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REPORT ON THE FINANCES.

DECEMBER, 1842.

TREASURY DEPARTMENT, *December 15, 1842.*

SIR: In obedience to the directions of the act of Congress of the 10th of May, 1800, entitled, "An act supplementary to the act entitled 'An act to establish the Treasury Department,'" and an act entitled "An act to establish the fiscal year," &c., approved the 26th August, 1842, the Secretary of the Treasury respectfully submits the following report:

I. OF THE PUBLIC REVENUE AND EXPENDITURE.

The balance in the Treasury on the 1st January, 1842, (exclusive of the amount deposited with the States, trust funds, and indemnities,) was..... \$230,483 68

The receipts into the Treasury during the first three quarters of the present year, amount to. \$26,616,593 78

Viz:

From customs.....	\$14,260,830 35
From lands.....	1,091,638 95
From miscellaneous and incidental sources.....	112,967 17
From Treasury notes per act 15th of February, 1841.....	1,060,206 05
From Treasury notes per act 31st of January, 1842.....	7,794,821 59
From loan of 1841, '42.	2,296,129 67

The receipts for the fourth quarter, it is estimated, will amount to..... 7,886,000 00

Viz:

From customs.....	\$4,000,000 00
From lands.....	366,000 00

From miscellaneous and incidental sources	\$20,000 00
From Treasury notes	2,500,000 00
From loan	1,000,000 00

Making the total estimated receipts for the year \$34,502,593 78

And, with the balance in the Treasury on the 1st January last, an aggregate of \$34,733,077 46

The expenditure for the first three quarters of the present year have amounted to \$26,264,882 20

Viz:

Civil list, foreign intercourse, and miscellaneous	\$4,371,933 93
Army, fortifications, pensions, fulfilment of Indian treaties, suppressing Indian hostilities, &c.	7,065,035 95
Naval service	6,717,084 17
Treasury notes redeemed including interest	7,856,400 35
Public debt, including interest on the loan	254,427 80

The expenditures for the fourth quarter are estimated on data furnished by the respective Departments, at \$8,238,278 15

Viz:

Civil, foreign intercourse, and miscellaneous, (including the amounts due to States for distribution of the sales of public lands; and amounts due to Mississippi and Alabama, under act of September 4, 1841)	\$2,144,013 97
Army, fortifications, pensions, fulfilment of Indian treaties, suppressing Indian hostilities, &c.	3,710,436 45
Naval service	1,828,385 15
Interest on loan	152,442 58
Unclaimed dividends	3,000 00
Principal and interest on	

Treasury notes	\$400,000 00
To which add outstanding warrants issued prior to 1st January, 1842.	\$805,475 03
Making	\$35,308,634 38
Leaving a deficiency in the Treasury on the 31st Decem- ber, 1842, of	\$575,556 92

The above estimates of expenditures for the fourth quarter of the present year include, as it will be perceived, the sum of \$805,474 03, being the amount of outstanding warrants issued prior to the 1st January, 1842. It is presumed, however, that a like sum will remain outstanding on the 1st January next; and that instead of the apparent deficiency as stated above, there will be an actual balance in the Treasury, on the 1st January, 1843, of at least \$224,000. It is expected also that a like amount of warrants may be outstanding on the 30th June, 1843, and at the end of the succeeding fiscal year.

It is proper to remark that, at the time the estimates of the expenditures for the fourth quarter were prepared by the several Departments, it was believed that the expenditures for the current quarter would amount to the sum already stated; but it is now ascertained that they will fall considerably short of that amount; yet as they will become a charge on the Treasury early in the next year, it has not been deemed necessary to alter the amount as first estimated.

II. OF THE ESTIMATES OF THE PUBLIC REVENUE AND EXPENDITURES FOR THE HALF CALENDAR YEAR ENDING 30TH JUNE, 1843.

The receipts for the half year are estimated as follows:

From customs	\$7,500,000 00
From lands	1,500,000 00
From Treasury notes and loan	5,538,113 45
From miscellaneous sources	50,000 00
	<u>\$14,588,113 45</u>

The expenditures for the half calendar year ending the 30th June, 1843, are estimated at..... 10,381,186 76

Viz:

Civil, miscellaneous, and foreign inter- course	\$2,722,796 80
Army, fortifications, pensions, fulfilment of Indian treaties, suppressing of Indian hostilities, &c.	3,033,829 50
Naval service	4,019,060 46
Interest on public debt and Treasury notes	605,500 00

III. OF THE ESTIMATES OF THE PUBLIC REVENUE AND EXPENDITURES FOR THE FISCAL YEAR ENDING THE 30TH JUNE, 1844.

The receipts for the fiscal year ending the 30th June, 1844, are estimated as follows:

From customs.....	\$16,000,000	00
From lands.....	2,700,000	00
From miscellaneous sources.....	150,000	00
	<u> </u>	\$18,850,000 00

The expenditures for the fiscal year ending the 30th June, 1844, are estimated at..... 20,945,498 76

Viz:

Civil, miscellaneous, and foreign inter- course.....	\$3,804,334	44
Army, fortifications, pensions, fulfilment of Indian treaties, suppressing of Indian hostilities, &c.....	8,612,042	61
Naval service.....	7,318,021	71
Interest on public debt and Treasury notes.....	<u>1,211,000</u>	<u>00</u>

By the foregoing statements it will appear that a deficiency will exist in the Treasury on the 31st December, 1842, of..... \$575,556 92

The receipts for the half calendar year ending on the 30th June, 1843, are estimated at..... 14,588,113 45

And the expenditures for the same period at..... 10,381,186 76

Leaving a balance of..... 4,306,926 69

From which deduct the amount of deficiency as above, and the balance remaining in the Treasury on the 30th June, 1843, will be..... 3,731,369 77

The receipts into the Treasury for the fiscal year ending on the 30th June, 1844, are estimated at..... 18,850,000 00

Making, with the balance as above..... 22,581,369 77

From which deduct the estimated expenditures for the fiscal year..... 20,945,498 76

And the balance in the Treasury on the 30th June, 1844, will amount to..... \$1,635,871 01

Assuming, as is highly probable, that the balance of the loan authorized by the acts of 21st July, 1841, and 15th April, 1842, amounting to \$5,538,113 45, will be negotiated prior to the 15th April, 1843, the limit of the term within which it can be taken, it has been included in the receipts of the next half year. Should, however, this reasonable expectation be disappointed as to the whole amount of such balance, the deficiency thence arising may be supplied by the issue of Treasury notes under the authority of the act of 31st August last, to the amount of \$3,500,000; which sum, together with that realized by the sale of stock, will, it is believed, place in the Treasury an available amount adequate to meet all the anticipated demands up to the 30th June, 1844; and if the whole of the balance of the loan be taken within the period limited

by law, the several balances remaining in the Treasury on the 30th June, 1843, and 30th June, 1844, will be as indicated in the foregoing exhibit.

It will be perceived that, in the estimate of expenditures subsequent to the 1st of January next, the redemption of Treasury notes is not taken into account. But few notes have been presented at the Department for redemption since the passage of the act of the 31st August last, and nearly the whole amount cancelled since that day were taken in payment of public dues. Should the notes issued under the act above mentioned be placed on the same footing with the previous issues, so as to bear interest after maturity, payable half-yearly, until called in for redemption, it is believed but a small amount would fall into the expenditures for the ensuing eighteen months. It is recommended, therefore, that this be done: otherwise the expenditures during the period last mentioned must necessarily be increased to the amount of probably three to four millions of dollars, in redemption of issues under the act of 31st August last. But for the purpose of guarding against unforeseen contingencies, it is further recommended that the existing authority to reissue Treasury notes should be extended to the 30th June, 1844.

The loan of \$5,672,976 88, borrowed under the provisions of the act of the 21st July, 1841, will be redeemable on the 1st January, 1845; and on the assumption that a reissue of Treasury notes, as above suggested, shall be authorized by Congress, the whole amount now outstanding, together with that of the issues that may be hereafter made, under the act of 31st August last, will fall due prior to the 30th June, 1845. Although payment of those notes may not be at once demanded when due, and the time of repayment of the loan of 1841 is placed at the pleasure of Government, yet the liability to pay those several amounts must exist, and the means to provide for the exigency can be afforded only by further legislation.

The present tariff, in its main features, resembles so nearly the bill submitted to Congress by the Department on the 9th May last, that the views expressed in the report which accompanied the bill, may be considered as applicable, to a great extent, to the system of duties now established. The period within which the tariff has been in operation has been much too short to furnish any decisive evidence as to its permanent influence upon importations. The foreign trade of the country has continued to decline, and importations have been comparatively small since the passage of the act. How far this state of things may have been influenced by the existing system of duties, it is impossible to determine. The smallness of the importations may be well accounted for by the embarrassed condition of the country and extremely limited means of purchase. The amount of foreign commodities in our markets is still found greatly to exceed the demand, and the fall in the prices of merchandise since the 1st of September is supposed to be, on an average, not less than ten per cent. This fact will be found verified in a letter from the collector at New York, annexed hereto, to which reference is respectfully made; and it is deemed conclusive to show that the decline in the importations since the 1st September cannot justly be

referred to our system of duties, and that the effect of the existing tariff remains to be determined by further and more satisfactory experience.

The importance of adequate provision for revenue cannot be too often or too strongly urged upon the attention of Congress. The resources of the country are abundant; internal taxation, either direct or indirect, has not of late years been found necessary, and it is still believed that a system of custom-house duties may be made sufficiently comprehensive to yield an income commensurate with all the wants of the country.

There are various articles of import, several of them of very large and universal consumption, at present untaxed, or subject to duties extremely low, and some of which without, perhaps, in any considerable degree, lessening the amount of their consumption, might bear imposts yielding an aggregate addition to the revenue accruing under the existing laws of not less than \$3,000,000. These offer themselves for selection, and it rests with the wisdom of Congress to make that selection, or adopt any other mode of securing the receipt of such an amount of revenue as shall be deemed sufficient to meet the expenses of an economical administration of the Government, and afford the means of sustaining measures necessary for the defence of the country and the maintenance of the public credit.

This last object is of infinite importance. The honor of the country, its just self-respect, the pride which every citizen must feel in the high character of its Government,—all these require that the public faith and the credit of that Government should be placed above doubt or question.

Deeming it highly probable that the policy of establishing a warehouse system might engage the deliberations of Congress at the present session, the attention of collectors and other officers at various ports was called to this subject by a circular issued from the Department on the 24th November last, a copy of which, together with the answers received, and a table of exports of foreign merchandise, is annexed. It has been thought advisable, also, for the sake of convenient reference in a matter of such general interest, to attach to this report a copy of the statute of the 3d and 4th William IV., which embodies the warehouse system of Great Britain in a form matured by a long experience. In connection with this will be found a copy of regulations established under authority of the statute above mentioned; by the commissioners of the Treasury, which will afford a satisfactory view of the practical operation of the system as it now exists in that country.

I am, very respectfully, sir, your obedient servant,

W. FORWARD, *Secretary of the Treasury.*

To the SPEAKER of the House of Representatives.

LIST OF DOCUMENTS

ANNEXED TO THE ANNUAL REPORT ON THE FINANCES.

- A. Receipts from January 1 to September 30, 1842.
 B. Expenditures during the same period.
 C. Statement of the public debt.
 D. Amount of imports for 1840, 1841, and 1842.
 E. Amount of imports and exports for the year ending Sept. 30, 1842.
 F. Amount of exports of foreign merchandise from 1821 to 1841.
 G. Report of collector of the customs at New York on the tariff.
 H. Warehouse system of Great Britain.
 I. Correspondence with collectors and others, in relation to the establishment of the warehouse system in the United States.

A.

Statement of Moneys received into the Treasury from all sources other than customs, public lands, and funds held in trust by the Government, from January 1 to September 30, 1842.

Arrears of internal revenue	\$495 00
On account of the patent fund	26,553 59
Moneys received from persons unknown	206 70
Dividends on stock in the Louisville and Portland canal ..	56,912 53
Surplus emoluments of officers of the customs	318 03
Debts due from banks to the United States	23,078 11
On account of the late United States trading establishment with the Indians	1,456 92
Fines, penalties, and forfeitures	1,592 44
Moneys received under the act concerning consuls and vice-consuls	121 80
Surplus emoluments of district attorneys	148 58
Moneys received from balances of advances made by War Department	2,083 47
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	\$112,967 17
Moneys received on account of Treasury notes issued per act of February 15, 1841	1,060,206 05
Moneys received on account of Treasury notes issued per act of January 31, 1842	7,794,821 59
Moneys received on account of the loan of 1841 and 1842 ..	2,296,129 67
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	\$11,264,124 48
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TREASURY DEPARTMENT,
 REGISTER'S OFFICE, December 5, 1842.

T. L. SMITH, Register.

B.

*Statement of Expenditures of the United States, exclusive of the trust funds,
from January 1 to September 30, 1842.*

CIVIL, MISCELLANEOUS, AND FOREIGN INTERCOURSE.

Legislature	\$989,795 92
Executive Departments	679,404 12
Officers and clerks of the Mint and branches	33,652 55
Surveyors and their clerks	37,018 48
Secretary to sign patents for public lands	1,125 00
Commissioner of Public Buildings, Wash- ington	2,250 00
Governments in the Territories of the United States	111,397 82
Judiciary	416,429 09
	\$2,271,072 78
Payment of sundry annuities	600 95
Mint establishment	47,966 18
Support and maintenance of light-houses	293,678 69
Surveying the public lands	72,773 40
Surveying the coast of the United States ..	61,734 00
Registers and receivers of land offices	1,838 06
Keepers of the public archives in Florida ..	750 00
Repayment for lands erroneously sold	12,971 99
Marine hospital establishment	73,964 81
Building marine hospital at Mobile	10,362 45
Roads and canals within State of Mississippi	18,722 06
Furniture for President's house	1,500 00
Public buildings in Washington, &c.	153,596 34
Penitentiary in the District of Columbia ..	7,503 50
Building custom-houses	73,499 15
Relief of the corporate cities in the District of Columbia, principal and interest	114,600 56
Salaries of receivers general, &c.	1,637 24
Contingencies	160 79
Relief of sundry individuals	117,822 49
Relief of certain inhabitants of East Florida ..	122,802 84
Payment for horses, &c.	1,361 72
Additional compensation to collectors, &c. .	20,405 09
Patent fund	37,732 50
Sixth census	177,685 69
Refunding duties	98,529 56
Debenture and other charges	122,704 00
Survey of the boundary between the United States and Texas	1,366 46
Exploration and survey of the northeastern boundary of the United States	42,151 42
To meet the engagements and pay the debts of the Post Office Department	53,697 00

Preparing documents ordered by Congress	\$39,532 68	
Miscellaneous items	27,258 40	
		<u>\$1,810,910 02</u>
Salaries of Ministers of the United States..	46,345 05	
Salaries of Secretaries of Legation.....	12,216 66	
Salaries of Chargés d'Affaires	42,900 28	
Salary of Minister Resident to Turkey....	3,355 00	
Salary of dragoman to Turkey, and contin- gencies.....	1,025 00	
Outfits of Ministers to Russia, &c., and Chargés d'Affaires to Portugal, &c.....	27,000 00	
Outfits of Chargés d'Affaires to Sweden, &c..	18,000 00	
Contingent expenses of all the missions abroad	38,453 58	
Contingent expenses of foreign intercourse.	25,500 00	
Intercourse with Barbary Powers.....	8,309 00	
Diplomatic agents in Europe to attend to the tobacco interest.....	2,000 00	
Salaries of consuls at London and Paris..	166 66	
Relief and protection of American seamen.	43,968 31	
Allowance for office-rent, clerk-hire, &c., to American consuls at London.....	3,444 47	
Expenses of the commission under the con- vention with Mexico.....	9,117 12	
Expenses incurred by the legation at Mex- ico, for subsistence, &c., to prisoners...	5,150 00	
Interpreters, guards, and other expenses, Turkish dominions.....	3,000 00	
		<u>\$289,951 13</u>

MILITARY ESTABLISHMENT.

Pay of the Army.....	\$1,012,149 58
Subsistence of officers.....	370,762 35
Subsistence department.....	390,616 59
Quartermaster's department.....	256,140 72
Incidental expenses of the Quartermaster's department.....	122,037 92
Transportation of officers' baggage.....	30,502 43
Transportation of the Army.....	100,235 16
Forage.....	76,396 82
Purchasing department.....	288,364 72
Payments in lieu of clothing for discharged soldiers.....	13,021 53
Clothing for officers' servants.....	6,150 19
Two months' pay to reenlisted soldiers, and expenses of recruiting.....	16,218 30
Medical and Hospital department.....	28,676 38
Contingencies of the Army.....	1,266 12
Arrearages prior to July, 1815.....	830 32

Arrearages prior to July, 1817, per act January 27, 1835	\$138	34
Invalid and half-pay pensions.....	177,770	34
Pensions to widows and orphans, (payable through the Third Auditor's office).....	1,594	78
Pensions to widows and orphans, per act of July 4, 1836	163,413	24
Revolutionary pensions, per act of March 18, 1818.....	132,036	00
Revolutionary claims, per act of May 15, 1828	47,151	33
Revolutionary pensions, per act June 7, 1832	556,532	96
Five years' pensions to widows and orphans, per act of July 7, 1838.....	112,718	62
Virginia claims, per act of July 5, 1832....	16,931	31
Unclaimed pensions, per act April 6, 1838..	35,086	40
Pay of officers, cadets, &c., West Point...	49,636	08
Subsistence of officers and cadets, West Point	51,293	75
Forage for officers' horses, West Point.....	5,749	06
Clothing for officers' servants, West Point...	426	11
Expenses of the board of visitors, &c., West Point	16,380	55
Increase of library, West Point.....	1,000	00
Reconstruction of buildings for library, &c., destroyed by fire, West Point.....	3,081	37
Fuel, forage, stationery, and printing, West Point	4,981	45
Repairs, improvements, and expenses of buildings and grounds, West Point.....	3,257	50
Department of drawing, West Point.....	275	00
Department of mathematics, West Point...	75	00
Meteorological observations at military posts.....	1,000	00
Arsenals	39,554	55
Repairs of arsenals.....	3,740	35
Purchase of site, and rebuilding arsenal at Charleston, South Carolina	1,700	00
Barracks, quarters, &c., at Fort Jesup.....	5,970	00
Barracks, quarters, &c.	144,545	44
Barracks, quarters, &c., at Fort Smith.....	33,000	00
Barracks, quarters, &c., at Turkey river...	5,197	91
Arming and equipping militia.....	155,166	51
Ordnance.....	63,364	74
Ordnance, ordnance stores, and supplies..	69,749	12
Expenses of preparing drawings of a uni- form system of artillery	150	00
National armories.....	172,397	99
Repairs and improvements of Harper's Ferry armory.....	18,000	00

Repairs and improvements of Springfield armory.....	\$16,602 37
Armament of fortifications.....	110,066 70
Repairs and contingencies of fortifications.....	965 95
Incidental expenses of fortifications, and purchase of land, &c.....	75,507 83
Fort Adams.....	31,000 00
Fort Niagara.....	6,830 00
Fort Schuyler.....	56,000 00
Fort Warren.....	96,500 00
Fort Pulaski.....	48,800 00
Fort Monroe.....	65,159 81
Repairing and rebuilding the old fort at Oswego, &c.....	8,005 56
Preservation of Castle Island; and repairs of Fort Independence.....	54,500 00
South Battery, New York harbor.....	300 00
Repairs of the old fort at the Barancas, Pensacola.....	32,200 00
Fortifications at New London harbor, Connecticut.....	15,000 00
Fort Hamilton.....	2,500 00
Fort at Grande Terre, Louisiana, (Fort Livingston).....	36,648 54
Fort Columbus.....	300 00
Repairs of Castle William, and sea-wall..	9,500 00
Fort Castle William.....	300 00
Fort Caswell.....	400 00
Fort Sumter.....	41,265 00
Fort on Foster's bank, Florida.....	3,640 67
Fort Pickens.....	14,577 20
Fort Morgan.....	25,107 00
Repairs of battery Bienvenue.....	1,422 17
Repairs of tower Dupré.....	250 00
Permanent wharves for Fort Columbus, Castle William, and south battery, on Governor's Island.....	15,000 00
Continuing sea-wall at St. Augustine.....	4,200 00
Repairs of Fort Washington.....	8,000 00
Repairs of Fort Macon.....	3,700 00
Preservation of Fort Johnson.....	10,962 57
Preservation of the site of Fort Macon....	8,300 00
Repair of old fort at New Bedford harbor..	1,200 00
Repairs of old Fort Griswold, New London harbor.....	5,000 00
Repairs of Fort Wood and sea-wall, Bedlow's Island, New York harbor.....	34,000 00
Repairs of forts Caswell and Johnson, and preservation of the site of the former, at the mouth of Cape Fear river.....	5,000 00

Commencing dike at Drunken Dick shoal, for the preservation of Sullivan's Island and the site of Fort Moultrie, Charleston harbor	\$11,325 00
Repairs of Fort Marion, St. Augustine, Florida	2,400 00
Repairs of forts on the approaches to New Orleans, Louisiana	27,050 00
Defensive works, barracks, and purchase of site at or near Detroit, Michigan.	3,500 00
Purchase of site, &c., for barracks and defensive works at or near Buffalo.	19,200 00
Fortification at the outlet of Lake Cham- plain, and purchase of site.	500 00
Payment of Florida militia serving in 1839 and 1840.	4,804 30
Payment of Florida militia on account of Quartermaster's department.	12,000 00
Preventing and suppressing Indian hostili- ties.	23,096 00
Payment of Captain Snodgrass's company of Alabama volunteers.	56 34
Payment of claims due for military and geographical surveys west of the Missis- sippi	10,258 18
Improvement of the Missouri and Missis- sippi rivers, &c., &c.	500 00
Hydrographic survey of the northern and northwestern lakes.	6,539 00
Completing dike from Goat Island, and re- moving light to new light-houses.	10,000 00
Removing raft from Red river.	11,236 87
Civilization of Indians.	6,005 00
Pay of superintendents of Indian affairs and Indian agents	11,328 29
Pay of sub-agents.	6,205 13
Pay of interpreters.	4,732 50
Provisions to Indians.	6,411 78
Buildings and repairs.	3,488 94
Contingencies of Indian department.	29,412 98
Fulfilling treaties with the—	
Pottawatomies	14,925 31
Pottawatomies of Indiana.	15,000 00
Pottawatomies of Huron.	400 00
Pottawatomies of the Prairie.	15,600 00
Pottawatomies of the Wabash.	20,000 00
Creeks.	58,454 21
Florida Indians.	20,757 16
Six Nations of New York.	4,375 00
Senecas of New York.	6,000 00

Fulfilling treaties with the Iowas.....	\$7,875 00
Ottoes and Missouriias.....	4,280 00
Omahas.....	1,080 00
Choctaws.....	36,053 55
Sacs and Foxes, Iowas, Sioux, Omahas, Ottoes, and Missouriias.....	672 88
Wyandots.....	5,995 65
Ottowas.....	4,300 00
Wyandots, Munsees, and Delawares...	1,295 50
Miamies.....	50,897 97
Chippewas, Ottowas, and Pottawato- mies.....	35,116 00
Menomonies.....	31,110 00
Winnebagoes.....	85,038 38
Christian Indians.....	400 00
Chippewas of Mississippi.....	33,823 08
Chippewas of Saganaw.....	4,433 75
Chippewas and Menomonies, Winneba- goes, and New York Indians.....	750 00
Kansas.....	5,680 00
Osages.....	29,193 85
Delawares.....	7,680 00
Chickasaws.....	3,853 07
Quapaws.....	3,033 67
Cherokees.....	3,799 15
Ottowas and Chippewas.....	54,510 00
Sioux of Mississippi.....	35,738 70
Yancton and Santee Sioux.....	980 00
Sacs and Foxes of the Missouri.....	7,870 00
Kickapoos.....	5,250 00
Shawnees (proceeds of land sold per act of January, 1837).....	2,000 00
Senecas and Shawnees.....	1,640 00
Senecas.....	1,940 00
Pawnees.....	7,900 00
Eel River Miamies.....	1,100 00
Kaskaskias and Peorias.....	3,000 00
Shawnees.....	6,340 00
Weas.....	3,000 00
Piankeshaws.....	800 00
Miamies of 28th November, 1840.....	286,273 96
Medals for Indian chiefs.....	1,550 00
Holding treaty with the Wyandots of Ohio.	1,154 15
Salary of a clerk to the superintendent of the western frontier.....	500 00
Temporary subsistence of Indians west— expenses attending distribution of the same under the direction of the Secretary of War.....	4,635 60
Compensation of a clerk in the office of the	

superintendent of Indian affairs at St. Louis	\$900 00
Carrying into effect treaty with Chippewas of Saganaw of 1837 and 1838	975 19
Carrying into effect treaty with Sacs and Foxes of Mississippi, 1837	1,795 29
Carrying into effect treaty with Winnebagoes	517 09
Carrying into effect treaty with Cherokees, per act 2d July, 1836	28,139 03
Carrying into effect treaty with Ottowas and Chippewas	407 75
Carrying into effect treaty with Stockbridges and Munsees, ratified 16th May, 1840 ..	1,711 81
Sales of reserves of Creek Indians under treaty of 1832	427 00
Blacksmiths' establishments	575 18
Treaty stipulations	21 00
Removal of the Choctaws from the State of Mississippi	5,000 00
Payment of claim provided for in the fourth and fifth articles of Miami treaty, 6th November, 1838	229 61
Payment of expenses of investigating frauds on the Creek reservation of 1837	634 37
Payment of purchase money for Osage reservations	8,670 92
Interest on stocks under Cherokee treaty of 1835	55 00
Interest on stocks for education of Chippewas, Ottowas, and Pottawatomies	5 87
Interest on stocks for Shawnees	645 99
Interest on investment for Choctaws under their convention with Chickasaws of 17th January, 1837	12,500 00
Interest on investment due Indian tribes, and reimbursable, &c.	3,496 92
Expenses of holding treaty with Sacs and Foxes, Winnebagoes and Sioux tribes of Indians, for their titles to lands in Iowa ..	2,524 52
Expenses of making treaty of 28th November, 1840, with Miamies, &c.	477 61
Expenses of a delegation of Seminole Indians west of the Mississippi to Florida ..	5,286 00
Arrearages of pay due Florida militia under Brigadier General Reid, for six months in the service of the United States, from November, 1840, to April, 1841	47,604 01
Arrearages due for roads, harbors, rivers, &c., and protection of public property ..	27,216 74

Surveys in reference to military defences of the frontier, inland and Atlantic.....	\$13,680 00
Defraying expenses of selecting a site on the western waters for a national armory.	3,000 00
Relief of Richard Booker and others, per act 2d May, 1840.....	169 02
To adjust the accounts of Clements, Bryan, & Co., under 2d section of act 3d March, 1841, for the temporary support of the destitute Kickapoos.....	11,605 80
Benefit of the legal representatives of Edward Lee.....	350 00
Relief of Jos. M. Hernandez, per act 22d March, 1839.....	22,500 00
Relief of Andrew Rembert, per act 3d March, 1839.....	63 96
Balance due the city of Mobile for two companies of mounted men, per act 3d March, 1841.....	14,676 23
Relief of Chauncy Calhoun, per act 9th July, 1842.....	305 53
Relief of Mary Prettyman, per act 11th August, 1842.....	247 00
Relief of Sylvester Phelps and heirs or legal representatives of Charles Landon, act August, 1842.....	2,100 00
Relief of Marston G. Clark, per act 11th August, 1842.....	302 50
Relief of John King, per act 26th August, 1842.....	900 00
Relief of George W. Paschal, per act 11th August, 1842.....	287 50
Relief of Mary W. Thompson, widow of the late Lieutenant Colonel A. K. Thompson, 29th August, 1842.....	900 00
Relief of William Polk, per act 29th August, 1842.....	119 50
Relief of Benjamin C. Roberts, 11th August, 1842.....	52 00
Relief of the legal representatives of John Scott, per act 11th August, 1842.....	1,500 00
Relief of Springfield Manufacturing Company, per act 23d August, 1842.....	4,756 98
	<hr/>
	\$7,106,875 36

From which deduct the following repayments, viz:

Pay and subsistence.....	\$1 70
Purchase of twenty-eight fire engines.....	65 85

Fort Calhoun	\$12,000 00
Protection of northern frontier	249 99
Forage for dragoons, volunteers, &c.	1,328 12
Miscellaneous and contingent charges	272 20
Transportation of supplies.	3,041 54
Subsistence of militia, volunteers, &c.	1,710 59
Military road between the St. Peter's and Des Moines and Red rivers	102 75
Preservation of Plymouth beach	26 60
Presents to Indians	10 00
Transportation and incidental expenses, Indian department	44 97
Effecting Choctaw treaty of Oc- tober 11, 1820	2,191 28
Indian annuities	130 50
Support of two blacksmiths' es- tablishments for Osages	30 76
Removal of such Seminole In- dians as may surrender for emigration	2,018 10
Rifles, &c., for Creeks, per act 4th June, 1832	56 24
Interest on stocks for Choctaw orphans' reservation	9,954 18
Claims of Western Cherokees for improvements abandoned	53 94
Boat to prevent new accumula- tion in Red river	18 36
Improving the navigation of the Mississippi above the mouth of the Ohio, and the Missouri river	1,302 85
Improving the navigation of the Ohio and Mississippi rivers from Louisville to New Or- leans	1,300 00
Improving the navigation of the Arkansas river	1,115 66
Road from Milwaukie, via Mad- ison, to the Mississippi river, opposite Dubuque	1 59
Survey of a railroad from Mil- waukie to Dubuque	571 26
Cumberland road in Indiana	40 00
Survey of the Des Moines and Iowa rivers	86

Road from Jacksonville to Tallahassee	\$104 83	
Road from Burlington to Indian agency on the Des Moines...	69	
Road from Burlington to Des Hagnes	26 47	
Construction of bridges, &c., between Prairie du Chien and Dubuque	21 31	
Effecting Choctaw treaty of October 11, 1820.....	2,191 28	
	<hr/>	\$41,839 41
		<hr/> \$7,065,035 95

NAVY ESTABLISHMENT.

Pay and subsistence of the Navy.....	\$2,039,071 50
Pay of superintendents.....	57,375 80
Increase, repair, armament, and equipment of the Navy.....	2,221,391 56
Provisions	657,382 03
Medicines, surgical instruments, &c.	33,252 80
Navy-yard at Portsmouth	20,000 00
Navy-yard at Boston	21,214 71
Navy-yard at New York	68,704 86
Navy-yard at Washington.....	7,471 77
Navy-yard at Norfolk.....	22,820 63
Navy hospital at Boston	623 46
Navy hospital at Brooklyn.....	8,480 81
Navy hospital at Norfolk	470 88
Navy hospital at Pensacola	1,689 15
Contingent expenses of the Navy.....	478,023 24
Contingent expenses not enumerated	11,995 82
Repairs of naval asylum at Philadelphia ..	861 50
Survey of the coast from Appalachicola bay to the mouth of the Mississippi river....	5,612 26
Pay, &c., subsistence, &c., of the home squadron	419,219 12
Building and equipping war-steamers of medium size.....	328,056 35
Suppression of the slave trade.....	2,545 10
Pay and subsistence of the marine corps...	171,908 87
Subsistence of non-commissioned officers serving on shore.....	33,036 14
Medicine and hospital stores for marine corps	2,716 55
Fuel for marine corps.....	7,429 23
Military stores for marine corps.....	860 72
Clothing for marine corps.....	42,666 03
Contingent expenses for marine corps....	11,415 84
Transportation and recruiting for marine corps	6,726 72

Repairs of barracks.....	\$12,463 24
Charter of the steamers Splendid and Clarion, for the survey of Nantucket shoal...	4,345 39
Arranging, preserving, &c., collections made by the Exploring Expedition.....	5,100 00
Construction, &c., of armed steamers, &c.	13,000 00
Erecting the statue of Washington, &c.	4,000 00
Relief of Daniel Kleiss, per act 11th August, 1842.....	83 52
Relief of Andrew Forrest, per act 29th August, 1842.....	368 34
Relief of Francis G. McCauley, per act 22d June, 1842.....	742 09
	<hr/>
	\$6,723,126 03

From which deduct the following repayments, viz:

Navy-yard at Philadelphia.....	\$1,045 18
Navy-yard at Pensacola.....	4,945 69
Contingent for 1829.....	25 05
Privateer pension fund.....	2 07
Completing and furnishing hospitals.....	10 00
Magazines on Ellis's Island, in the harbor of New York.....	13 87
	<hr/>
	6,041 86
	<hr/>
	\$6,717,084 17

PUBLIC DEBT.

Interest on the funded debt.....	\$2,000 21
Interest on loan of 1841 and 1842.....	252,262 55
Redemption of the three per cent. stock.....	7 48
Reimbursement of Treasury notes, (old).....	157 56
Reimbursement of Treasury notes, per act 12th October, 1837.....	8,250 00
Reimbursement of Treasury notes, per act 31st May, 1838.....	17,000 00
Reimbursement of Treasury notes, per act 31st March, 1840.....	954,559 86
Reimbursement of Treasury notes, per act 15th February, 1841.....	3,767,537 20
Reimbursement of Treasury notes, per act 31st January, 1842.....	2,751,780 67
Interest on Treasury notes, per act 12th October, 1837.....	295 67
Interest on Treasury notes, per act 12th May, 1838.....	1,114 84
Interest on Treasury notes, per act 31st March, 1840.....	51,300 52

Interest on Treasury notes, per act 15th February, 1841.....	\$131,595 39
Interest on Treasury notes, per act 31st Jan- uary, 1842.....	14,830 98
Interest on Treasury notes, per act 15th April, 1842.....	158,135 22
	<hr/>
	\$8,110,828 15
	<hr/>
	<u>\$26,264,882 20</u>

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 5, 1842.*

T. L. SMITH, *Register.*

C.

Of the Public Debt, December 1, 1842.

Of the (old) funded and unfunded debt, payable on presentation:

Funded debt—Principal	\$52,087 62	
Interest	236,218 78	
		<u>\$288,306 40</u>
Unfunded—Certificates for claims during the revolutionary war.....	26,622 44	
Treasury notes issued during the late war.....	4,317 44	
Certificates of Mississippi stock	4,320 09	
		<u>35,259 97</u>
		<u>\$323,566 37</u>

Debts of the corporate cities of the District of Columbia,
assumed per act of 26th May, 1836:

Of the city of Washington.....	\$930,000 00	
Alexandria	225,000 00	
Georgetown.....	225,000 00	
		<u>\$1,380,000 00</u>

Loan of the 21st of July, 1841, redeemable after 1st of
January, 1844.....

\$5,672,976 88

Loan of the 15th of April, 1842; redeem-

able after 1st of January, 1863.....

3,126,385 78

\$8,799,362 66

Treasury notes outstanding, viz:

Notes issued under the act of—

October 12, 1837.....	\$29,406 07
May 21, 1838, and March 2, 1839....	35,008 05
March 31, 1840.....	354,893 39
February 15, 1841.....	3,389,124 03
January 31, 1842.....	5,060,939 74
August 31, 1842.....	1,224,054 89

10,093,426 17 This amount includes \$113,631 66, cancelled notes, in the hands of the accounting officers
for settlement, viz:

Of notes issued under acts prior to 31st of January, 1842.....	\$43,641 66
Of notes issued under the act of 31st of January, 1842.....	64,990 00
Of notes issued under the act of 31st of August, 1842.....	5,000 00

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 5, 1842.*T. L. SMITH, *Register.*

D.

statement exhibiting a view of the value of Imports quarter yearly, during the years ending September 30, 1840, 1841, and 1842.

Periods.	Value of Imports.		
	Free of duty.	Paying duty.	Total.
Fourth quarter, 1839	\$14,316,875	\$13,436,137	\$27,753,012
First quarter, 1840	16,270,557	12,663,745	28,934,302
Second quarter, 1840	12,053,141	10,184,039	22,237,180
Third quarter, 1840	14,555,631	13,661,394	28,217,025
1840	57,196,204	49,945,315	107,141,519
Fourth quarter, 1840	11,657,880	11,042,450	22,700,330
First quarter, 1841	18,617,299	17,626,102	36,243,401
Second quarter, 1841	17,104,123	14,380,295	31,484,418
Third quarter, 1841	18,640,429	18,877,599	37,518,028
1841	66,019,731	61,926,446	127,946,177
Fourth quarter, 1841	8,533,943	14,582,432	23,116,375
First quarter, 1842	8,506,002	24,425,953	32,931,955
Second quarter, 1842	8,191,214	17,919,887	26,111,101
Third quarter, 1842	4,725,537	12,472,361	17,197,898
1842	29,956,696	69,400,633	99,357,329

Note.—The third quarter of 1842 is partly on estimate.

TREASURY DEPARTMENT,

REGISTER'S OFFICE, *December 13, 1842.*

T. L. SMITH, *Register.*

E.

A statement exhibiting the value of Imports and Exports during the year ending on the 30th of September, 1842.

Imports—Value of merchandise free of duty	\$29,956,696
Value of merchandise paying duty	69,400,633
	<u>\$99,357,329</u>
Exports—Of foreign merchandise, viz :	
Value free of duty	\$6,733,117
Value paying duty	4,825,764
	<u>\$11,558,881</u>
Of domestic produce	92,559,088
	<u>\$104,117,969</u>

Note.—The value of imports and exports for the quarter ending 30th September, is partly estimate.

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December 13, 1842.*

T. L. SMITH, *Register.*

F.

Statement exhibiting the value of Foreign Merchandise exported annually during the years ending on the 30th of September, 1821, to 1841, inclusive.

