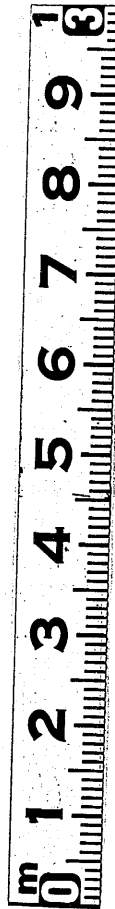


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THE
DUTIES

PAYABLE UPON IMPORTATION OF GOODS INTO
THE UNITED STATES OF AMERICA,

Whether in American or Foreign Vessels:

TOGETHER WITH

An Abstract of the REVENUE LAWS of AMERICA, and Directions
for the CUSTOM-HOUSE BUSINESS there.

TO WHICH ARE ADDED,

A List of the OFFICERS of the CUSTOMS in the several
Districts and Ports:

A List of Ports where Vessels are permitted to enter:

The FEES payable to the Custom-House Officers:

The established COINS of the UNITED STATES:

The Rate of Foreign Coins for estimating the Duties;

A Table of the Value and Weight of Foreign Coins, as they pass in
the respective States:

A Table shewing the Cents, and Parts of Cents, in any Number of Shillings, less than a
Dollar, in the Currencies of the different States:

AND

A Table shewing the Value of Dollars, from 1 to 10,000, in the
Currencies of the different States.

LONDON:

Printed for D. STEEL, at his Navigation-Warehouse, No. 1, Union-Row, the Lower-end
of the Minories, Little Tower-Hill.

1799.

Printed by H. D. STEEL, No. 51, Lothbury.

OFFICERS of the CUSTOMS, with their respective DISTRICTS & PORTS

NEW-HAMPSHIRE.
Districts. | *Ports.* | *Collectors.* | *Naval Officers.* | *Surveyors.*
 Portsmouth — | PORTSMOUTH — | Jof. Whipple — | Eleazer Ruffel — | Tho. Martin

VERMONT.
 Vermont — | South Hero* — | Stephen Keys — | — | —

MASSACHUSETTS.
 Newburyport — | NEWBURYPORT — | D. Atkins Tyng — | Jona. Titcomb — | Mich. Hodge
 Gloucester — | GLOUCESTER — | Wm Tuck — | — | S. Whettmore
 Salem and — | SALEM — | — | — | —
 Beverly — | BEVERLY — | Joseph Hiller — | Wm Pickman — | Bart. Putnam
 Ipswich — | Ipswich — | Afa Andrews — | — | Jof. Batchelder
 Marblehead — | Marblehead* — | S. Ruffel Gerry — | — | Tho. Melvill
 Boston & Charles-T. — | BOSTON — | Benj. Lincoln — | James Lovell — | —
 Plymouth — | Plymouth* — | Wm Watfon — | — | —
 Barnstable — | Barnstable — | Jofeph Otis — | — | —
 Nantucket — | Sherburne* — | Steph. Hufsey — | — | —
 Edgarton — | Edgarton — | John Peafe — | — | —
 New Bedford — | New Bedford* — | Edw. Pope — | — | —
 Dighton — | Dighton* — | Hodijah Baylies — | — | —
 York — | York — | Jof. Tucker — | — | —
 Biddeford and — | Biddeford — | Jerem. Hill — | — | —
 Pepperelborough — | — | — | — | —
 Portland and — | PORTLAND — | Nath. Fofdick — | — | —
 Falmouth — | FALMOUTH — | — | — | James Lurt
 Bath — | Bath* — | Wm Webb — | — | —
 Wiscasset — | Wiscasset* — | Francis Cook — | — | —
 Penobscot — | Penobscot* — | John Lee — | — | —
 Frenchman's Bay — | Frenchman's Bay* — | Melat. Jordan — | — | —
 Machias — | Machias* — | Steph. Smith — | — | —
 Paffamaquady — | Paffamaquady — | DeLefflernier — | — | —
 Waldoborough — | — | Waterman T. — | — | —

RHODE-ISLAND.
 Newport — | NEWPORT — | Wm. Ellery — | Robert Crooke — | Dan. Lyman
 North Kington — | — | — | — | Dan. E. Updike
 East Greenwich — | — | — | — | Tho. Arnold
 Warren and Barrington — | — | — | — | Nath. Phillip
 Bristol — | — | — | — | Sam. Bofworth
 Pawcatuck River — | — | — | — | Geo. Stillman
 Providence — | PROVIDENCE — | Jerem. Olney — | Eb. Thompson — | Wm. Barton
 Patuxet — | — | — | — | Jof. Abonire

CONNECTICUT.
 New London — | NEW LONDON — | J. Huntington — | — | Nath. Richards
 Stonington — | — | Geo. Phillips — | — | Jonath. Palmer
 Middletown — | — | — | — | Comfort Sage
 New Haven — | NEW HAVEN — | David Autfin — | — | Wm. Munfon
 Fairfield — | Fairfield — | Sam. Smedley — | — | —

NEW-YORK.
 Sagg-Harbour — | Sagg-Harbour — | H. P. Dering — | — | —
 New-York — | NEW-YORK — | Jofhua Sands — | Rich. Rogers — | John Lasher
 Albany — | — | — | — | H. J. Bogart
 Hudfon — | — | Hen. Malcomb — | — | J. C. TenBroek
 Champlain — | Champlain* — | M. L. Woolfey — | — | —

NEW-JERSEY.
 Perth-Amboy — | PERTH-AMBOY — | John Halsted — | — | —
 Burlington — | Burlington* — | Mof. Kempton — | — | —
 Little Egg Harbour — | Tuckerton — | E. Tucker, jun. — | — | Eben. Tucker
 Bridgetown — | Bridgetown — | Eli Elmer — | — | —
 Great Egg Harbour — | Somers' Island — | Conf. Somers — | — | —

PENNSYLVANIA.
 Pennsylvania — | PHILADELPHIA — | Sharp Delany — | Wm M'Pherrin — | Wm Jackson
 DELAWARE.
 Delaware — | WILMINGTON — | Allen M'Lean — | — | —

2 OFFICERS OF THE CUSTOMS, &c.

MARYLAND.				
Districts.	Ports.	Collectors.	Naval Officers.	Surveyors.
Baltimore	BALTIMORE	Rt Purviance	Nath. Ramfay	Dan. Delozier
Chester	Chester	Jerem. Nichols		
Oxford	Oxford*	Rt Banning		
Vienna	Vienna*	James Frazier		
Snowhill	Snowhill*	Wm Selby		
Annapolis	ANNAPOLIS	John Randall		
Havre de Grace	Havre de Grace	Roger Bayce		
Nottingham	Nottingham*	George Biscoe		
	Town Creek*			Chs Chilton
Nanjemoy	Cedar Point*	John C. Jones		
	Saint Mary's			Robert Chesley
	Lewellenburg			Richard Jordan
Georgetown	GEORGETOWN	Js M. Lingan		
VIRGINIA.				
Hampton	Hampton*	Wm Kerbey		
Norfolk	NORFOLK	Wm Lindfay	Ph. Gatewood	Dan Biddinger
and	Suffolk			Tho. Swepton
Portsmouth	Smithfield			Copel. Parker
Bermuda Hundred	Bermuda Hundred*	Wm Heth		Rob. Walker
	Petersburg			Js Gibbon
	Richmond & Winchester			Js Rowland
Yorktown	Yorktown*	Wm Reynolds		
	W. Point & Cumberland*			Step. Bingham
Tappahannock	Tappahannock*	Lawr. Mufe		
	Urbanna*			Peter Kemp
	Port-Royal*			George Catlet
	Frederickburg			Tho. Moffat
Yeocomico	Yeocomico	Js A Thompson		
Dumfries	Dumfries	Dav. W. Scott		
Alexandria	ALEXANDRIA	In Fitzgerald		Vincent Gray
Foly-Landing	Accomack Court-House	Wm Gibb		
Cherrystone	Cherrystone	Nath. Wilkins		
South Quay	South Quay	Tho. Bowne		
Louifville	Louifville	Rich Taylor		
NORTH-CAROLINA.				
Wilmington	WILMINGTON	James Read	John Walker	Tho. Callender
Newbern	NEWBERN	John Daves		
	Beaufort			John Easton
	Swanborough			Jn M' Cullough
Washington	WASHINGTON	Nath. Keais		
Edenton	EDENTON	Sam. Tredwell		
	Hertford			Steph. Skinner
	Winton			Law. Moorey
	Bennet's Creek			Eben Graham
	Plymouth			Levy Blount
	Windfor			Wm Benfon
	Shewarkey			Henry Hunter
	Marfreeborough			Hardy Murfree
Camden	Plankbridge*	Enoch Sawyer		
	Nixonton			Hugh Knox
	Indian Town			Tho. Williams
	Carrituck Inlet			Sam. Jasper
	Patquotanker Bridge			M. E. Sawyer
	Newbiggin Creek			F. B. Sawyer
SOUTH-CAROLINA.				
Georgetown	GEORGETOWN	Charles Brown		
Charlestown	CHARLESTOWN	James Simons	Wm Storr	Edw. Weyman
Beaufort	BEAUFORT	John Grayson		
GEORGIA.				
Savannah	SAVANNAH	In Habersham	Lach M'Intosh	Edw. White
Sunbury	SUNBURY	Geo. Forster		
Brunswick	Brunswick*	John M'Intosh		
Saint Mary's	Saint Mary's*	Js Seagrove		
Hardwick	Hardwick	Sim. Maxwell		
TENNESSEE.				
Tennessee		Morgan Brown		

3 AMERICAN DUTIES.

N. B. The Ports distinguished by (*) (together with Newcastle and Port Penn, in the state of Delaware; Chestertown, Digges Landing, and Carrolsborough, in Maryland; Kinsale, Newport, and Rockets Landing, in Virginia; and Frederica, in Georgia) are ports to which foreign vessels are restricted, and those distinguished by capitals, ports to which vessels, arriving from the Cape of Good Hope, or from beyond it, are restricted.

