

Customs dues; and of an Act of Congress permanently increasing the duties on Imports and for other purposes.

Joint Resolution to continue in force the joint resolution entitled "Joint resolution to increase temporarily the Duties on Imports," approved April 29th, 1864.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, that the joint resolution increasing the Duties on Imports, approved 29th April, 1864, be and is hereby continued in force until the first day of July next.

[Approved, 17 June, 1864.]

An Act to increase duties on imports and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that on and after the first day of July, anno Domini eighteen hundred and sixty-four, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on goods, wares, and merchandize herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On teas of all kinds, twenty-five cents per pound.

Second. On all sugar not above number twelve, Dutch standard in colour, three cents per pound.

On all sugar above number twelve, and not above number fifteen, Dutch standard in colour, three cents and a half per pound.

On all sugar above number fifteen, not stove-dried, and not above number twenty, Dutch standard in colour, four cents per pound.

On all refined sugar in form of loaf, lump, crushed, powdered, pulverised, or granulated, and all stove-dried or other sugar above number twenty, Dutch standard in colour, five cents per pound: Provided, That the standard by which the colour and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

On sugar candy, not coloured, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined when tintured, coloured, or in any way adulterated, valued at thirty cents per pound, or less fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

Third. On molasses from sugar-cane, eight cents per gallon. On syrup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two cents and a half per pound: Provided, That all syrups of sugar or sugar-cane, cane juice, concentrated molasses or concentrated melado, entered under the name of molasses, or any other name than syrup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Sec. 2. And be it further enacted, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and mer-

chandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On brandy, for first proof, two dollars and fifty cents per gallon.

On other spirits, manufactured or distilled from grain or other materials, for first proof, two dollars per gallon.

On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages, not otherwise provided for, two dollars per gallon.

On bay rum, one dollar and fifty cents per gallon.

On wines of all kinds, valued at not over fifty cents per gallon, twenty cents per gallon and twenty-five per centum ad valorem; valued at over fifty cents, and not over one dollar per gallon, fifty cents per gallon and twenty-five per centum ad valorem; valued at over one dollar per gallon, one dollar per gallon and twenty-five per cent. ad valorem: Provided, That no champagne or sparkling wines, in bottles, shall pay a less rate of duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint, or six dollars per two dozen bottles, each bottle containing not more than one pint.

On all spirituous liquors, not otherwise enumerated, one hundred per centum ad valorem: Provided, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem: Provided, further, That all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon: And provided, further, That brandies, or other spirituous liquors, may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate duty of two cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as hereinbefore mentioned.

Second. On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon.

Third. On cigars of all kinds, valued at fifteen dollars or less per thousand, seventy-five cents per pound and twenty per centum ad valorem; valued at over fifteen dollars and not over thirty dollars per thousand, one dollar and twenty-five cents per pound and thirty per centum ad valorem; valued at over thirty dollars and not over forty-five dollars per thousand, two dollars per pound and fifty per centum ad valorem; valued at over forty-five dollars per thousand, three dollars per pound, and sixty per centum ad valorem: Provided, That paper cigars or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars.

On snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise of all descriptions, fifty cents per pound.

On tobacco in leaf, manufactured and not stemmed, thirty-five cents per pound.

On tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for, fifty cents per pound.