounds upon which it was based, together with a report in full on the subject from the appraisers, if any, at the port, accompanied by samples, if deemed necessary, to afford a clear understanding of the matter in controversy between the importer and the customs authorities.

As connected with the operation of the tariff laws now in force, the attention of collectors and other officers of the customs is called to the subjoined acts of Congress, approved the 2d and 3d ultimo, amendatory of the 28th section of the tariff act of 30th August, 1842,

and the 8th section of the tariff act of 30th July, 1846, and which went into effect at the several dates of their approval.

In the act first mentioned, it will be perceived that the prohibition of the importation of certain articles is made so comprehensive as to embrace descriptions of imports not affected by the law as it originally stood, but whose importation, nevertheless, was believed to be within the principle of that enactment. The amended act is precise and definite in its terms, and obviates all doubt as to its scope and intent.

The act amending the 8th section of the tariff act of 30th July, 1846, it will be seen, makes no change in existing laws, as construed by the Department, except to place dutiable imports, however procured, by purchase or otherwise, on the same footing as to the privilege of adding in the entry to the costs or value given in the invoice, and their liability to additional duty for undervaluation.

HOWELL COBB,
Secretary of the Treasury.

AN ACT REDUCING THE DUTY ON IMPORTS, AND FOR OTHER PURPOSES.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July, eighteen hundred and fifty-seven, ad valorem duties shall be imposed, in lieu of those now imposed upon goods, wares and merchandise, imported from abroad into the United States, as follows, viz:

Upon the articles enumerated in schedules A and B of the tariff act of eighteen hundred and forty-six, a duty of thirty per centum, and upon those enumerated in schedules C, D, E, F, G, and H, of said act, the duties of twenty-four per centum, nineteen per centum, fifteen per centum, twelve per centum, eight per centum, and four per centum, respectively, with such exceptions as are hereinafter made; and all articles so imported as aforesaid and not enumerated in the said schedules, nor in schedule I, shall pay a duty of fifteen per centum.

SEC. 2. *And be it further enacted,* That all manufactures composed wholly of cotton which are bleached, printed, painted or dyed, and de laines, shall be transferred to schedule C. Japanned leather or skins of all kinds shall be transferred to schedule D. Ginger, green, ripe, dried, preserved or pickled; ochres, and ochrey earths; medicinal roots, leaves, gums, and resins, in a crude state, not otherwise provided for; wares, chemical, earthen or pottery, of a capacity exceeding ten gallons, shall be transferred to schedule E. Borate of lime and codilla, or tow of hemp or flax, shall be transferred to schedule F. Antimony, crude or regulus of; barks of all kinds not otherwise provided for; camphor, crude; cautharides; carbonate of soda; emery, in lump or pulverized; fruits, green, ripe, or dried; gums, Arabic, Barbary, copal, East India, Jeddo, Senegal, substitute, tragacanth, and all other gums and resins, in a crude state; machinery exclusively designed and expressly imported for the manufacture of flax and linen goods; sponges; tin in plates or sheets, galvanized or ungalvanized; woods, namely, cedar, lignumvitæ, ebony, box, granadilla, mahogany, rose wood, satin wood, and all cabinet woods, shall be transferred to schedule G. Acids, acetic, benzoic, boracic,

citric, muriatic, white and yellow, oxalic, pyroligenous and tartaric, and all other acids of every description used for chemical or manufacturing purposes not otherwise provided for; aloes; amber; ambergris; anniseed; annato, roucon or orleans; arsenic; articles not in a crude state used in dyeing or tanning, not otherwise provided for; assafcedita; asphaltum; barilla; bleaching powder, or chloride of lime; borax, crude; boucho leaves; brimstone crude in bulk; cameos, mosaics, diamonds, gems, pearls, rubies, and other precious stones, (not set;) chalk; clay; cochineal; cocoa, cocoa nuts, and cocoa shells; cork tree bark; cream of tartar; extract of indigo, extracts and decoctions of logwood and other dyewoods not otherwise provided for; extract of madder; flint, ground; grindstones; gutta percha, unmanufactured; India rubber, in bottles, slabs, or sheets, unmanufactured; India rubber, milk of; indigo; lac spirits; lac sulphur; lastings cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with India rubber; manufactures of mohair cloth, silk twist, or other manufactures of cloth, suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with India rubber; music printed with lines, bound or unbound; oils, palm, teal and cocca nut; Prussian blue; soda ash; spices of all kinds; watch materials and unfinished parts of watches; and woad, or pastel, shall be transferred to schedule H.

SEC. 3. *And be it further enacted*, That on and after the 1st day of July, eighteen hundred and fifty-seven, the goods, wares, and merchandise mentioned in schedule I, made part hereof, shall be exempt from duty; and entitled to free entry:

SCHEDULE I.

All books, maps, charts, mathematical nauticæ instruments, philosophical apparatus, and all other articles whatever imported for the use of the United States; all philosophical apparatus, instruments, books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster or plaster of Paris, paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, gems and all collections of antiquities; provided, the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine