

less than one dozen bottles of not more than one quart each; and wine, brandy, or other spirituous liquor imported into the United States, and shipped after the first day of October, eighteen hundred and sixty-six, in any less quantity than herein provided for, shall be forfeited to the United States.

SEC. 2. And be it further enacted, that, the second proviso in section four of an Act entitled "An Act amendatory of certain Acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five, shall be construed to include any ship, vessel, or steamer to or from any port in the Sandwich Islands or Society Islands.

SEC. 3. And be it further enacted, that so much of an Act entitled "An Act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August-eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said Act, for five years from and after the fourteenth day of July, eighteen hundred and sixty-seven.

SEC. 4. And be it further enacted, that all laws and parts of laws allowing fishing bounties to vessels hereafter licensed to engage in the fisheries be, and the same are hereby repealed: provided, that from and after the date of the passage of his [this] Act, vessels licensed to engage in the fisheries may take on board imported salt in bond to be used in curing fish, under such regulations as the Secretary of the Treasury shall prescribe, and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

SEC. 5. And be it further enacted, that from and after the passage of this Act, all goods, wares, or merchandize arriving at the ports of New York, Boston, and Portland, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Point Isabel, Texas, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the Republic of Mexico, may be entered at the Custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such rules, regulations, and conditions for the protection of the revenue, as the Secretary of the Treasury may prescribe.

SEC. 6. And be it further enacted, that imported goods, wares, or merchandize in bond, or duty-paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the provinces or republic aforesaid, be transported from one port or place in the United States to another port or place therein, over the territory of said provinces or republic, by such routes, and under such rules, regulations and conditions, as the Secretary of the Treasury may prescribe; and the goods, wares, and merchandise, so transported, shall, upon arrival in the United States from the provinces, or republic aforesaid, be treated in regard to the liability to, or exemption from, duty or tax, as if the transportation had taken place entirely within the limits of the United States.

SEC. 7. And be it further enacted, that whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the parties have failed to comply with the requirements of the fourteenth and fifteenth sections of

the Act entitled "An Act to increase the duties on imports; and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and the Secretary of the Treasury shall be satisfied that said non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the Treasurer in favour of the person or persons entitled to the over-payment, directing the said Treasurer to refund the same out of any money in the treasury not otherwise appropriated.

SEC. 8. And be it further enacted, that the provisions of the second, third, and fourth sections of the Act approved March second, eighteen hundred and thirty-three, entitled "An Act further to provide for the collection of duties on imports," and of the twelfth section of the Act approved March third, eighteen hundred and sixty-three, entitled "An Act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favour of the United States, and for other purposes," shall be taken and deemed as extending to and embracing all cases arising or which may have heretofore arisen, and all suits and prosecutions heretofore brought and now pending, or which may hereafter be brought against any officer of the United States or other person by reason of any acts done or proceedings had by such officer or other person, under authority or color of the Act approved March twelve, eighteen hundred and sixty-three, entitled "An Act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States," or the Act approved July two, eighteen hundred and sixty-four, entitled "An Act in addition to the several Acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection:" provided, that such acts done or proceedings had under the two Acts last aforesaid, or under color thereof, shall have been done and had under the authority or by the direction of the executive government of the United States: and provided further, that when a recovery shall have been, or shall hereafter be, had in any such suit or prosecution brought, or which may hereafter be brought, as aforesaid, the payment of the amount recovered, as provided for in the said twelfth section of the Act approved March third, eighteen hundred and sixty-three aforesaid, shall be made out of the moneys arising and obtained from the proceeds of sales and leases and fees collected and paid over to the Government under the two Acts approved March twelve, eighteen hundred and sixty-three, and July second, eighteen hundred and sixty-four, aforesaid, in relation to captured and abandoned property.

SEC. 9. And be it further enacted, that in determining the dutiable value of merchandise hereinafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less