

CHAP. XXIV. — *An Act relating to duties and drawbacks.*

STATUTE I.  
Sept. 11, 1841.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That on all articles imported into the United States from and after the thirtieth day of September, eighteen hundred and forty-one, there shall be laid, collected, and paid on all articles which are now admitted free of duty, or which are chargeable with a duty of less than twenty per centum ad valorem, a duty of twenty per centum ad valorem, except on the following enumerated articles, that is to say: muriatic acid, sulphuric acid or oil of vitriol, alum, tartaric acid, aquafortis, blue vitriol, calomel, carbonate of soda, corrosive sublimate, combs, copperas, indigo, nitrate of lead, red and white lead dry or ground in oil, sugar of lead, manganese, sulphate of magnesia, bichromate of potash, chromate of potash, prussiate of potash, glauber salts, rochelle salts, sulphate of quinine, refined salt-petre, which shall pay respectively the same rates of duty imposed on them under existing laws; and the following articles shall be exempt from duty, to wit: tea and coffee, all painting and statuary the production of American artists residing abroad; all articles imported for the use of the United States, and the following articles, when specifically imported by order, and for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any college, academy, school or seminary of learning, in the United States, to wit: philosophical apparatus, instruments, books, maps, charts, statues, busts of marble, bronze, alabaster, or plaster of Paris, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching, or engraving; and, also, all importations of specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery, and the models of other inventions, plants and trees, wearing apparel, and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; crude antimony, regulus of antimony, animals imported for breed, argol, gum arabic, aloes, ambergris, bole armenian, arrowroot, annotto, aniseed, oil of aniseed, amber, assafoetida, ava root, alcornoque, alba cannella, bark of cork tree unmanufactured, burr stones unwrought, brass, in pigs or bars, old brass, only fit to be remanufactured, brimstone or sulphur, barilla, braziletto, boracic acid, Burgundy pitch, berries used for dyeing, smaltz, lasting or prunella, used in the manufacture of buttons and shoes, vanilla beans, balsam tolu, gold and silver coins and bullion, clay unwrought, copper imported in any shape for the use of the mint, copper in pigs, bars, or plates, or plates or sheets, of which copper is the material of chief value, suited to the sheathing of ships, old copper fit only to be remanufactured, lapis calaminaris, cochineal, chamomile flowers, coriander seed, catsup, cantharides, castanas, chalk, coculus indicus, colombo root, cummin seed, cascarilla, cream of tartar, vegetables, and nuts of all kinds used principally in dyeing and composing dyes, lac-dye, emery, epaulets and wings of gold or silver, furs undressed of all kinds, flaxseed or linseed, flax unmanufactured, fustic, flints, ground flint grindstones, gamboge, raw hides, hemlock, henbane, horn plates for lanterns, ox and other horns, Harlem oil, hartshorn, hair unmanufactured, hair pencils, ipecacuanha, ivory unmanufactured, iris root, juniper berries, oil of juniper, kelp, kermes, madder, madder root, musk, manna, marrow and other soap stocks, and soap stuffs, palm oil, mohair, mother of pearl, needles, nux vomica, orris root, oil of almonds, opium, palm leaf, platina, Peruvian bark, old pewter fit only to be remanufactured, plaster of Paris, quicksilver, rags of any kind of cloth, India rubber, reeds unmanufactured, rhubarb, rotten stone, elephants and

After 30th Sept. 1841, certain articles to pay a duty of 20 per cent. ad valorem.  
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Articles to be exempt from duty.

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other animals' teeth, polishing stones, bristles, ratans unmanufactured, raw and undressed skins, spelter, crude saltpetre, gum Senegal, saffron, shellac, soda ash, sponges, sago, sarsaparilla, senna, sumac, tapioca, tamarinds, crude tartar, teutenegue, tin foil, tin in pigs, bars, plates, or sheets, tips of bone or horn, tortoise shell, turmeric, weld, wood or pastel, Brazil wood, Nicaragua wood, red wood, cam wood, log wood, dye woods of all kinds, unmanufactured woods of any kind, except rose wood, satin wood, and mahogany, whale and other fish oils of American fisheries, and all other articles the produce of said fisheries, and zinc; and, also, wool unmanufactured, the value whereof at the place of exportation shall not exceed eight cents per pound; *Provided*, That if any fine wool be mixed with dirt or other material, and thus be reduced in value to eight cents per pound or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal: *And provided, further*, That when wool of different qualities is imported in the same bale, bag or package, and any part thereof is worth more than eight cents a pound valued as aforesaid, that part shall pay a duty of twenty per centum ad valorem: *Provided*, That boards, planks, staves, scantling, sawed timber, and all other descriptions of wood which shall have been wrought into shapes that fit them respectively for any specific and permanent use, without further manufacture, shall be deemed and taken as manufactured wood.

Proviso.