List of American Ports where Vessels are permitted to enter.

No vessel, not wholly belonging to a citizen or citizens of the United States, shall be admitted to unload at any port or place except the following, to wit:

NEW HAMPSHIRE.—*Portsmouth.*
 MASSACHUSETTS.—*Portland, Falmouth, New Bedford, Deighton, Salem, Beverly, Gloucester, Newberry Port, Marblehead, Sherbourn, Boston, and Charlestown, Eatb, Frenchman's Bay, Plymouth, Wiscasset, Machias, Penobscot.*
 RHODE ISLAND.—*Newport and Providence.*
 CONNECTICUT.—*New London and New Haven.*
 NEW YORK.—*New York.*
 NEW JERSEY.—*Perth-Amboy, and Burlington.*
 PENNSYLVANIA.—*Philadelphia.*
 DELAWARE.—*Wilmington, New Castle, Port Penn.*
 MARYLAND.—*Baltimore, Annapolis, Vienna, Oxford, Georgetown on Potomack, Chester Town, Nottingham, Cedar Point, Town Creek, Nanjemoy, Digges's Landing, Stow Hill, and Carrolsburgh, now the City of Washington.*
 VIRGINIA.—*Alexandria, Kinsale, Newport, Tappahannock, Port Royal, Frederickburgh, Urbanna, York Town, West Point, Hampton, Bermuda Hundred, City Point, Rocket's Landing, Norfolk, Portsmouth.*
 NORTH CAROLINA.—*Wilmington, Newbern, Washington, Edenton, and Plankbridge.*
 SOUTH CAROLINA.—*Charleston, George Town, Beaufort.*
 GEORGIA.—*Savannah, Sunbury, Brunswick, St. Mary, and Frederica.*
 Nor shall any vessel from the Cape of Good Hope, or beyond the same, be admitted to enter, except at the ports, in the above list, which are distinguished by Italics.
 N. B. The Towns of *Alexandria, Carrolsburg, (now Washington), and George Town, on Potomack River, are within the free and federal district of Columbia, which is a square of ten miles.*

DUTIES

Payable by Law on all Goods, Wares, and Merchandise, imported into the UNITED STATES OF AMERICA, after the 1st Day of April, 1797.

The inner column exhibits the Rates payable on goods imported in Ships or Vessels of the United States, and the outward Column the Rates payable in Foreign Ships or Vessels, including the additional Duties to which the respective Articles are liable.—The Duties are calculated in Cents, per Cent. ad valorem, except expressed otherwise.

	Cents.	Cents.	Cents.	Cents.
ARMS, fire and side, not otherwise enumerated, or parts thereof	15	16 1/2	Anchors	10
Apparatus philosophical, especially imported for any seminary of learning	free	free	Brass cannon	15
Ale, beer, and porter, in casks or bottles	8	8 1/2	Iron or steel locks, hinges, hoes, anvils, and vices	10
On value of the bottles	10	11	All other manufactures of brass	15
Artificial flowers, feathers, and other ornaments for women's head dresses	15	16 1/2	Balls and balsams (see powders, pates, &c.)	15
Anniseed	15	16 1/2	Bricks and tiles	15
Articles of all kinds of the growth, product or manufactures of the United States, spirits excepted	free	free	Bonnets, caps, and hats, of every kind	15
			Books, blank	10
			Books of persons who come to reside in the United States	free

4 AMERICAN DUTIES.

Table of American Duties on page 4. Columns include item names, Cents, and Cents. Items include Buttons of every kind, Buckles, shoe and knee, Brushes, Bullion, Burgundy wine, CANNON of brass, Carriages, Cards, playing, Cables & tarred cordage, Cabinet wares, Caps and bonnets, Carpets and carpeting, Cartridge paper, Candles of tallow, Champagne wine, Capers, Canes, walking sticks, & whips, Caml ricks, Cheese, China ware, Cinnamon, cloves, currants, and comfits, Chintzes and coloured calicoes, Cocoa, Chocolate, Clogs and goloshoes, Cordage, Cosmetics, Coal, Colours, Copper manufactures, Compositions for the teeth or gums, Coffee, Cotton, Cotton or linen manufactures, Clocks & watches, Coaches, chairs, chaifes, sofas, or other carriages, Cloathing, ready made, Cloaths, books, household furniture, Hats, caps, and bonnets of every kind, Hemp, Hides, raw, Household.

5 AMERICAN DUTIES.

Table of American Duties on page 5. Columns include item names, Cents, and Cents. Items include Household furniture of persons who come to reside in the United States, IMPLEMENTS of the trade or profession of persons who come to reside in the United States, Indigo, Iron wire, steel or brass locks, hinges, hoes, anvils, and vifes, cast, slit, and rolled, and all other manufactures of iron, steel, or brass, LACE of gold and silver, Laces and Lawns, Laces, lines, fringes, tassels, and trimmings commonly used by upholsterers, coachmakers, and saddlers, Lapis calaminaris, Leather, tanned and tawed, and all manufactures of leather, Lead and musket ball, Linen or cotton manufactures, Lisbon & Oporto wines, Looking-glasses, MANUFACTURES of tin, pewter, and copper, of iron, steel, or brass, not otherwise particularly enumerated, of leather, not otherwise particularly enumerated, of lead, not otherwise particularly enumerated, of cotton or linen, or of both, printed, stained, or coloured, of ditto not printed, stained, or coloured, of glass, Snuff and Tobacco, Manufactures of wood, see Cabinet Wares & Woods, of the United States, spirits excepted, Mats and floor cloths, or parts of either, Malt, Marble, slate, and other stone, bricks, tiles, tables, mortars, and other utensils of marble or slate, and generally all stone and earthen ware, Madeira wine, Malaga wine, Mace, Medicinal drugs, except those commonly used in dying, Merchandise, goods, and wares imported directly from China or India in ships or vessels not of the United States, except teas, china ware, and all other articles liable to higher rates of duties, Merchandise, goods, and wares intended to be re-exported to a foreign port or place in the same ship or vessel in which they shall be imported, and all articles of the growth, product, or manufacture of the United States, spirits excepted, Mittens and gloves of every kind, Millinery, ready made, Molasses, Muskets and firelocks, with bayonets fitted to the same, and musket ball, or parts of either, Mustard, in flour, Mullins and muslinets printed, stained, or coloured, not printed, stained, or coloured, NAILS, Nankeens, Nutmegs, ORANGES, Ornaments for women's head dresses, Ointments, oils, and odours, Powders, Pastes, &c., Olives, Oil, Oporto & Lisbon wine, PAPER hangings, writing and wrapping, sheathing and cartridge, Painters colours, whether dry or ground in oil, except those.

AMERICAN DUTIES.

Table of American Duties on page 6. Columns include item descriptions, 'Cont' (Cents), and 'Cents' (Cents). Items include packthread, parchment, vellum, jewelry, plaster, pewter, pepper, perfumes, pistols, pictures, pimento, pickles, printed goods, philosophical apparatus, beer, powder, gunpowder, ointments, raisins, rum, salt, and various oils and waxes.

AMERICAN DUTIES.

Table of American Duties on page 7. Columns include item descriptions, 'Cents', and 'Cents' (Cents). Items include shoes, tiles, toys, tobacco, tools, typesetting, wares of tin and copper, earthenware, china, gold and silver, imported goods from China and India, spirits, teas, and various oils and waxes.

TONNAGE.

By Act of July 20, 1790, to be paid in Ten Days after Entry and before Clearance.

ON vessels of the United States from foreign ports	Cents.
built in the United States after the 20th of July, 1789, but owned in part or wholly by foreigners	6
All other vessels	30
Every vessel employed in transporting goods coastwise, except such vessels be built in and belong to citizens, on each entry	50
Vessels built in and belonging to citizens of the United States in coasting trade or fishery, pay only once a year, if licensed	50
If not licensed, pay with goods taken in one state to be delivered in another, except the adjoining state, on each entry	6
	6

FEEES to COLLECTOR and NAVAL OFFICER.

Entry of a vessel of 100 tons or upwards	Dols. Cts.
Clearance of ditto	2 56
Entrance of a vessel under 100 tons	2 50
Clearance of ditto	1 50
Permit to land goods	1 50
Every bond taken officially	0 20
Permit to land goods for exportation, for drawback	0 40
For every official certificate or bill of health	0 20
Every other official document (register excepted)	0 20

FEEES to SURVEYOR.

