July 29, 1846.

Preamble. 1836, ch. 120.

1827, ch. 53.

Assent of Congress given to a change of the compact, so as to authorize the appropriation of 72 sections of land for school purposes, \&c.

Chap. LXVIII. - An Act giving the Assent of Congress to a Change of the Compurt entered into betwoen the Unitcd States and the State of Arkansas, on her Admission into the Union.
Whereas the Congress of the United States, by an act supplementary to an act for the admission of the State of Arkansas into the Union, and to provide for the due execution of the laws of the United States within the same, and for other purposes, approved June twenty-third, eighteen hundred and thirty-six, in the fifth proposition made to the State of Arkansas, and which was subsequently accepted by the General Assembly of the State of Arkansas, provided that the two entire townships of land located by virtue of an act of Congress entitled "An act concerning a Seminary of Learning in the Territory of Arkansas," approved the second day of March, eighteen hundred and twenty-seven, which, by the first-recited act of Congress, were vested in and confirmed to the General Assembly of the State of Arkansas, to be appropriated solely to the use and support of a university in said State: And whereas the General Assembly of the State of Arkansas have, by their resolution, approved December eighteen, eighteen hundred and forty-four, asked for a modification of said compact, to authorize said General Assembly to appropriate said seventy-two sections of land to common school purposes: Therefore -
Be it enacted by the Scnate and House of Representatives of the United States of America in Congress assembled, That the assent of Congress be, and is hereby, given to the change in said compact asked for by the said General Assembly, so as to authorize and empower the General Assembly of the State of Arkansas, and they are hereby authorized and empowered, to appropriate said seventy-two sections of land for the use and benefit of comrnon schools in said State, or in any other mode the said General Assembly may deem proper, for the promotion of education in said State.

Approved, July 29, 1846.

Juiy 30, 1846.

Schedules classifying amount of duties to be levied.

Chap. LXXIV. - An Act reducing the Duty on Imports, and for other Purposes.
Be it enacted by the Senate and House of Representatives of the United States of America in Congress asscmbled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following rates of duty that is to say :

On goods, wares, and merchandise, mentioned in schedule A, a duty of one hundred per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule B, a duty of forty per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule $\mathbf{C}$, a duty of thirty per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule D , a duty of twenty-five per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule E, a duty of twenty per centum ad valorem.

On goods, wares, and merchandise, mentioned in scnedule F, a duty of fifteen per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule G, a duty of $t e n$ per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule H , a duty of five per centum ad valorem.

Sec. 2. And be it further cnacted, That, from and after the first day of December next, the goods, wares, and merchandise, mentioned in schedule I, shall be exempt from duty.

Sec. 3. And be it further enacted, That, from and after the first day of December next, there shall be levied, collected, and paid, on all goods, wares, and merchandise, imported from foreign countries, and not specially provided for in this act, a duty of twenty per centum ad valorem.

Sec. 4. And be it further enacted, That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure, of goods, wares, or merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured, at the expense of the owner, agent, or consignee.

Sec. 5. And be it further enacted, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEc. 6. And be it further enacted, That all goods, wares, and merchandise, imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

Sec. 7. And be it further enacted, That the twelfth section of the act entitled " An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year instead of the term of ninety days prescribed in the said section.

Sec. 8. And be it further enacted, That it shall be lawful for the owner, consignee, or agent, of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice, as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: Provided, nevertheless, That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

Schedule I, du$t y$ free.

20 per cent duty on all imports not specially provided for.

Goods to be weighed, \&c., in certain cases at the expense of owner, dc.

Drawback in lieu of bounty on pickled fish.

Goods, \&c.imported, after July 30, and in store on 2 d Dec., to be subject to same duties as if imported after that day.
Act of $1842, \mathrm{ch}$. 270, modified.

Post, p. 53.

Owners \& coneignees of imports, actually purchased, may make addition to the entry in certain cases.

Collector to cause the dutiable value of im. ports to be appraised, and to exact 30 per cent. additional duty in certain cases.

Proviso.

Deputies and clerks to be sworn.

Form of oath, and how administered.

Importations in U.S. ressels, of dutiable goods, prohibited.

Repeal of inconsistent acts

Schedule A, 100 per cent. ad valorem.

Schedule B, 40 per cent. ad valorem.

Schedule C, 30 per cent. ad valorem.

Sec. 9. And be it further enacted, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

Sec. 10. And be it further enacted, That no officer or other person, connected with the navy of the United States, shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise, liable to the payment of any duty.

Sec. 11. And be it further enacted, That all acts and parts of acts repugnant to the provisions of this act be, and the same are herehy. repealed.

