Congreſs of the United States:

AT THE SECOND SESSION,

Begun and held at the City of New-York,

On Monday the fourth of January, one thouſand ſeven hundred and ninety.

An Act *to provide more effectually for the collection of the* **duties** *impoſed by* Law *on Goods, Wares, and Merchandize, imported into the* UNITED STATES, *and on the* **tonnage** *of* SHIPS *or* VESSELS.

BE *it enacted by the* Senate *and* Houſe *of* Repreſentatives *of the* United States *of* America *in* Congreſs *aſſembled*, That for the collection of the duties impoſed by law on goods, wares and merchandize imported into the United States, and on the tonnage of ſhips or veſſels, there ſhall be eſtabliſhed and appointed, diſtricts, ports and officers in manner following, to wit:——— The State of New-Hampſhire ſhall be one diſtrict, to be called the diſtrict of Portſmouth, of which the Town of Portſmouth ſhall be the ſole port of entry; and the towns of Newcaſtle, Dover and Exeter ports of delivery only: but all ſhips or veſſels bound to or from either of the ſaid ports of delivery ſhall firſt come to, enter and clear at Portſmouth, and a Collector, Naval Officer, and Surveyor for the ſaid Diſtrict ſhall be appointed to reſide at Portſmouth——— In the State of Maſſachuſetts, ſhall be twenty diſtricts and ports of entry, to wit: Newbury-Port, Gloucester, Salem and Beverly as one: Marblehead, Boſton and Charleſtown as one; Plymouth, Barnſtable, Nantucket, Edgartown, New Bedford, Dighton, York, Biddeford and Pepperelborough as one, Portland and Falmouth as one; Bath, Wiſcaſſett, Penobſcot, Frenchman's bay, Machias and Paſſamaquady. To the diſtrict of Newbury-port ſhall be annexed the ſeveral towns or landing-places of Amsbury, Salisbury, and Haverhill, which ſhall be ports of delivery only; and a Collector, Naval Officer and Surveyor for the diſtrict ſhall be appointed to reſide at Newbury-port. To the diſtrict of Gloucester ſhall be annexed the town of Manchester, as a port of delivery only; and a Collector and Surveyor ſhall be appointed to reſide at Gloucester. To the diſtrict of Salem and Beverly ſhall be annexed the towns or landing places of Danvers and Ipſwich, as ports of delivery only; and a Collector, Naval Officer and Surveyor for the diſtrict ſhall be appointed to reſide at Salem, and a Surveyor to reſide at each of the Towns of Beverly and Ipſwich. To the diſtrict of Marblehead ſhall be annexed the town of Lynn as a port of delivery only; and a Collector for the diſtrict ſhall be appointed to reſide at Marblehead. To the diſtrict of Boſton and Charleſtown ſhall be annexed the towns or landing places of Medford, Cohaſſet and Hingham, as ports of delivery only; and a Collector, Naval Officer and Surveyor ſhall be appointed to reſide at Boſton. To the diſtrict of Plymouth ſhall be annexed the ſeveral towns or landing places of Scituate, Duxbury and Kingſton, as ports of delivery only; and a Collector for the diſtrict ſhall be appointed to reſide at Plymouth. To the diſtrict of Barnſtable ſhall be annexed the ſeveral towns or landing-places of Sandwich, Falmouth, Harwich, Veſſfleet, Provincetown, and Chatham, as ports of delivery only;

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And be it further enacted, that if any goods, wares or merchandize entered for exportation with intent to draw back the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed in any port or place within the limits of the United States as aforesaid, all such goods, wares and merchandize shall be subject to seizure and forfeiture, together with the ship or vessel from which such goods shall be landed, and the vessels or boats used in landing the same, and all persons concerned therein shall, on indictment and conviction thereof, suffer imprisonment for a term not exceeding six months; and for discovery of frauds and seizure of goods, wares and merchandize, relanded contrary to law, the several Officers established by this Act, shall have the same powers, and in case of seizure, the same procedings shall be had, as in the case of goods, wares and merchandize imported contrary to law, and for measuring, weighing or gauging goods for exportation, the same fees shall be allowed as in like cases upon the importation thereof.

And be it further enacted that if any goods, the duties upon which shall have been secured by bond, shall be re exported by the importer or importers thereof, and if the said bond shall become due before the expiration of the time herein before limited for payment of the drawback upon such goods, it shall be lawful for the Collector of the district from which the said goods shall have been exported to give farther credit for so much of the sum due upon such bond as shall be equal to the amount of the said drawback until the expiration of the said time limited for payment thereof.

And the better to secure the collection of the said duties, Be it further enacted that the President of the United States be empowered to cause to be built and equipped so many boats or cutters, not exceeding ten, as may be necessary to be employed for the protection of the revenue, the expense whereof shall not exceed ten thousand dollars, which shall be paid out of the product of the duties on goods, wares and merchandize imported into the United States, and on the tonnage of ships or vessels.