For measurement of a vessel of 100 tons and under	per ton
For ditto, 100 to 200 tons	0 1
For ditto, above 200	1 50
On each vessel of 100 tons and upwards, with goods subject to duty	2 0
under 100 tons, with ditto	3 0
All vessels not having goods subject to duty	1 50
	0 66 2/3

DUTIES PAYABLE IN

Gold coins of Great Britain and Portugal, of their present standard, every 27 grs.	1 0
Gold coins of France, Spain, and the dominions of Spain	1 0
Spanish milled dollars	1 0
Crowns of France	1 10

Rate of foreign Coins for estimating Duties.

Pound sterling	Dols. Cts.	Pound sterling, of Ireland	Dols. Cts.
Dutch Florin or Guilder	4 44	Tale of China	4 10
Mark Banco, of Hamburgh	0 39	Pagoda, of India	1 48
Real Plate, of Spain	0 33 1/2	Rupee, of Bengal	1 94
Mill Ree, of Portugal	0 10		0 55 1/2
	1 24		

A GENERAL ABSTRACT from the REVENUE LAWS; wherein the several Parts of the ACTS are digested, and transposed under distinct Heads, agreeably to the Subjects with which they have Relation.

1st. Of the Duty of Masters of Vessels.

Every master of a vessel, bound to the district of Nottingham, must, on penalty of five hundred dollars, deposit, for the surveyor of the port of Town-Creek, a manifest of the cargo, unless he shall have previously delivered one to some officer of the customs coming on-board; bound to the district of Tappahannock, with the surveyor of the port of Urbanna; to the district of Bermuda Hundred, or City Point, with the collector of Norfolk and Portsmouth, or of Hampton; to the district of South Quay, with the collector of Edenton. Which manifests the respective collectors and surveyors must, after registry, transmit, duly certified, to the officer with whom entry is to be made.

Also, every master of a vessel, belonging wholly or in part to citizens of the United States, must, on arrival from any foreign country, have an accurate and true manifest of the cargo on-board; and, in default thereof, he forfeits the value of all goods not included in such manifest, unless due proof be made that no part of the cargo had been unshipped since taken on-board, and that such manifest had been lost, or mislaid, or defaced by accident, or was incorrect by mistake.

Which manifest every master of a vessel, as aforesaid, must, on penalty of a sum, not exceeding five hundred dollars, produce to the first officer of the customs who shall appear on-board after his arrival within four leagues of the coasts of the United States; and also to the first such officer who shall appear on-board after his arrival in a district in which any part of his cargo is to be discharged; delivering, in either case, a copy thereof, by himself subscribed. The production of the manifest and receipt of the copy such officer must certify respectively, on penalty of five hundred dollars, certifying, on the original, the day and year when produced, and the delivery of a copy; and, on the copy, the day and year it was delivered. He must also transmit the said copy to the collector of the district to which such vessel is bound.

If any part of the cargoes of such vessels as are laden with goods, and bound to the United States, have arrived within four leagues of the coast, be unladen previous to their coming into port, and being legally authorized to unlade, all the goods so unladen, and any vessel or boat into which they may be put, are forfeited; and the master and mate of the vessel so unladen forfeit, each, one thousand dollars; and every other person aiding and assisting, treble the value of the goods unladen. — These forfeitures are not, however, incurred in case of unavoidable accident, necessity, or distress of weather, if duly notified and strictly proved.

Also, if, after any ship or vessel has arrived within the limits of a district of the United States, from a foreign country, she leaves, or attempts to leave, it, (unless to proceed to a more interior district,) previous to report and entry made, the master forfeits four hundred dollars. And the collector, naval officer, surveyor, or any revenue-cutter, may arrest and bring her back; unless the departure was occasioned by distress of weather, distress of enemies, or other necessity, which, in either case, must be strictly proved.

Farther, every master of a vessel (ships of war and public packets excepted) must, within twenty-four hours after his arrival in any port of the United States, (if the usual hours of business will permit,) make report thereof to the chief officer of the customs at the port, and, within forty-eight hours, a farther report of the cargo, and deliver a manifest to the collector. In default of which, he forfeits one thousand dollars.

But masters of vessels, whereof only part of the cargoes is destined to any particular port of the United States, may, after paying or securing the duties of such part, and giving bond equal to the amount of the duties on the remainder, that no part thereof shall be landed in the United States without due entry, proceed to the port or place of their destination.

And when the cargoes of any vessels are destined to ports in different districts, the master thereof may proceed from district to district, paying in each district the duties on such goods as may be delivered therein, and giving bond, to the collector of the district where they first arrived, for their due entry in every other district, and also obtaining from the respective collectors, to whom any part of their cargoes may be reported, copies of such reports, and certificates of the quantity and particulars of the goods delivered. — Any master, in default of obtaining such copy and certificate, or neglecting to produce them to any subsequent collector, forfeits five hundred dollars. — But, in case of spirits, such certificate must be had from, and produced to, the officers of inspection.

Sea-stores, being exempt from duty, must be designated as such in the master's report;

and, if excessive, the duty may be estimated on the excess, the value whereof is forfeited unless such duty be paid; as also treble the value of any articles thereof, if landed for sale. — Vessels, not bound to the United States, but putting in, in distress, the master and mate must, within twenty-four hours, make protest, setting forth the circumstances of the distress, before a notary-public, or other person duly authorized; and, within forty-eight hours, report of the cargo as in other cases; and, the distress being duly certified by the wardens of the port, permits may, if necessary, be granted for unloading; the collectors causing the goods unladen to be stored, and, if damaged, or if necessary, in repairing the ship, allowing them (the duties thereon being first paid) to be sold.

Masters of vessels bound to foreign ports, previous to obtaining a clearance, must deliver, to the collectors of the district from which they are about to sail, manifests of their cargoes; and any master departing without a clearance forfeits two hundred dollars.

The penalty of false-swearing, as well of masters of vessels as of the owners or consignees of goods, or their factors or agents, is fine or imprisonment, or both; not exceeding, in case of the former, one thousand dollars; of the latter, one year.

No master of a vessel, arriving at any port where there is a post-office, may report or make entry, till he has delivered to the post-master all letters in his possession directed to any person within the United States.

2d. Of the Duty of the Owners or Consignees of Goods.

Within fifteen days after the master of any vessel shall have made report to the collector, the owners or consignees, or their factors or agents, must, on oath or affirmation, make entry with the said collector of the goods consigned to them, particularizing the marks, numbers, and contents, of each package; or, if in bulk, the quantity and quality; producing the original invoices, documents, and bills of lading, and declaring, that, should any other goods afterwards appear to be consigned to them, they will make it known, in order to a due entry thereof.

Articles exempt from duty, as clothes, books, household-furniture, &c. must be separately and distinctly entered by their owner or his agent; who, according to the best of his knowledge, must make oath respecting such owner, his occupation, arrival, or expected arrival; and that the said articles are really intended for his or his family's use, and not for sale; which oath, being indorsed on the entry, must be subscribed by the person making it. And, in case such person be not the real owner of the goods, he must give bond, that a like oath shall, within a year, be had of the real owner, either taken before the collector with whom the entry is made, or produced to him duly executed. A copy of which oath and entry must be transmitted to the secretary of the treasury.

Report and entry must also be made on the re-importation of articles of the growth or manufactures of the United States. Such articles being duty-free, their identity must be carefully proved. For which purpose, the oaths of such persons as have knowledge of the facts are required, relative to the time of their exportation, the ship in which, and the person by whom, exported; and, if imported into any other district than that from which they were exported, a certificate from the collector of the district, certifying their exportation: such certificate, however, being dispensed with, where it cannot be immediately produced, on giving bond for its production within four months.

No goods imported from a foreign country may be unladen till the duties, agreeably to an estimate made by the collector and naval officer, (where there is one at the port) are paid or secured; and a permit, signed by the said collector, and countersigned by the said naval officer, (where there is one at the port,) granted; nor in any case, except by special licence, unless between sun-rise and sun-set. Goods unladen in violation of these restrictions (as also the vessel and her tackle, where the value of the goods amounts to four hundred dollars) are forfeited; and every person concerned therein incurs a penalty of four hundred dollars, of being advertised in the public papers, and incapacity of holding office for seven years. Also goods requiring to be weighed or gauged may not, on penalty of forfeiture, be removed from the wharf where first landed, without the presence of a proper officer, till it be done.

Goods, whereof the entry does not specify the particulars, are required to be stored till the particulars are ascertained and the duties adjusted. And in all cases, where the final adjustment of the duties exceeds the estimate thereof before taken, the difference is to be paid to the collector; and, where it is less than such estimate, the party having paid or secured them agreeably thereto, to be refunded or credited, as the case may be.

3. Of the Duty of the Officers of the Customs.

The officers of the customs are required to take oath and give bond for the faithful dis-

charge of the duties of their respective offices; and, for default of the former, they incur a penalty of two hundred dollars.

The collectors are empowered, in presence of the naval officer, where there is one, to administer the necessary oaths to masters of vessels, the owners of goods, &c. And collectors, naval officers, and surveyors of ports, may, in case of absence or sickness, act by deputy.

