

same have actually been purchased, or by the manufacturer or owner thereof, if the same have been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner; and said invoices shall, at or before the shipment thereof, be produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by said purchaser, manufacturer, owner, or agent, setting forth that said invoice is in all respects true; that it contains (if the goods, wares, and merchandise mentioned therein are subject to ad valorem duty, and were obtained by purchase) a true and full statement of the time when and the place where the same were purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in said invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no different invoice of the goods, wares, and merchandise mentioned in the invoice so produced has been or will be furnished to any one. If said goods, wares, or merchandise have been actually purchased, said declaration shall also contain a statement that the currency in which said invoice is made out is the currency which was actually paid for said goods, wares, or merchandise by the purchaser. And the person so producing said invoice shall at the same time declare to said consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of said goods, wares, or merchandise; whereupon the said consul, vice-consul, or commercial agent shall indorse upon each of said triplicates a certificate, under his hand and official seal, stating that said invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the goods, wares, or merchandise therein mentioned. And thereupon the said consul, vice-consul, or commercial agent shall deliver to the person producing the same one of said triplicates, to be used in making entry of said goods, wares, or merchandise; shall file another in his Office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of said goods, wares, or merchandise. And no goods, wares, or merchandise imported into the United States from any foreign place or country after said first day of July eighteen hundred and sixty-three, shall be admitted to an entry unless the invoice presented shall in all respects conform to the requirements hereinbefore mentioned, and shall have thereon the certificate of the consul, vice-consul, or commercial agent hereinbefore specified, nor unless said invoice be verified at the time of making such entry by the oath or affirmation of the owner or consignee, or the authorized agent of the owner or consignee thereof, certifying that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, except as herein-after provided, unless the triplicate transmitted by said consul, vice-consul, or commercial agent to the collector shall have been received by him. And if such owner, consignee, or agent, of any

goods, wares, or merchandise, shall knowingly make, or attempt to make an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which shall not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, said goods, wares, or merchandise, or their value, shall be forfeited and disposed of as other forfeitures for violation of the revenue laws: Provided, That where, from a change of the destination of any such goods, wares, or merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, as hereinbefore provided, or from other cause, the triplicate transmitted to the collector of the port to which such goods, wares, or merchandise were originally destined, shall not have been received at the port where the same actually arrive, and where it is desired to make entry thereof, said goods, wares, and merchandise may be admitted to an entry on the execution by the owner, consignee, or agent of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. And it shall be the duty of the collector of the port where such entry shall be made immediately to notify the consul, vice-consul, or commercial agent, to whom such invoice shall have been produced, to transmit to such collector a certified copy thereof; and it shall be the duty of such consul, vice-consul, or commercial agent to transmit the same accordingly, without delay; and said duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received: Provided, that such liquidation shall not be delayed longer than eighteen months from the time of making such entry: And provided, further, That when, from accident or other cause, it shall be impracticable for the person desiring to make entry of any goods, wares, or merchandise, to produce at the time of making such entry, any invoice thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury, to authorize the entry of such goods, wares, or merchandise, upon such terms and in accordance with such general or special regulations as he may prescribe. And the Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under this Act as in other cases of forfeiture under the revenue laws: And provided, further, That the provisions of this Act shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States; nor shall any thing herein contained be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law. And this Act shall be construed only to modify and not repeal the Act of March first eighteen hundred and twenty-three, entitled, "An Act supplementary to, and to amend an Act entitled, 'An Act to regulate the collection of duties on imports and tonnage,' passed March second one thousand seven hundred and ninety-nine, and for other purposes;" and the form of oaths therein set forth shall be modified accordingly: And provided, further, That the provisions of this Act shall not apply to invoices of goods, wares, or merchandise, imported into any port of the United States from any place beyond Cape Horn or the Cape of Good Hope until the first day of January eighteen hundred and sixty-four.