## Schedule A. - (One hundred per centum ad valorem.)

Brandy and other spirits distilled from grain, or other materials; cordials, absynthe, arrack, curacoa, kirschenwasser, liquers, maraschino, ratafia, and all other spirituous beverages of a similar character.

## Schedule B. - (Forty per centum ad valorem.)

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor refined; cassia; cloves; composition tops for tables, or other articles of furniture; comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs; pimento; prepared vegetables, meats, poultry, and game sealed or inclosed in cans, or otherwise; prunes; raisins; scagliola tops for tables, or other articles of firniture; segars, snuff, paper segars, and all other manufactures of tobacco; wines, Burgundy, champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

## Schedule C. - (Thirty per centum ad valorem.)

Ale, beer, and porter in casks or bottles; argentine, alabatta, or German silver, manufactured or unmanufactured; articles embroidered with gold, silver, or other metal ; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part, by hand; asses' skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes; baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for; bay rum; beads, of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal ; canes, and sticks. for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material ; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by
men, women, or childrer, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric; carriages and parts of carriages; cayenne pepper; cheese; cinnamon; clocks and parts of clocks; clothing ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer ; coach and harness furniture of all kinds; coal; coke and culm of coal ; combs of all kinds; compositions of glass or paste, when set; confectionary of all kinds, not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps, and galloons; court plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver or other metal ; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for ; epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal; fans and fire screens of every description, of whatever material composed; feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed; fire crackers; flats, braids, plaits, sparterre, and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses or pebbles for spectacles; glass tumblers, plain, moulded, or pressed, not cut or punted; paintings on glass; porcelain glass; grapes; gum benzoin or Benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp, unmanufactured; honey; human hair, cleansed or prepared for use; ink and ink powder ; iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for ; jewelry, real or imitation; jet and manufactures of jet, and imitations thereof; lead pencils; maccaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the cork-tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving-tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper, or of which paper is a component material, not otherwise provided for ; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for ; manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for; medicinal preparations, not otherwise provided for; metallic pens; mineral waters;
molasses; muskets, rines, and other fire-arms; nuts, not otherwise provided for, ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil; oil cloth of every description, of whatever material composed ; oils, volatile, essential, or expressed, and not otherwise provided for ; olive oil, in casks, other than salad oil; olive salad oil, and all other olive oil, not otherwise provided for; olives; paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for; paper boxes and all other fancy boxes; paper envelopes; parasols and sunshades; parchment; pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing-wax; sewing silks, in the gum or purified; shoes composed wholly of India rubber ; side-arms of every description; silk twist, and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap, Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; sirup of sugar; tobacco, unmanufactured; twines and packthread, of whatever material composed; umbrellas; vellum; vinegar; wafers; water colors; wood, unmanufactured, not otherwise provided for, and fire-wood; wool, unmanufactured.

## Schedule D. - (Twenty-five per centum ad valorem.)

Schedule D, 25 per cent. ad valorem.

Schedule E, 20 per cent. ad valorem.

Borax or tinctal ; Burgundy pitch; buttons and button moulds, of all kinds; baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for; cables and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather beds, feathers for beds, and downs of all kinds; grass cloth; hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for ; manufactures composed wholly of cotton, not otherwise provided for ; manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be, a component material, not otherwise provided for ; manufactures of silk, or of which silk shall be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for ; matting, China, and other floor matting and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates; woollen and worsted yarn.