And be it further enacted, that there shall be to each of the said boats or cutters, one master and not more than three mates, first, second and third, four mariners and two boys, and that the compensations and allowances to the said officers, mariners and boys respectively shall be, to the master thirty dollars per month, and the subsistence of a Captain in the army of the United States, to a first mate twenty dollars per month, to a second mate sixteen dollars per month, to a third mate fourteen dollars per month, and to every mate the subsistence of a Lieutenant in the said Army: to each mariner eight dollars per month, to each boy four dollars per month, and to each mariner and boy the same ration of provisions which is or shall be allowed to a soldier in the said army. The said allowances for subsistence to be paid in provisions or money at the contract prices at the option of the Secretary of the Treasury.

And be it further enacted, that the officers of the said boats or cutters shall be appointed by the president of the United States, and shall respectively be deemed Officers of the customs and shall have power and authority to go on board of every ship or vessel, which shall arrive within the United States, or within four leagues of the coast thereof, if bound for the United States, and to search and examine the same, and every part thereof, and to demand, receive and certify the manifests herein before required to be on board of certain ships or vessels, and to affix and put proper fastenings on the hatches and other communications with the holds of ships or vessels, and to remain on board the said ships or vessels until they arrive at their places of destination.

And be it further enacted, that the Collectors of the respective districts may, with the approbation of the Secretary of the Treasury, provide and employ such small open row and sail boats in each district, together with the requisite number of persons to serve in them, as shall be necessary for the use of the Surveyors and Inspectors in going on board of ships and vessels and otherwise for the better detection of frauds; the expense of which shall be defrayed out of the product of duties.

And be it further enacted, that if any officer of the customs shall directly or indirectly take or receive any bribe, reward or recompense for conniving or shall connive at any false entry of any ship or vessel, or of any goods, wares or merchandize, and shall be thereof convicted, every such officer shall forfeit and pay a sum not less than two hundred nor more than two thousand dollars for each offence; and any person giving or offering any bribe, recompense or reward, for any such deception, collusion or fraud, shall forfeit and pay a sum not less than two hundred, nor more than two thousand dollars for each offence. And in all cases where an Oath is by this Act required from a master or other person having command of a ship or vessel, or from an owner or consigner of goods, wares and merchandize, his or her factor or agent, if the person, so swearing, shall swear falsly, such person shall, on indictment and conviction thereof, be punished by fine or imprisonment, or both, in the discretion of the Court before whom the conviction shall be had, so as the fine shall not exceed one thousand dollars, and the term of imprisonment shall not exceed twelve months.

And

cargo, but without specifying the particulars thereof, unless required by the said Master or person having said charge or command. And if any Ship or Vessel bound to a foreign port or place, shall depart on her voyage to such foreign port or place, without such Clearance, the said Master or person having the said charge or command shall forfit and pay the sum of two hundred dollars for such offence.

And be it further enacted, That after the first day of October next, the Act intituled "An Act to regulate the "collection of the duties imposed by law on the tonnage of Ships or Vessels, and on goods, Wares, and Merchandizes imported into the United "States", and also all other Acts or parts of Acts coming within the purview of this Act, shall be repealed, and thenceforth cease to operate, except as to the continuance of the Officers appointed in pursuance of the said Act; except also as to the recovery and receipt of such duties on Goods, Wares, and Merchandize, and on the tonnage of Ships or Vessels, as shall have accrued, and as to the payment of drawbacks and allowances in lieu thereof, upon the exportation of goods, Wares, or Merchandize which shall have been imported, and as to the recovery and distribution of fines, penalties, and forfeitures which shall have been incurred before, or upon the said day, subject nevertheless to the alterations contained and expressed in this present Act.

And Whereas, by the Act intituled "An Act to regulate the collection of the duties imposed by law on the tonnage of "Ships or Vessels, and on Goods, Wares, and Merchandizes imported into the United States", it was declared that the ruble of Russia should be rated at one hundred Cents, and by the Act intituled "An Act to explain and amend an Act intituled "An "Act for registering and clearing vessels, regulating the coasting trade, and for other purposes", that part of the said first mentioned Act, which so rated the ruble of Russia, was repealed, and made null and void: And whereas, it is doubted whether the said repeal can operate with respect to duties incurred prior thereto, as was intended by Congress; Therefore Be it enacted and declared, that the said repeal shall be deemed to operate in respect to all duties which may have arisen or accrued prior thereto.

Frederick Augustus Muhlenberg Speaker of the House of Representatives.

John Adams, Vice President of the United States, and President of the Senate.

Approved August the fourth 1790. G. Washington - President of the United States. -