Year ending 30th September.	Value of Foreign Merchandise exported.			
	Paying duty.		Free of duty.	Total.
	Ad valorem.	Specie.		
1821	\$4,595,090	\$5,942,641	\$10,764,757	\$21,302,488
1822	4,699,844	6,401,462	11,184,896	22,286,202
1823	8,502,329	11,344,544	7,696,749	27,543,622
1824	9,724,073	7,498,002	8,115,082	25,337,157
1825	12,554,408	10,150,395	9,885,840	32,590,643
1826	11,276,536	8,127,968	5,135,108	24,539,612
1827	8,139,271	7,478,715	7,785,150	23,403,136
1828	7,689,381	5,477,958	8,427,678	21,595,017
1829	5,631,309	5,796,092	5,231,077	16,658,478
1830	7,054,286	5,012,876	2,320,317	14,387,479
1831	8,233,946	4,200,537	7,599,043	20,033,526
1832	7,649,805	10,799,052	5,590,616	24,039,473
1833	8,260,381	4,151,588	7,410,766	19,822,735
1834	8,530,519	2,349,001	12,433,291	23,312,811
1835	5,807,631	1,936,024	12,760,840	20,504,495
1836	4,913,590	4,319,277	12,513,493	21,746,360
1837	5,414,886	3,991,157	12,448,919	21,854,962
1838	2,518,329	1,948,055	7,986,411	12,452,795
1839	2,769,322	2,238,376	12,486,827	17,494,525
1840	3,271,728	2,534,081	12,384,503	18,190,312
1841	2,136,522	2,091,659	11,240,900	15,469,081

TREASURY DEPARTMENT,
REGISTER'S OFFICE, *December, 10, 1842.*

T. L. SMITH, *Register.*

G.

COLLECTOR'S OFFICE, NEW YORK, *November 28, 1842.*

SIR: In answer to your letter of the 23d instant, I have the honor to state my opinion, that for some time preceding the passage of the new tariff, there was a redundant supply of merchandise in the United States, and that this overstock still continues; and further, to state my full concurrence in the belief which you express, that prices are not determined by the rates of duty imposed upon merchandise, but by the proportion which the supply bears to the demand.

The actual quantity of any description of merchandise which may be in the market, is a question of difficult solution; because the holders are unwilling that the dealers should know the extent of their respective stocks; but the inquiry whether the stock on hand exceeds the demand, may be answered by a comparison between the cost of articles and the prices at which they are sold, or between the prices obtained at different periods. The first test is not of easy application, because it involves the necessity of resorting to the importer for information as to the cost, which information it is his interest, in a great majority of cases, to withhold. It is true, that if a specimen of the article sold is brought to me, with a memorandum of the names of the importer, and of the ship in which it was imported, I could ascertain the cost, provided all the articles of the same name, in that particular invoice, were of uniform quality; but such an investigation, if made to any extent, would be exceedingly embarrassing and very laborious. In search, then, of facts to prove by the declining prices of merchandise that there is a surplus stock of merchandise beyond the wants or abilities of the consumers, I must refer to the quotations of the prices current, or to actual sales, as communicated to me by individuals upon whose testimony I can rely. On a former occasion I expressed my doubts whether much reliance could be placed upon printed reports of the state of the market; if there were no other objections, this alone would suffice, that their quotations take so wide a range as to express no precise information; for instance, one now before me quotes Madeira wine at 45 cents to \$1.50 per gallon; but I find some facts recorded in recent publications which will throw light upon these inquiries:

Clean Russia hemp is quoted,	July 6, 1842,	at \$220 00		per ton.
	Nov. 23	210 00	to	\$212 50 "
Bar iron, Russia, P. S. 1.	July 6	102 50	to	105 00 "
	Nov. 23	97 50	to	100 00 "
Refined saltpetre	July 6	7½		
	Nov. 23	6¾		
Brown Russia sheetings	July 6	8 50	to	8 75 "
	Nov. 23	7 00	to	7 50 "

In all these cases the duties were considerably higher in November than in July. There are in the prices current a few articles the prices of which in November were higher than in July or in August; but I am confident that a thorough examination into the state of the market would sustain my opinion, that there is but one article which has risen in price to an extent equal to the increase of duty; the exception is, the highest

grades of brandy—the stock of which does not exceed six months supply, even under the diminished demand resulting from the progress of the temperance cause.

I have procured some specimens of dry goods, to the relative prices of which, at different periods, I beg leave to refer:

No. 1. Beaver cloth, sold in	September, 1842, at	.....	\$2 23
	November	.....	1 71
No. 2. Worsted lining,	September	.....	45
	November	.....	30
No. 3. Imported calico,	September	.....	15
	November	.....	12½
No. 4. do. do.	September	.....	17
	November	.....	12½
No. 5. American flannel, Sept., '41, 37½ cts,	Sept., '42, 30 cts	Nov.	24
No. 6. " satinet, " 55	" 50	"	42½
No. 7. " calico " "	9	"	7
No. 8. " " " "	9½	"	7½

Specimens of articles which have declined in price since the new tariff went into operation can be multiplied to any desired extent, and I venture to assure you that if proof of an average fall of ten per cent. in the selling price of dry-goods since September 1, were required, I can furnish it in abundance, and it is equally certain that the prices of other goods, generally, are now lower than they then were.

The time which has elapsed since the passage of the new act, is too short to admit of *proof* that the process of accommodating foreign prices to the new state of things existing here, has already begun to develop itself; but I have no reason to doubt that this result, as explained in my letter of the 25th instant, will inevitably be found; and that in no circumstances will the consumer have to pay the whole or the larger part of the increase of duties provided by the new law.

I am, sir, very respectfully, your obedient servant,

EDWARD CURTIS, *Collector.*

HON. WALTER FORWARD,

Secretary of the Treasury, Washington, D. C.

H.

AN ACT for the Warehousing of Goods (28th, August, 1833.) From "The Statutes of the United Kingdom of Great Britain and Ireland."—3 and 4 William IV.

6 G. 4, c. 112. Whereas an act was passed in the sixth year of the reign of his late Majesty King George the Fourth, entitled, "An act for the warehousing of goods," whereby the laws of customs in relation to the warehousing of goods were consolidated and amended: and whereas, since the passing of the said act, divers acts for the further amendment of the law have been found necessary, and it will be of advantage to the trade and commerce of the country that the said acts should be consolidated into one act:

Be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords (spiritual and

temporal) and Commons, in this present Parliament assembled, and by the authority of the same, That this act shall commence upon the first day of September, one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed.

Commence-
ment of act.