Further proviso.

Proviso.

Duty on non-enumerated articles.

**SEC. 2.** *And be it further enacted*, That there shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are now chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable: *Provided*, That, if in virtue of this section, any duty exceeding the rate of twenty per centum ad valorem, shall be levied prior to the thirtieth of June, eighteen hundred and forty-two, the same shall not in any wise affect the disposition of the proceeds of the public lands as provided for by an act passed at the present session of Congress: *And provided, further*, That no duty higher than twenty per centum ad valorem in virtue of the said section, shall be levied and paid on any unmanufactured article.

Duty on articles manufactured from two or more materials.

Proviso.

1841, ch. 16.

Further proviso.

Drawbacks on certain sugars and rum to be reduced, how.

1829, ch. 11.  
1830, ch. 185.

**SEC. 3.** *And be it further enacted*, That from and after the passage of this act, drawbacks payable on exported refined sugars, manufactured from foreign sugars, and on exported rum, distilled from foreign molasses, shall be reduced in proportion to the reduction which shall have been made by law (after the passage of the acts of Congress of the twenty-first of January, eighteen hundred and twenty-nine, and twenty-ninth of May, eighteen hundred and thirty, allowing said drawbacks) in the duties on the imported sugars or molasses, out of which the same shall have been manufactured or distilled, and in no case shall the drawback exceed the amount of import duty paid on either of those articles.

Duty on French wines prior to 2d February next.

**SEC. 4.** *And be it further enacted*, That prior to the second day of February next, the wines of France shall not be subjected, under the provisions of this act or any existing law, to the payment of higher rates of duty than the following, namely, on red wines in casks six cents a gallon; white wines in casks ten cents a gallon, and French wines of

all sorts in bottles, twenty-two cents per gallon: *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines of Austria, than are now, or may be, by this act levied upon the red wines of Spain, when said wines are imported in casks.

*Proviso.*  
Red wines of Austria.

SEC. 5. *And be it further enacted*, That the act entitled "An act to release from duty, iron prepared for, and actually laid on railways or inclined planes," approved fourteenth of July, eighteen hundred and thirty-two, be, and the same is hereby, repealed, and there shall be laid, collected, and paid, on such iron hereafter imported, a duty of twenty per centum ad valorem: *Provided*, That such repeal shall not operate, nor shall such duties be imposed on any railroad iron, which shall be imported under the provisions of the said act prior to the third day of March, eighteen hundred and forty-three, and laid down on any railroad or inclined planes of which the construction has been already commenced, and which shall be necessary to complete the same.

Act 14th July 1832, ch. 250, relative to railroad iron, repealed, &c.

*Proviso.*

SEC. 6. *And be it further enacted*, That nothing in this act contained, shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope, or beyond Cape Horn, prior to the first day of August, eighteen hundred and forty-one.

This act not to apply to goods shipped in certain vessels.

SEC. 7. *And be it further enacted*, That all laws or parts of laws inconsistent with this act are hereby repealed.

Laws and parts of laws inconsistent with this act, repealed.

APPROVED, September 11, 1841.

STATUTE I.

Sept. 11, 1841.

CHAP. XXV.—*An Act to repeal a part of the sixth section of the act, entitled "An act to provide for the support of the Military Academy of the United States for the year eighteen hundred and thirty-eight, and for other purposes," passed July seventh, eighteen hundred and thirty-eight.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That so much of the sixth section of an act entitled, "An act to provide for the support of the Military Academy of the United States for the year eighteen hundred and thirty-eight, and for other purposes," as requires the Secretary of the Treasury to invest the annual interest accruing on the investment of the money arising from the bequest of the late James Smithson, of London, in the stocks of States, be, and the same is hereby, repealed. And the Secretary of the Treasury shall, until Congress shall appropriate said accruing interest to the purposes prescribed by the testator for the increase and diffusion of knowledge among men, invest said accruing interest in any stock of the United States bearing a rate of interest not less than five per centum per annum.

Act of July 7, 1838, ch. 169.

That part thereof relative to the investment of the interest on the Smithsonian bequest, repealed.

Said interest to be invested in United States stock.

SEC. 2. *And be it further enacted*, That all other funds held in trust by the United States, and the annual interest accruing thereon, when not otherwise required by treaty, shall in like manner be invested in stocks of the United States, bearing a like rate of interest.

Funds held in trust by U. S. &c. to be invested in U. S. stock.

SEC. 3. *And be it further enacted*, That the three clerks, authorized by the act of June twenty-third, eighteen hundred and thirty-six, "to regulate the deposits of the public money," be, and hereby are, directed to be retained and employed in the Treasury Department, as provided in said act, until the state of the public business becomes such that their services can conveniently be dispensed with.

Clerks authorized by act of 23d June 1836, ch. 115, to be retained.

APPROVED, September 11, 1841.