## Schedule E. - (Twenty per centum ad valorem.)

Acids, acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous, and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for; aloes: alum; amber; ambergris; angora, Thibet, and other goat's hair or mohair unmanufactured; aniseed; animal carbon; antimony, crude and regulus of; arrow-root; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafætida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers and barks, not otherwise provided for; bismuth; bitter apples; blankets of all kinds; blank books, bound or unbound; blue or Roman vitriol, or sulphate of copper ; boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves; boũcho leaves; breccia; bronze liquor; bronze powder; butter; cadmium ; calamine ; cantharides; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children; cassia buds; castor
oil ; castorum ; cedar wood, ebony, granadilla, mahogany, rosewocd, and satin wood, unmanufactured; chocolate; chromate of lead; chromate, bichromate, hydriodate, and prussiate of potash; cobalt; cocoa-nuts; coculus indicus; copperas or green vitriol, or sulphate of iron; copper rods, bolts, nails, and spikes; copper bottoms; copper in sheets or plates, called braziers' copper, and other sheets of copper, not otherwise provided for; cream of tartar; cubebs; dried pulp; emery; ether; extract of indigo; extracts and decoctions of logwood and other dye woods, not otherwise provided for ; extract of madder; felspar; fig blue: fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for ; fish glue or isinglass ; fish skins; flaxseed; flour of sulphur; Frankfort black; French chalk; fruit, green or ripe, not otherwise provided for; fulminates or fulminating powders; furs dressed on the skin; gamboge; glue; green turtle; gunny cloth; gunpowder; hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses;-hams; hats of wool; hat bodies, made of wool, or of which wool shall be a component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value; hempseed or linseed, and rapeseed oil, and all other oils used in painting; Indian corn and corn meal ; ipecacuanha; iridium; iris or orris root; iron liquor; ivory or bone black; jalap; juniper berries; lac spirits; lac sulphur; lampblack; lard; leather, tanned, bend, or sole; leather, upper of all kinds; lead, in pigs, bars, or sheets; leaden pipes; leaden shot; leeches; linens of all kinds; liquorice paste, juice, or root; litharge; malt; manganese; manna; manufactures of flax, not otherwise provided for; manufactures of hemp, not otherwise provided for; marble in the rough, slab, or block, unmanufactured; marine coral, unmanufactured; medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for; metals, Dutch and bronze, in leaf; metals, unmanufactured, not otherwise prorided for; mineral and bituminous substances, in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material; needles of all kinds for sewing, darning, or knitting ; nitrate of lead; oats and oatmeal ; oils, neatsfoot and other animal oil, spermaceti, whale and other fish oil, the produce of foreign fisheries; opium; oranges, lemons, and limes; orange and lemon peel ; osier or willow, prepared for basket-makers' use ; patent mordant ; paints, dry or ground in oil, not otherwise provided for ; paper hangings, and paper for screens or fireboards; paving stones; paving and roofing tiles and bricks; pearl or hulled barley; periodicals and other works in the course of printing and republication in the United States; pineapples; pitch; plantains; plaster of Paris, when ground; plumbago; pork; potassium; Prussian blue; pumpkins; putty; quicksilver; quills; red chalk; rhubarb; rice, or paddy; roll brimstone; Roman cement; rye and rye flour; saddlery, common, tinned, or japanned; saffron and saffron cake; sago; sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for; salts, epsom, glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for; sarsaparilla; seppia; shaddocks; sheathing paper; skins, tanned and dressed, of all kinds; skins of all kinds, not otherwise provided for; slate pencils; smalts; spermaceti candles and tapers; spirits of turpentine; sponges; spunk; squills ; starch; stearine candles and tapers; steel, not otherwise provided for, stereotype plates; still bottoms; sulphate of barytes, crude or refined; sulphate of quinine; tallow candles; tapioca; tar; thread laces and insertings; type metal ; types, new or old; vanilla beans; verdigris; velvet, in the piece, composed wholly of cotton; velvet, in
the piece, composed of cotton and silk, but of which cotton is the component material of chief value; vermilion; wax candles and tapers; whalebone the produce of foreign fisheries; wheat and wheat flour; white and red lead; whiting, or Paris white; white vitriol, or sulphate of zinc; window glass, broad, crown, or cylinder; woollen listings; yams.

## Schedule F.-(Fifteen per centum ad valorem.)

Schedule F, 15 per cent.ad valorem.

Schedule G, 10 per cent. ad valorem.
nut-galls; pearl, mother of; pewter, when old, and fit only to be remanufactured; rags, of whatever material; raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for; safflower; saltpetre, or nitrate of soda, or potash, when crude; seedJac; shellac ; sumac; tin, in pigs, bars, or blocks; tortoise, and other shells unmanufactured; turmeric; waste, or shoddy; weld; zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

## Schedere I. - (Exempt from duty.)

Animals imported for breed; bullion, gold and silver; cabinets of coins, medals, and other collections of antiquities; coffee and tea,

Schedule I, ex. empt from duty. when imported direct from the place of their growth or production, in American yessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges; coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver, and copper; copper ore; copper, when imported for the United States mint; cotton; felt, adhesive, for sheathing vessels; garden seeds, and all other seeds, not otherwise provided for; goods, wares, and merchandise, the growth, produce, or manufacture, of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed; - Provided, That all regulations to ascertain the identity thereof prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with; - guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale; junk, old; models of inventions and other improvements in the arts;-Provided, That no article or articles shall be deemed a model or improvement, which can be fitted for use; - oakum; oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries; paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary; - Provided, The same be imported in good faith as objects of taste, and not of merchandise; - personal and household effects (not merchandise) of citizens of the United States dying abroad; plaster of Paris, unground; platina, unmanufactured; sheathing copper, but no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal; specimens of natural history, mineralogy, or botany ; trees, shrubs, bulbs, plants, and roots, not otherwise provided for; wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States; -Provided, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establisbment, or for sale.

Approved, July 30, 1846.