To superintend the delivery of goods, inspectors may be put and kept on-board of vessels, while lying in port, or, while going from district to district, may prohibit any goods from being unladen without a permit, and, after sun-set, secure the hatches, which may not be opened, except in their presence, on penalty of two hundred dollars. — In like manner, the officers of the customs, including those of the revenue-cutters, may, as well without as within their respective districts, go on-board all such vessels as, bound to the United States, have arrived within four leagues of the coast, may demand manifests, examine the cargoes, and designate any trunk or package, being separate from the rest of the cargo, sealing the same, if thought proper, and transmitting, to the collectors of the districts to which such vessels are bound, a particular account thereof; and any such trunk or package, on arrival, not appearing, or the seal being broken, subjects the master to a penalty of two hundred dollars. Such officers may, in like circumstances, make seizures where goods are legally forfeited, and if, in any case, impeded or resisted in the execution of their duty, the person offending forfeits a sum not exceeding four hundred dollars.

Entries on the delivery of the cargoes of vessels must, when such a delivery is completed, be compared with the entries of the owners or consignees, and the result endorsed on the respective entries, and subscribed by the officers making the comparison. And in case any package which shall have been reported be missing, the master forfeits five hundred dollars; but may save the penalty by making due proof, before proper authority, that no part of his cargo, since taken on-board, had been unshipped, except as contained in his report, or that such disagreement was by accident or mistake.

In case any goods, other than salt and coal, remain on-board any vessel fifteen days after the master's report is required to be made, the same must, by the inspectors, be delivered into the custody of the collector; who, keeping them at the risk of the owner, may, at the expiration of nine months, if claim be not previously made, cause them to be appraised by two reputable merchants (to ascertain the duties thereof), and sold at the public auction, retaining the duties and paying the overplus, if any, for the use of the owner, into the treasury of the United States. — And when goods are damaged, or not accompanied with the original invoice, the duties may be ascertained by appraisement of two merchants, the collector choosing one and the owner the other; or goods, not accompanied with invoices, may, at the option and risk of the owner, be kept by the collector till the invoice be obtained. But goods entered and not invoiced are forfeited; and any collector, suspecting invoices to be not according to the true value of the goods, may cause an appraisement thereof to be made, as in case of damaged goods.

On suspicion of fraud, packages, whereof entry has been made, may, in the presence of two or more reputable merchants, be opened and examined; and in case of disagreement, unless it be proved to have been by accident or mistake, such articles as disagree with their respective entries are subject to forfeiture. And any person, purchasing goods liable to seizure, knowing them to be such, forfeits double their value.

Officers of the customs, demanding or receiving other than legal fees, incur a penalty of two hundred dollars; and, accepting a bribe or reward for conniving at a false entry of vessels or goods, a penalty of not less than two hundred, nor greater than two thousand, dollars. And persons giving or offering such bribe or reward incur a like penalty.

4. Of the Payment of Duties, &c.

In all cases where the duties do not exceed fifty dollars, they must be paid immediately; but, where they exceed that sum, they may be either paid immediately or secured by bond, for their payment, if accruing on West-India goods, other than salt, in four months; on salt in nine months; on wines in twelve months; and on all other articles, teas excepted, one half in six, one quarter in nine, and the remainder in twelve months; which bond may, at the option of the obligor, either include one or more sureties, or, without sureties, be accompanied with a deposit of part of the goods. And the duties on teas may be secured, by bond with sureties, payable in one year; or by bond without sureties, in double their amount, payable in two years; the teas being deposited, at the risk and expense of importers, in warehouses agreed on between them and an inspector. And in case of deposit, any part of teas may be delivered to the owners, on paying, or farther

securing the payment of, the duties, by bond, with surties, to be paid, where the duties do not exceed one hundred dollars, in four months, where they exceed one hundred, and do not exceed five hundred, dollars, in eight months; or, where they exceed five hundred dollars, in twelve months. But the credit by the last-mentioned bond must not exceed two years from the deposit of the teas; the collector, then, having power to cause so much thereof to be sold at public auction as will discharge the arrears of duties still due with costs of sale.

Bonds for duties not being paid at the time they become due, the collectors are required to institute suits for their recovery; and, in case of insolvency, the debts due to the United-States have priority.

5. Of the Manner in which Goods must be imported.

Spirits, wines, and teas, must, on pain of forfeiture, at least of the two former, be landed under the superintendency of some officer of inspection, to whom all permits from collectors for their landing must be previously produced.

Distilled spirits may not be imported in any cask which shall not have been marked pursuant to any law respecting such spirits, on pain of forfeiture of the ship or vessel importing them. Nor may any distilled spirits, except arrack and sweet cordials, be imported in casks of less capacity than ninety gallons, on pain of forfeiture.—Ale, beer, or porter, may not be imported in less casks than of the capacity of forty gallons, or in less packages than six dozen bottles, on pain of forfeiture thereof, and of the ship or vessel importing them.

No goods, other than household-furniture and clothes of persons coming into the United-States, for the purpose of becoming inhabitants, may be brought from a foreign country, into any district thereof, Louisville, Champlain, and South Hero, excepted, in any other manner than by sea, nor by sea in vessels less than thirty tons burthen, on pain of forfeiture of all such goods, and the carriages, teams, or vessels, by which conveyed.

No refined loaf or lump sugar shall be imported into the United States from any foreign port or place, except in ships or vessels of the burthen of one hundred and twenty tons and upwards, and in casks or packages containing each not less than six hundred pounds, on pain of forfeiting the said ships or vessels, and the loaf and lump sugar imported therein, except in such casks or packages as aforesaid.

Allowance on draft on C.	1	or	112 lb.	at	1 lb.
	1	to	2 cwt.		2
	2		3		3
	3		10		4
	10		18		7
			above 18		9
Tare on chest bohea tea	—	—	—	—	70
Half-chest	—	—	—	—	36
Quarter-chest	—	—	—	—	20
Chests of hyson or green, weighing 70 lb. and upwards	—	—	—	—	20
Gunpowder	—	—	—	—	20
Other chests of tea, 50. to 70 lb.	—	—	—	—	18
All others according to invoice.					
Coffee in bags,	2	per cent.			
Bales,	3	per cent.			
Casks,	12	per cent.			
Pepper in Bales,	5	per cent.			
Casks,	12	per cent.			
Sugars (other than loaf) in casks,	12	per cent.			
Boxes,	15	per cent.			
All other goods according to the invoice thereof.					
Leakage, 2 per cent. on liquors in casks.					

B O U N T I E S.

On every barrel of pickled fish exported, of the fisheries of the United-States, 18 cents. On every barrel of salted provisions exported, salted within the United-States, 15 cents. And, from and after the first day of January, 1793, an addition of 20 per centum to the allowances respectively granted to the ships or vessels employed in the bank or other cod fisheries.

D R A W B A C K S.

Goods, imported into the United-States, may be exported from any of the ports at which ships and vessels from the Cape of Good Hope, or from places beyond the same, may enter, under the following conditions:

Twenty-four hours notice to be given before shipping the goods.

Goods, entered in one district, and intended to be exported from another district, must be accompanied by a certificate from the collector of the district into which such goods were imported, specifying the marks, numbers, descriptions, of the casks or packages, with the names of the master and vessel in which, the time when, and the place from whence, they were imported; and, where they pay duties by weight or measure, the quantity of each, and in all cases the amount of the duties paid or secured thereon.

To obtain the above certificate, an entry must be made out by the person applying, specifying the marks, numbers, descriptions, of the casks or packages, and their contents, the names of the master and vessel in which, the time when, and the place from whence, imported; the names of the master and vessel into which they are intended to be laden, and the district of the United States to which they are destined, and shall make oath or affirmation to the truth of such entry; such goods to be entered with the collector of the district into which they shall be brought previous to the unloading of the same.— See Form of Entry, (A.)

Coffee in casks or other packages, liquors in casks, or any unrefined sugars, may be filled up out of other casks or packages, included in the original importation, or into new casks or packages, in case the original casks or packages shall be so injured as to be rendered unfit for exportation, provided it be done under the inspector of the port from which such merchandise is intended to be exported.

Where goods, entitled to drawback, shall be intended for exportation from any district other than the one into which they were imported, besides producing the certificate before-mentioned, the person shall make an entry, and the goods shall undergo the same examination as is by law required, relative to goods intended for exportation.

For all goods entitled to drawback, exported from the district into which they were originally imported, the exporter shall receive from the collector of such district a debenture or debentures for the amount of such drawback, payable at the exact time or times on which the duties on such goods will become due, except the same shall be within three months, in which case the said debenture shall be payable in three months.

Where goods are exported from any district, other than the one such goods were imported into, the collector to grant the exporter a certificate of such exportation: and such certificate shall entitle the possessor thereof to receive, from the collector of the district where the duties on such goods were secured or paid, a debenture or debentures, for the amount of the drawback expressed in the said certificate, payable in the same manner as before-mentioned. Provided that no drawback be allowed on goods where the duties on exportation do not amount to twenty dollars, or on distilled spirits to less than one hundred and fifty gallons; or on any tobacco, snuff, or refined sugar, imported into the United States from any foreign port; and, in case the exporter is the original importer, the drawback is not to be paid until the duties on the exportation thereof shall have been first received.

Bonds to be given by the exporter previous to a certificate being granted or debentures issued, with security to the satisfaction of the collector, in a sum double the amount of such debenture or certificate; to produce the proofs required by law, in respect of their being landed within the limits of the United States, within one year, if exported to any port of Europe or America; or within two years, if to any port of Asia or Africa; which certificate shall be under the hand of the consignee at the foreign port or place to whom such goods shall have been addressed, particularly setting forth and describing the articles so exported, with their quantities and amount, and declaring the same to have been delivered from on-board the vessel in which they were exported at the said place; also a certificate confirming the truth of the foregoing certificate, under the hand and seal of the consul or agent of the United States, residing at said place; together with the oath of the master and mate, if living, or, in case of their death, the oath of the two principal officers of the vessel in which the exportation shall be made.

