

ornament of the same metals, when these shall augment their value one-third, shall pay eight per cent. of their value.

Art. 4. All articles of importation not excepted in the previous articles shall pay fifteen per cent.

Art. 5. The impost of wharfage for articles of direct despatch shall be five cents for every eight arrabas of weight, or its equivalent in bulk, according to the classification of the bulk which the Executive Power will form.

Art. 6. The leakage granted to wines, spirits, liqueur, beer in casks, and vinegar, shall be calculated according to the port where the vessel loaded, and to the port of the nation where she entered; considering it at ten per cent: for the ports situated the other side of the line, at six per cent. for the ports on this side, and three per cent. for ports within the Capes. The loss granted to wines, spirits, liqueur, beer, vinegar, and oil, in bottles, shall be five per cent. for breakage.

## CHAPTER II.

### *Of Exports by Land and Water.*

Art. 7. The following shall pay five per cent. of their value on exportation:—Horse and cow hides of all kinds, those of mules and sheep, skins in general, jerked and salted beef, hide-cuttings, salt tongues, ostrich feathers, bones, bone-ash, horns, horn-clippings, horsehair, washed and dirty wool, animal oil, tallow, and fluid and solid grease; cattle, horses, and sheep.

Art. 8. Every other production or manufacture not expressed in the preceding Article, such as gold and silver, coined or in bullion, is free of all import duty.

## CHAPTER III.

### *Of Deposit and Transit.*

Art. 9. The Custom-houses duly authorized shall admit to deposit every article which is introduced liable to import duty.

Art. 10. The deposit shall be made at the discretion of the Government, either in government stores or in that of private parties, under the immediate dependency of the Custom-house, the fiscal not being responsible for losses or damages of merchandize in private deposits; and further, if it considers it convenient, it can oblige the removal of the goods from the private stores to those of the State.

Art. 11. It corresponds in all cases to the Executive Power the regulation of the deposits in private stores.

Art. 12. The time for which merchandize is admitted to deposit is limited to the term of two years, counting from the date of the entry of the vessel, this time elapsed, their despatch will be obligatory for consumption or transit, it being able, notwithstanding, to renew the deposit, after examining the goods and paying the warehousing and wharfage in arrears.

Art. 13. The impost of warehousing and wharfage shall be paid on the goods bearing the deposit, and this shall be arranged by a tariff which the Executive Power shall form and revise every year.

Art. 14. A month begun with goods in deposit shall be considered for the recovery of the impost as a month concluded.

Art. 15. The fiscal is responsible for the effects deposited in his own warehouses, saving accident beyond control, or injury arising from the inherent nature of the goods or their coverings.

Art. 16. The Custom-house shall allow the free transit of merchandize in deposit from one port to

another of those authorized for the same in the Republic.

Art. 17. The Custom-house will likewise permit, free of duty, the transshipment of all goods within the term of forty days, counting from the day of entry of the vessel bringing the same, or presenting a copy of the manifest, excepting those for which the copy of the manifest is not necessary, or those which the parties declare, on the entry of the vessel, have only arrived in transit for foreign ports.

## CHAPTER IV.

### *Of the manner of calculating the Duties.*

Art. 18. The duties shall be arranged by overseers, accompanied by valutors, and it shall be calculated upon the articles of importation upon their value in deposit, and upon the products for exportation upon their value in the market at the time of their shipment, with the exception of those which by their nature can be previously classified and valued, which duties shall be calculated by a tariff of valuation formed upon the same basis of prices.

Art. 19. The Executive Power shall fix and designate every six months the valuation of the merchandise and produce which are to be included in the tariff spoken of in the preceding Article.

Art. 20. The merchandise which appears damaged at the time of despatching it, shall be valued by the price it obtains in public auction, with the deduction of the corresponding duty, the account of which must be rendered within thirty days from the day of despatch.

Art. 21. In case of a difference arising between the overseer, valuator, and the interested party, respecting the valuation of any merchandise or product of the country not included in the tariff of valuation, its despatch shall be put off until the difficulty is overcome; and this not being accomplished within eight days, the Custom-house shall have the right, and may likewise be obliged, to hold the article at the valuation it may see fit to put upon it, paying for it in treasury bills.

Art. 22. From the merchants shall be accepted bills payable at three and six months, when the amount of duty passes fifty dollars; under this sum it shall be paid in ready cash.

Art. 23. The duties of exportation shall be paid in ready cash, and at the port of loading, the goods being despatched directly for a foreign port, neither can they be embarked in transit from one point to another of the Republic without their having been despatched by paying the duties, or a security given in the form to be determined by the Executive Power.

## CHAPTER V.

### *Additional Duties.*

Art. 24. All goods and merchandise subject to duty of importation shall pay a duty of two and a-half per cent.

Art. 25. The produce of the country subject to duty of exportation shall pay an additional duty of five per cent.

Art. 26. The additional duties shall be liquidated and collected separately from the ordinary duties.

## CHAPTER VI.

### *General Dispositions.*

Art. 27. The payment of duties payable in all the Custom-houses of the Republic can be made in any of the monies expressed by the National Law