In case no consul or agent of the United States reside at the place of delivery, the certificate of the consignee to be confirmed by that of two respectable American merchants at such place; if there be no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the facts are, to their knowledge, true, or that such consignee's certificate is, in their opinion, worthy of full credit. In cases of capture, loss at sea, or other unavoidable accidents, to offer for consideration such proofs as they may have in their power to produce.

Form of the Certificate to be returned by the Consignee, to whom Goods exported for Drawback are addressed.

WE, or I, merchant, residing at do hereby certify, that there has been landed and left here from on-board the master, from the following merchandise, (here particularise the packages, marks, numbers, and contents,) which said goods were consigned to me by merchant, Witness our hands and seals, at this day of The above certificate to be accompanied by one under the hand and seal of the American consul or agent (if any there); in lieu of this, a certificate of the following purport from two respectable American merchants, (if any resident there,) or, if not, of two reputable foreign merchants.

WE, (American) merchants, residing at do certify, that the contents of the within certificate, or above certificate, (as may be), is, to our knowledge, just and true.

Or, where the facts are not actually within their own knowledge :

WE, (American) merchants, residing at do certify, that from our knowledge of (the consignee,) we think full faith and credit ought to be given to the within certificate.

Drawback to be allowed upon snuff manufactured within the United States, and sugar refined within the same, and which shall be exported to any foreign port or place, provided the same shall amount to twelve dollars and upwards.

(A.)

Form of an Entry, to be made out by a Person applying for a Certificate to accompany Goods sent to another District for the Purpose of being exported to a foreign Port from such District.

Table with 10 columns: Date of Importation, In what Vessel imported, Master's Name, From whence imported, Marks, Numbers, Description & Number of Packages, Contents, Vessel's Name in which laden, Master's Name, Port, District.

Form of an Entry outward for the Benefit of Drawback.

ENTRY of merchandise intended to be shipped by master, for on-board the New York, 1796. for the benefit of drawback.

Table with 9 columns: Date of Import, In what Vessel, Master's Name, From whence, By whom imported, Marks and Numbers, Packages and Contents, Enumer. Articles, Cost of ad val. Articles, Amount of Duty.

Oath to be taken by the Exporter where he is the Importer also.

I do solemnly that the several articles specified in the above entry were imported by me, or consigned to me, (as the case may be,) in the master, from that they were duly entered by me at the custom-house of this port, and the duties paid, or secured to be paid thereon (as the case may be); that they are the same in quantity, quality, and package, (and value, if articles paying an ad-valorem duty), as at the time of importation, and are now actually laden on-board the master; and that they are truly intended to be exported by me, in the said vessel, to the port of and are not intended to be re-landed within the United States. So help me, God.

Oath to be taken by the Importer, when the Goods are sold and to be exported by another.

I do solemnly that the several articles, specified in the above entry, were imported by me, or consigned to me, (as the case may be,) in the master, from that they were duly entered by me at the custom house of this port, and the duties thereon paid, or secured to be paid, (as the case may be); that they were the same in quantity, quality, and package, (and value, if articles paying an ad-valorem duty) at the time of sale, to as at the time of importation. So help me, God.

Where Goods are exported by a Person not the Importer.

I do solemnly that the several articles, specified in the above entry, were by me purchased of that they are now in quantity, quality, and package, (and value, if articles paying an ad-valorem duty,) the same as at the time of purchase; that they are now actually laden on-board the master; and that they are truly intended to be exported by me in the said vessel to the port of and are not intended to be re-landed within the United States. So help me, God.

Any goods, subject to duty, being entered after the last day of May, 1795, by any agent, factor, or person, other than the bona fide owner, or consignee of such merchandise, the person so entering them is to give bond, in the sum of one thousand dollars, over and above what the duties may amount to, with condition, that the bona fide owner or consignee of such merchandise shall, on or before the first period of the payment of said bond becomes due, deliver to the collector a correct account of said merchandise in legal manner and form, in respect to an entry previous to the landing of any merchandise, to be verified as in the case of an entry, by a like oath or affirmation before any judge of the United States, or the judge of any court of record of a state, or before a collector of the customs; and, in case the duties are paid at the time of entry, by such agent or factor, to give bond in the penal sum of one thousand dollars, that such an account, from the bona fide owner or consignee, as above-required, shall be delivered to the said collector within ninety days.

Duties on goods imported to be paid as follows, where the sum, payable by one person or copartnership, shall amount to more than fifty dollars.

On all articles, the produce of the West Indies, (salt excepted,) the one half in three, and the other half in six months.

On all goods, &c. from Europe, (wine, salt, and teas, excepted,) one-third in eight months, one-third in ten months, and the remaining third in twelve months, from the time of each respective importation.

The valuation of goods, subject to the payment of duties ad-valorem, shall be made upon the actual cost at the place of exportation, including all charges, (commissions, outside packages, and insurance, only excepted).

The duties on wines shall not be less than ten cents per gallon. Bottles in which liquors are imported, to pay the same duty as empty bottles.

All parts of articles to be subject to the same duties as the entire article is subject to.

The master or commander of any vessel that shall obstruct or hinder (or be the cause of obstructing or hindering) any officer of the revenue in going on-board his ship or vessel, for the purpose of carrying into effect any of the revenue laws of the United States, shall forfeit a sum not exceeding five hundred, and not less than fifty, dollars.

Drawbacks of six cents per lb. allowed on snuff, manufactured within the United States after the last day of March, 1795, provided the quantity exported at any one time by the same person shall amount to three hundred pounds, and the same be exported from any

of the ports, at which ships or vessels from the Cape of Good Hope, or from any place beyond the same, are admitted to make entry.

Before removal from the mill or warehouse, an entry must be made out, specifying the outward packages, in which the same is intended to be exported; the name of the manufacturer, the marks and numbers of each, the quantity of snuff in each package, and the number of bottles, canisters, bladders, or other packages, containing the same; the name of the vessel and master, in which said snuff is intended to be exported, and the truth of such entry must be sworn to; and that the snuff therein specified, was manufactured in the United States after the last day of March, 1795, and the name of the person by whom, and the mill where, it was manufactured, and that the same is truly and bona fide intended to be exported out of the United States, and that no part thereof is intended to be re-landed therein. The goods are then to be inspected, and laden on-board, as in the cases of other exportations.

Bonds to be given by the exporter, with one or more sureties, in a sum double the amount of drawback; conditioned that the same shall not be re-landed within the United States, and the master of the vessel in which such snuff is shipped shall swear, that the packages specified in the outward entry are actually laden on-board his vessel; and that the same, or any part thereof, shall not be re-landed within the United States. The above conditions being complied with, a debenture or debentures to be granted for the amount of the drawback on such snuff, payable in twelve months from the time of granting the same, to be paid by the collector issuing such debenture; provided the person, demanding the same, shall produce to the collector the oath or affirmation of the master and mate of the vessel in which the snuff for which such debenture was granted was exported; declaring that it was actually landed in some foreign port or place, and was not, or any part thereof, to the best of their knowledge and belief, re-landed or brought back to the United States; and the person, demanding such payment, shall likewise swear that the snuff, for which such debenture was granted, was not, according to his best knowledge and belief, re-landed or brought back to the United States.

Snuff, exported for drawback, if re-landed, or attempted to be re-landed, to be forfeited, together with the ship or vessel from which the same is unladen, and the vessel or boat in which it shall be put; and the master of the ship or vessel shall forfeit and pay five hundred dollars.

Form of the Entry for Exportation of Snuff.

ENTRY of Snuff intended to be exported by _____ in the _____
master, for _____ New York.

Marks.	Numbers.	Outward Packages.	Number of Bottles.	Number of Bottles, Canisters, or Bladders.	Quantity of Snuff in each Package.	Manufacturer's Name.	Name of the Vessel.	Master's Name.	To what Place exported.

Drawback of five cents per lb. allowed on sugar refined within the United States. The exporter to give notice of such exportation to the inspector of the port, and make entry thereof; and to make oath before the collector that the sugar, so laden on-board the vessel specified in such entry, is truly intended to be exported to the place mentioned in such entry: and that they believe the duties thereupon have been truly paid, or secured to be paid, and shall give bond to the collector with two sureties; one of whom shall be the master of the ship or vessel, in which said sugar shall be intended to be exported, in the full value of said sugar, with condition, that such sugar shall be really and truly exported to and landed in some port, or place, without the limits of the United States: such drawback not to be paid until nine months after exportation.

The bond as above given to be cancelled, by producing within one year from the date thereof, if shipped to any part of Europe or America, and within two years, if shipped

to any part of Asia or Africa, a certificate of the consul, or other agent of the United States, if any reside at the port, or place, where delivered; if no consul or agent, a certificate of two known and reputable American merchants residing at such place; if there be not two such merchants, then a certificate of any other two reputable merchants, testifying the delivery of such sugar at the said place; which certificate shall be confirmed by the oath of the master and mate, or like officer, of such vessel: and when the certificate shall be from any other than a consul, or agent, or merchants, of the United States, it shall be a part of the oath of the master and mate, that there were not, upon diligent inquiry, to be found, two merchants of the United States at said place.

Sugar so laden for exportation, if re-landed or unshipped within four leagues of the coast of the United States, unless in case of necessity or distress, notice whereof shall be immediately given to the principal officer of the customs residing nearest to which such vessel may be, shall be forfeited, together with the ship or vessel on-board of which the same shall have been shipped, with her furniture, &c. and the vessel, &c. into which such sugar shall be unshipped or put.

Form of a Manifest for an American Vessel.

REPORT and manifest of the cargo on-board the _____ laden at the port of _____
master, burthen _____ tons, built at _____ in the state of _____
and belonging to _____ merchants at _____ and bound for New-York.

Marks.	Numbers.	Packages and Contents.	By whom shipped.	To whom consigned.

N. B. When an American vessel has goods on-board for more than one port, they must be placed separately on the manifest. When the consignees are not known, the shippers must be given.

Form of a Manifest for a foreign Vessel.

REPORT and manifest of the cargo on-board the _____ laden at the port of _____
master, during the voyage, and _____ now master, built, burthen, _____
tons, last from _____ and bound to New York.

Marks.	Numbers.	Packages and Contents.	By whom shipped.	To whom consigned.	Place of Residence.

N. B. When the consignees are not known, the shippers must be given.

Oath to be taken by the Master on coming to an Entry.

Respecting the delivery of his letters at the post-office.

I do solemnly _____ that I have delivered, to the post-master of this city, all letters directed to any person or persons within the United States, which under my care or within my power, have been brought in the _____ myself master, from those directed for the owner or owners, consignee or consignees, of the vessel excepted. So help me, God.

On presenting his Manifest.

I do solemnly _____ that the report or manifest, now delivered by me to the collector of this district, contains, to the best of my knowledge and belief, a true account of all the goods, wares, and merchandize, which were on-board the _____ at the time of her sailing from the port of _____ or at any time since, and of which vessel I am _____ at _____

at present master; and that no part of her loading has been unladen, landed, or otherwise removed from on-board, since her departure from said port, except such as is now specified and declared; and I do farther that the several articles, therein specified as sea-stores, are truly such, and were bona fide put on-board the said vessel, for the use of the officers, crew, and passengers, thereof, and have not been brought, and are not intended, by way of merchandize, or for sale; and that, if I shall hereafter discover or know of any other or greater quantity of goods, wares or merchandize, on-board the said vessel, than is contained in the said report or manifest, I will forthwith make due report thereof to the said collector. And I do farther that all matters whatsoever, in the said manifest expressed, are, to the best of my knowledge and belief, just and true. So help me, God.

Form of Entry by an American Vessel.

ENTRY of merchandize imported by
master from New York, in the
1796.

Marks.	Numbers	Packages and Contents.	7½ per cent.	10 per cent.	15 per cent.	15½ per cent.	40 per cent.	Free Goods and Charges.	Cost per Invoice.

Form of Entry by a Foreign Vessel.

ENTRY of merchandize imported by
from New York, in the
1796. master,

Marks.	Numbers	Packages & Contents.	8 per cent.	8½ per cent.	10½ per cent.	11 per cent.	15½ per cent.	16½ per cent.	17½ per ct.	40 per cent.	Free Goods & Charges.	Cost per Invoice.

Oath to be taken on making either of the above Entries.

I do solemnly that the entry, now delivered by me to the collector of this district, contains, to the best of my knowledge and belief, a true account of all the goods, wares, and merchandize, imported by me, or consigned to me, in the master, from the port of and that the said entry also contains a true account of the neat prime-cost thereof: and that the invoice and bill of lading herewith produced are the true and genuine ones by me received of the said goods, wares, and merchandize. And if I shall hereafter discover any other or greater quantity of merchandize than is contained in the entry aforesaid, I will forthwith make due report of the same to the said collector. And I farther that all matters whatsoever, in the said entry expressed, are, to the best of my knowledge and belief, just and true. So help me, God.

Form of an Entry for Baggage, Household-Furniture and Implements of Trade, &c. of Persons coming to reside within the United States.

ENTRY of wearing apparel, imported by in the
master, from New York 1796.

[Here insert the particulars of the packages and their contents in gross.]

Oath

Oath to be taken on making such Entry.

I do solemnly that the entry now exhibited by me, and delivered to the collector of this district, is true; and that the said entry contains, to the best of my knowledge and belief, a just account of all the wearing apparel, imported by me in the master, from and that the articles contained in the several packages, designated in the said entry, are truly intended for the sole use of myself (and family, when any), and are not directly or indirectly imported or intended for sale. So help me, God.

Form of an Entry for Goods intended to be transported across the Jersey to Philadelphia.

ENTRY of merchandize intended to be transported by
merchant, across the State of New Jersey, to Philadelphia. of the city of

Marks.	Numbers.	Number and Description of Packages.	Contents.	By whom sent.	To whom consigned.

Form of an Entry for Goods, &c. of the Growth, Product, or Manufacture, of the United States, returned.

ENTRY of merchandize exported from the district of in the
master, for on the day of and returned
in the master, from New York, 1796.

Marks.	Numbers.	Packages and Contents.

Oath to be taken by the Person making the above Entry.

I do solemnly that the several articles, specified in the above entry, are truly of the growth, product, or manufacture, of the United States, and that they were duly exported and imported as above-mentioned.

N. B. When the goods so returned are exported from any other district than the one they may be imported into, bonds must be entered into by the importer, in addition to the above oath, in the amount of the duties, that, within four months from the date thereof, a certificate shall be produced, from the collector of the customs for the district from whence they were exported, that such goods were actually so exported: in default of which, the bond to be forfeited and penalty paid.

Form of an Entry Outward for the Benefit of Bounty.

ENTRY of intended to be exported in the master, for for the benefit of bounty.—New York, 1796.

Table with 3 columns: Marks, Numbers, Packages and Contents.

Oath to be taken on exporting Goods for the Benefit of Bounty.

I do solemnly that the salted provisions, expressed in the entry now delivered by me to the collector of this district, are truly salted provisions of the United States; and that the quantity of pickled fish therein expressed is actually of the fisheries of the United States. So help me, God.

Form of the Oath of the Master and Mate of the Vessel in which Foreign Spirits have been exported from the United States to Foreign Ports, to be produced to the Custom-House, in order to cancel the Bond given on the Exportation thereof, together with the Certificate here following.

WE, master, and mate, of the do solemnly that there has been landed from on-board the said and left at ten puncheons of rum, and twenty casks of gin, marked and numbered as per margin, which said rum and gin were shipped on-board the aforesaid by merchant, at New York. And we farther that we have made diligent inquiry, and that there were not to be found two American merchants residing at the aforesaid port of

N. B. The latter part of the oath is necessarily omitted, when the certificate produced is either from an American consul, or two merchants of that description.

Form of a Manifest outward.

MANIFEST of the cargo laden on-board the master, from New York, bound to

[Here insert the particulars on-board.]

Master's Oath on clearing out.

I do solemnly that the manifest, now delivered by me to the collector of this district, contains a just and true account of all the cargo on-board the vessel called and whereof I am at present master. So help me, God.

Extract from the Act of Congress, passed on the twenty-sixth day of February, 1795, entitled, "An Act, supplementary to the Act, entitled, 'An ACT to provide more effectually for the Collection of the Duties on Goods, Wares, and Merchandise, imported into the United States, and on the Tonnage of Ships or Vessels.'"

Sec. 9th. "And be it farther enacted, that all bonds which may be given for any goods, wares, or merchandise, exported from the United States after the last day of May next, and on which any drawback of duties, or allowance, shall be payable in virtue of such exportation, shall and may be discharged, and not otherwise, by producing, within one year from the date thereof, if the exportation be made to any part of Europe or America,

rica, or within two years if made to any part of Asia or Africa, a certificate under the hand of the consignee, at the foreign port or place, to whom the said goods, wares, or merchandise, shall have been addressed, therein particularly setting forth and describing the articles so exported, with their quantities or amount, and declaring that the same have been delivered, from on-board the vessel in which they were exported, at the said place: as also, a certificate under the hand and seal of the consul or agent of the United States, residing at the said place, declaring either that the facts stated in such consignee's certificate are to his knowledge true, or that the certificate of such consignee is, in his opinion, deserving of full credit; which certificate of the consignee and consul or agent shall, in all cases, as respects the landing or delivery of the said goods, wares, or merchandise, be confirmed by the oath of the master and mate, if living; or, in case of their death, by the oath or affirmation of the two principal surviving officers of the vessel in which the exportation shall be made. And in cases where there shall be no consul or agent of the United States residing at the said place of delivery, the certificate of the consignee, before required, shall be confirmed by the certificate of two reputable American merchants, residing at the said place; or, if there be no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the facts stated in such consignee's certificate are, to their knowledge, true; or that such consignee's certificate is, in their opinion, worthy of full credit; which certificate shall be supported by the oath or affirmation of the master and mate, or other principal officers of the vessel, in the manner before prescribed. And in cases of loss at sea, or by capture, or by other unavoidable accident; or when, from the nature of trade, the proofs and certificate before-mentioned are not, and cannot be, produced; the exporter or exporters shall be allowed to adduce, to the collector of the port of exportation, such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a stating of all the circumstances attending the transaction, within the knowledge of such collector, be transmitted to the comptroller of the treasury, who shall, if he be satisfied with the truth and validity thereof, have power to direct the bonds of such exporter or exporters to be cancelled."

[To obviate embarrassments from the want of a general knowledge of the section of the act before-recited, and to introduce uniformity in the proofs required for cancelling bonds given on the exportation of merchandise, the annexed Forms of Documents have been prepared at the treasury, and their use is recommended.]

(A.)

Form of the Certificate of a Consignee declaring the Delivery of Merchandise at a Foreign Port.

I, (A. A. or we B. B. and C. C.) of the (city or town) of (merchant or merchants, and co-partners in trade,) do hereby certify, that the goods or merchandise herein-after described have been landed in this (city, town, or port,) between the tenth and twentieth days of, from on-board the snow Edward, of Salem, whereof G. G. is at present master, viz.

- A. B. No. 1 a 10, ten hogheads } Containing fourteen thousand pounds weight
C. D. No. 3, 6, 9, 15, four tierces, } of coffee.
E. F. No. 14, 18, 22, 25, } Eight hogheads, containing ten thousand pounds weight
27, 30, 33, 36, } of brown sugar.
G. H. No. 21 a 30. Ten chests, containing seven hundred pounds weight of hyson tea.
I. K. No. 7, 16, 19. Three bales, containing one hundred and fifty pieces of nankeens.

Which, according to the bills of lading for the same, were shipped on-board the said snow Edward, at the port of Norfolk, in the United States of America, on or about the second day of August, 1795, and consigned to (me, or to us,) by I. I. of the town of Norfolk aforesaid, merchant.

Given under my hand, at the city of, this day of

Form

(B.)

Form of the Oath or Affirmation of the principal Officers of a Vessel, confirming the landing of Merchandize at a Foreign Port.

Port of _____
We, G. G. master, and H. H. mate, of the snow Edward, of Salem, lately arrived from the port of Norfolk, in the United States of America, do solemnly (swear or affirm) that the goods or merchandize, enumerated and described in the preceding certificate, dated the _____ day of _____, and signed by A. A. of the city of _____, merchant; were actually delivered in this port from on-board the said snow Edward, within the time specified in the said certificate.
(Sworn or affirmed,) at the city of _____, before me, this _____ day of _____.

(C.)

Form of a Verification of the Delivery of Merchandize at a Foreign Port, to be executed by a Consul or Agent of the United States.

I, M. M. (consul or agent of) the United States of America, at the city of _____, do declare, that the facts set forth in the preceding certificate, subscribed by A. A. of the said city, merchant, and dated the _____ day of _____, are, (to my knowledge, just and true; or, are, in my opinion, just and true, and deserving of full faith and credit).
In testimony whereof, I have hereunto subscribed my name, and affixed the seal of my office, at the city of _____, this _____ day of _____.
M. M.

(D.)

Form of a Verification of the Delivery of Merchandize, to be executed by American Merchants, or by Foreign Merchants, if there be no American, at a port where no Consul or Agent of the United States resides.

WE, the subscribers, being (American merchants, residing in the city of _____, do declare, that the facts stated in the preceding certificate, signed by A. A. of the said city, merchant, on the _____ day of _____, are, (to our knowledge, just and true; or, are, in our opinion, just and true, and worthy of full faith and credit); we also declare that there (is no consul or other public agent for the United States of America, or American merchants, as the case may be,) now residing at this place.
Dated at the city of _____, this _____ day of _____.
R. S.
T. L.

IT is proposed that the certificate of the consignee, at the foreign port of delivery, be executed pursuant to the form marked (A); or, if this form shall not be adopted, it will be necessary that the certificate should particularly set forth and describe the marks, numbers, packages, and quantities, or amount of the goods or merchandize, so consigned; the time when landed or delivered; the denomination and name of the vessel; the port to which she belongs, and the name of the master; also, the time when, the port or place where, and the person by whom, shipped or consigned, and that the person certifying the same is, in fact, the consignee.

The oath or affirmation of the master and mate, if living, or, in case of their death, of the two principal surviving officers of the vessel, may be taken according to the form marked (B), before the consul or agent of the United States, residing at the port of delivery; or, if there be no consul or agent of the United States, residing there, before the chief civil magistrate of the place: but, in cases where this cannot be done without incurring considerable expense and inconvenience, the oath or affirmation may, on the return of the vessel, be taken before a collector of the customs for any district of the United States, or before any other person duly qualified to administer oaths within the same.

With respect to the forms marked (C) and (D), it is only necessary to observe, that in all cases when merchandize entitled to a drawback or allowance shall be exported, and consigned to the master or supercargo of the vessel in which the exportation is made, or to any other person whose reputation may not be well known at the place of destination, it will merit the attention of the exporters to consider the expediency of instructing such consignee,

to communicate reasonable information to the consul or agent of the United States, or to the American or foreign merchants, residing at the port of delivery, as the case may be, in order to obtain from him or them a confirmation of the facts required to be stated in the consignee's certificate, by the declaration prescribed in the act before-recited.

THE COINS OF THE UNITED STATES, AS ESTABLISHED BY LAW.

GOLD COINS.

Dols.	Grains of fine gold.	Grains of standard ditto.
Eagles, value, each, 10	containing { 247 4-8 } { 123 6-8 } { 61 7-8 }	or { 270 } { 135 } { 67 1/2 }
Half Eagles, - - - 5		
Quarter Eagles - - - 2 1/2		

SILVER COINS.

	Grains of pure silver.	Grains of standard ditto.
Dollars - - - - -	containing { 371 4-16 } { 185 10-16 } { 92 13-16 } { 37 2-16 } { 18 9-16 }	or { 416 } { 208 } { 104 } { 41 3-5 } { 20 4-5 }
Half Dollars - - - -		
Quarter Dollars - - -		
Dimes - - - - -		
Half Dimes - - - - -		

COPPER COINS.

Cents, value each 1-100 doll.	containing { 208 } grains of copper.			
Half cent - - - 1-200 doll.				
Mills.	Cents.	Dimes.	Doll.	Eagle.
10 equal 1	10 equal 1	10 equal 1	1	1
100 equal 10	100 equal 10	100 equal 10	10	10
1000 equal 100	1000 equal 100	1000 equal 100	100	100
10000 equal 1000	10000 equal 1000	10000 equal 1000	1000	1000

Four different currencies, or rates, at which any one species of coin of the same value is reckoned in the denominations of account, have, perhaps, from the first settlement of America, been, and still continue to be, used in different parts of the union. In the New-England States; viz. New Hampshire, Massachusetts, including the district of Maine, Rhode Island, and Connecticut; in Vermont, Virginia, and Kentucky, the dollar is received at six shillings; in New York and North Carolina, at eight shillings; in New Jersey, Pennsylvania, Delaware, and Maryland, at seven shillings and sixpence; and in South Carolina and Georgia, at four shillings and eight-pence.

Conceiving that, in an extensive and commercial nation, the trade and intercourse of one extremity with another will frequently render it necessary to reduce the currency of the one to that of the other, we have framed the following

RULES FOR REDUCING THE CURRENCIES of the different States to a par with each other; as also, for reducing the Money of Account of the United States to those Currencies, and vice versa, by Decimals.

1. To reduce New England, &c. to New York and North Carolina currency, to any given sum add its third part; and, vice versa, subtract a fourth part.
2. To reduce New England, &c. to New Jersey, &c. currency, add to any given sum its fourth part; and, vice versa, subtract a fifth part.
3. To reduce New England, &c. to South Carolina and Georgia currency, as 8 to 7; and, vice versa, as 7 to 8; so is the one currency to the other.
4. To reduce New York and North Carolina to New Jersey, &c. currency, as 16 to 15; and, vice versa, as 15 to 16; so is the one to the other.
5. To reduce New York and North Carolina to South Carolina and Georgia currency, as 12 to 7; and, vice versa, as 7 to 12; so is the one to the other.
6. To reduce New Jersey, &c. to South Carolina and Georgia currency, as 45 to 28; and, vice versa, as 28 to 45; so is the one to the other.
7. To reduce any of the above currencies to the money of account of the United States, let the inferior denominations, if any, in the given sum, be annexed to the pounds in decimals, and divide, if the rate of the dollar be six shillings, by .3; if eight shillings, by .4; if seven shillings and six-pence, by .375; if four shillings and eight-pence, by .23; and, pointing off the decimal according to rule, the figures to the left will be dollars those to the right decimals of a dollar, or dimes, cents, and mills. And to reduce the money of account of the United States of either of the aforesaid currencies, multiply respectively by the decimals; by which, in the former case, it was directed to divide, and the product will be pounds and decimals of a pound.

TABLE shewing the Number of Cents, and Decimal Parts of Cents, (or Mills) in any Number of Shillings and Pence less than a Dollar, in the Currencies of the different States.

Shillings and pence, currency.		New England, Vermont, Virginia, and Kentucky.	New York and North Carolina.	N. Jersey, Pennsylvania, Delaware, & Maryland.	South Carolina and Georgia.	Shillings and pence, currency.		New England, Vermont, Virginia, and Kentucky.	New York and North Carolina.	N. Jersey, Pennsylvania, Delaware, & Maryland.	South Carolina and Georgia.
s.	d.	cents.	cents.	cents.	cents.	s.	d.	cents.	cents.	cents.	cents.
0	1	1,38	1,04	1,11	1,78	4	1	68,05	51,04	54,44	87,50
0	2	2,77	2,08	2,22	3,57	4	2	69,44	52,08	55,55	89,28
0	3	4,16	3,12	3,33	5,35	4	3	70,83	53,12	56,66	91,07
0	4	5,55	4,16	4,44	7,14	4	4	72,22	54,16	57,77	92,85
0	5	6,94	5,20	5,55	8,92	4	5	73,61	55,20	58,88	94,64
0	6	8,33	6,24	6,66	10,71	4	6	75,00	56,24	60,00	96,42
0	7	9,72	7,28	7,77	12,50	4	7	76,38	57,28	61,11	98,21
0	8	11,11	8,32	8,88	14,28	4	8	77,77	58,32	62,22	100,00
0	9	12,50	9,37	10,00	16,07	4	9	79,16	59,37	63,33	
0	10	13,88	10,41	11,11	17,85	4	10	80,55	60,41	64,44	
1	0	15,27	11,45	12,22	19,64	4	11	81,94	61,45	65,55	
1	1	16,66	12,50	13,33	21,42	5	0	83,33	62,50	66,66	
1	2	18,05	13,54	14,44	23,21	5	1	84,72	63,54	67,77	
1	3	19,44	14,58	15,55	25,00	5	2	86,11	64,58	68,88	
1	4	20,83	15,62	16,66	26,78	5	3	87,50	65,62	70,00	
1	5	22,22	16,66	17,77	28,57	5	4	88,88	66,66	71,11	
1	6	23,61	17,70	18,88	30,35	5	5	90,27	67,70	72,22	
1	7	25,00	18,75	20,00	32,14	5	6	91,66	68,75	73,33	
1	8	26,38	19,79	21,11	33,92	5	7	93,05	69,79	74,44	
1	9	27,77	20,83	22,22	35,71	5	8	94,44	70,83	75,55	
1	10	29,16	21,87	23,33	37,50	5	9	95,83	71,87	76,66	
1	11	30,55	22,91	24,44	39,28	5	10	97,22	72,91	77,77	
2	0	31,94	23,95	25,55	41,07	5	11	98,61	73,95	78,88	
2	1	33,33	25,00	26,66	42,85	6	0	100,00	75,00	80,00	
2	2	34,72	26,04	27,77	44,64	6	1		76,04	81,11	
2	3	36,11	27,08	28,88	46,42	6	2		77,08	82,22	
2	4	37,50	28,12	30,00	48,22	6	3		78,12	83,33	
2	5	38,88	29,16	31,11	50,00	6	4		79,16	84,44	
2	6	40,27	30,20	32,22	51,78	6	5		80,20	85,55	
2	7	41,66	31,24	33,33	53,57	6	6		81,24	86,66	
2	8	43,05	32,28	34,44	55,35	6	7		82,28	87,77	
2	9	44,44	33,32	35,55	57,14	6	8		83,32	88,88	
2	10	45,83	34,37	36,66	58,92	6	9		84,37	90,00	
2	11	47,22	35,41	37,77	60,71	6	10		85,41	91,11	
3	0	48,61	36,45	38,88	62,50	6	11		86,45	92,22	
3	1	50,00	37,50	40,00	64,28	7	0		87,50	93,33	
3	2	51,38	38,54	41,11	66,07	7	1		88,54	94,44	
3	3	52,77	39,58	42,22	67,85	7	2		89,58	95,55	
3	4	54,16	40,62	43,33	69,64	7	3		90,62	96,66	
3	5	55,55	41,66	44,44	71,42	7	4		91,66	97,77	
3	6	56,94	42,70	45,55	73,21	7	5		92,70	98,88	
3	7	58,33	43,75	46,66	75,00	7	6		93,75	100,00	
3	8	59,72	44,79	47,77	76,78	7	7		94,79		
3	9	61,11	45,83	48,88	78,57	7	8		95,83		
3	10	62,50	46,87	50,00	80,35	7	9		96,87		
3	11	63,88	47,91	51,11	82,14	7	10		97,91		
4	0	65,27	48,95	52,22	83,92	7	11		98,95		
4	1	66,66	50,00	53,33	85,71	8	0		100,00		

TABLE shewing the Value of Dollars, from 1 to 10,000 in the Currencies of the different States.

Dollars.	New England, Vermont, Virginia, & Kentucky.	New York & North Carolina.	N. Jersey, Pennsylvania, Delaware, and Maryland.	South Carolina and Georgia.	Dollars.	New England, Vermont, Virginia, & Kentucky.	New York & North Carolina.	N. Jersey, Pennsylvania, Delaware, and Maryland.	South Carolina and Georgia.
l.	s.	l.	s.	l.	s.	l.	s.	l.	s.
1	0	6	0	8	0	10	10	14	8
2	0	12	0	16	0	15	0	14	8
3	0	18	0	24	0	20	0	14	8
4	0	24	0	32	0	25	0	14	8
5	0	30	0	40	0	30	0	14	8
6	0	36	0	48	0	35	0	14	8
7	0	42	0	56	0	40	0	14	8
8	0	48	0	64	0	45	0	14	8
9	0	54	0	72	0	50	0	14	8
10	0	60	0	80	0	55	0	14	8
11	0	66	0	88	0	60	0	14	8
12	0	72	0	96	0	65	0	14	8
13	0	78	0	104	0	70	0	14	8
14	0	84	0	112	0	75	0	14	8
15	0	90	0	120	0	80	0	14	8
16	0	96	0	128	0	85	0	14	8
17	0	102	0	136	0	90	0	14	8
18	0	108	0	144	0	95	0	14	8
19	0	114	0	152	0	100	0	14	8
20	0	120	0	160	0	105	0	14	8
21	0	126	0	168	0	110	0	14	8
22	0	132	0	176	0	115	0	14	8
23	0	138	0	184	0	120	0	14	8
24	0	144	0	192	0	125	0	14	8
25	0	150	0	200	0	130	0	14	8
26	0	156	0	208	0	135	0	14	8
27	0	162	0	216	0	140	0	14	8
28	0	168	0	224	0	145	0	14	8
29	0	174	0	232	0	150	0	14	8
30	0	180	0	240	0	155	0	14	8
31	0	186	0	248	0	160	0	14	8
32	0	192	0	256	0	165	0	14	8
33	0	198	0	264	0	170	0	14	8
34	0	204	0	272	0	175	0	14	8

One Dollar	-	is 100	One Crown	-	-	is 110
One-half do.	-	- 50	One-half do.	-	-	- 55
One quarter do.	-	- 25	One Piftareen	-	-	- 20
One-eighth do.	-	- 12 1-2	One-half do.	-	-	- 10
One-sixteenth do.	-	- 6 1-				

TABLE of the Value and Weight of Coins, as they pass in the respective States of the Union, with their Sterling and Federal Value.

Names of Coins.	Standard Weight.	Sterling Money of G. Britain.	New Hampshire, Maine, Massachusetts, Rhode Island, Connecticut, & Virginia.	New York and North Carolina.	New Jersey, Pennsylvania, Delaware, & Maryland.	South Carolina and Georgia.	Federal Value.								
							Eagles.	Dollars.	Dimes.	Cents.	Mills.				
An English Guinea	dwt. grs. 5 6	l. s. d. 1 1 0	l. s. d. 1 8 0	l. s. d. 1 17 0	l. s. d. 1 15 0	l. s. d. 1 1 9	0	4	6	7	0	0	0	0	0
A French Guinea	5 5	1 0 0	1 7 6	1 16 0	1 14 6	1 1 5	0	4	6	6	0	0	0	0	0
A Johannes	18 0	3 12 0	4 16 0	6 8 0	6 0 0	4 0 0	0	4	0	0	0	0	0	0	0
A Half Johannes	9 0	1 16 0	2 8 0	3 4 0	3 0 0	2 0 0	0	2	0	0	0	0	0	0	0
A Moldore	6 18	1 7 0	1 16 0	2 8 0	2 5 0	1 8 0	0	1	0	0	0	0	0	0	0
A Doubloon	16 21	3 6 0	4 8 0	5 16 0	5 12 6	3 10 0	0	4	0	0	0	0	0	0	0
A Spanish Pistole	4 6	0 16 6	1 2 0	1 9 0	1 8 0	0 18 0	0	3	3	9	7	6	3	3	3
A French Pistole	4 4	0 16 0	1 2 0	1 9 0	1 7 6	0 17 6	0	3	3	7	6	1	0	0	0
A French Crown	19 0	0 5 0	0 6 8	0 8 9	0 8 4	0 5 0	0	1	1	0	0	0	0	0	0
A Dollar of Spain	17 6	0 4 6	0 6 0	0 8 0	0 7 6	0 4 8	0	1	1	0	0	0	0	0	0
An English Shilling	3 18	0 1 0	0 1 4	0 1 9	0 1 8	0 1 0	0	0	0	0	0	0	0	0	0
A Pistaren	3 11	0 0 10 $\frac{1}{2}$	0 1 2	0 1 7	0 1 6	0 0 11	0	0	0	0	0	0	0	0	0

All other Gold and Silver Coins of equal fineness are valued by Weight.