II. *And be it further enacted,* That it shall be lawful for the commissioners of his Majesty's treasury, by their warrant from time to time, to appoint the ports in the United Kingdom which shall be warehousing ports for the purposes of this act; and that it shall be lawful for the commissioners of his Majesty's customs, subject to the authority and directions of the commissioners of his Majesty's treasury, by their order from time to time, to appoint in what warehouses or places of special security, or of ordinary security, as the case may require, in such ports, and in what different parts or divisions of such warehouses or places, and in what manner, any goods, and what sorts of goods, may and may only be warehoused and kept and secured without payment of any duty upon the first entry thereof, or for exportation only, in cases wherein the same may be prohibited to be imported for home use; and also in such order to direct in what cases (if any) security by bond, in manner hereinafter provided, shall be required in respect of any warehouse so appointed by them.

Treasury to
appoint ware-
housing ports.

Commission-
ers to appoint
warehouses,
and require
bond.

III. *And be it further enacted,* That whenever any warehouse shall have been approved of by the said commissioners, as being a warehouse of special security, it shall be stated in their order of appointment that such warehouse is appointed as a warehouse of special security: *Provided always,* That all warehouses connected with wharfs for the landing of goods to be lodged therein, and enclosed together with such wharfs within walls, such as are or shall be required by any act for the constructing of such warehouses and wharfs, and being appointed to be legal quays, shall, without any order of the commissioners of the customs, be warehouses for the purposes of this act for all goods landed at such wharfs or quays, at any port appointed by the commissioners of his Majesty's treasury to be a warehousing port as aforesaid, and all such warehouses shall be warehouses of special security.

Warehouses of
special security
by appoint-
ment.

Warehouses
of special secu-
rity without
appointment.

IV. *And be it further enacted,* That all appointments of warehouses for the warehousing of goods, made under the authority of any other act in force at the time of the commencement of this act, shall continue in force as if the same had been made under the authority of this act, and all bonds given in respect of any goods warehoused or entered to be warehoused, under any act in force at the time of the commencement of this act, shall continue in force for the purposes of this act.

Bonds given
previous to act
to continue in
force.

V. *And be it further enacted,* That the commissioners of his Majesty's customs shall, out of the moneys arising from

Commission-
ers to provide
warehouses for

tobacco, and
treasury to fix
rent.

the duties of customs, provide from time to time the warehouses for the warehousing of tobacco at the ports into which tobacco may be legally imported: *Provided always*, That for every hogshead, chest, or case of tobacco so warehoused, the importer or proprietor thereof shall pay, as and for warehouse rent, such sum or sums not exceeding any sum payable under any act in force at the time of the commencement of this act, and at such periods and in such manner as the commissioners of his Majesty's treasury shall from time to time by their warrant appoint and direct; and all such sums shall be paid, received, and appropriated, as duties of customs.

Power to re-
voke or alter
appointments.

VI. *And be it further enacted*, That it shall be lawful for the said commissioners of his Majesty's treasury by their warrant, and for said commissioners of the customs by their order, from time to time to revoke any former warrant or any former order, or to make any alteration in or addition to any former warrant or any former order made by them as aforesaid respectively.

Publication of
appointment in
Gazette.

VII. *And be it further enacted*, That every order made by the said commissioners of the customs in respect of warehouses of special security, as well those of original appointment as those of revocation, alteration, or addition, shall be published in the *London Gazette*, for such as shall be appointed in *Great Britain*, and in the *Dublin Gazette*, for such as shall be appointed in *Ireland*.

Warehouse
keeper may
give general
bond if willing.

VIII. *And be it further enacted*, That before any goods shall be entered to be warehoused in any warehouse in respect of which security by bond shall be required as aforesaid, the proprietor or occupier of such warehouse, if he be willing, shall give general security by bond, with two sufficient sureties; for the payment of the full duties of importation on all such goods as shall at any time be warehoused therein, or for the due exportation thereof; and if such proprietor or occupier be not willing to give such general security, the different importers of the separate quantities of goods shall, upon each importation, give such security in respect of the particular goods imported by them respectively, before such goods shall be entered to be warehoused.

Or importer
give particular
bond.

Sale of goods
in warehouse
by proprietor
to be valid, al-
though they re-
main there.

IX. *And be it further enacted*, That if any goods lodged in any warehouse shall be the property of the occupier of such warehouse, and shall be *bona fide* sold by him, and upon such sale there shall have been a written agreement, signed by the parties, or a written contract of sale made, executed, and delivered by a broker or other person legally authorized for or on behalf of the parties respectively, and the amount of the price stipulated in the said agreement or contract shall have been actually paid or secured to be paid by the purchaser, every such sale shall be valid, although such goods shall remain in such warehouse: *Provided*, That a transfer

of such goods, according to such sale, shall have been entered in a book to be kept for that purpose by the officer of the customs having the charge of such warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates thereof, upon application of the owners of the goods, and to produce such book upon demand made.

Transfer of such goods to be entered in a book.

X. *And be it further enacted,* That all goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel of the same; and if the occupier of the warehouse shall omit so to stow the same, he shall, for every such omission, forfeit the sum of five pounds; and if any goods shall be taken out of any warehouse without due entry of the same with the proper officers of the customs, the occupier of the warehouse shall be liable to the payment of the duties due thereon.

Storage in warehouse to afford easy access.

Penalty 5l.

XI. *And be it further enacted;* That if any goods warehoused shall be fraudulently concealed in or removed from the warehouse, the same shall be forfeited; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the warehouse or gain access to the goods, except in the presence of the proper officer acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence the sum of five hundred pounds.

Goods fraudulently concealed or removed.

Penalty on opening warehouse.

XII. *And be it further enacted;* That within one month after any tobacco shall have been warehoused, and upon the entry and landing of any other goods to be warehoused, the proper officer of the customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word "prohibited" on such packages as contain goods prohibited to be imported for home use; and that all goods shall be warehoused and kept in the packages in which they shall have been imported, and no alteration shall be made in the packages or the packing of any goods in the warehouse, except in the cases hereinafter provided.

Examination on entry and landing.

Marking packages.

XIII. *And be it further enacted,* That all goods entered to be warehoused, or to be rewarehoused, shall be carried to the warehouse under the care, or with the authority or permission, of the proper officer of the customs, and in such manner, and by such persons, and by such roads or ways, and within such spaces of time, as the proper officer of the customs shall authorize, permit, or direct; and all such goods not so carried shall be forfeited.

Goods to be carried to warehouse under authority of officers.

XIV. *And be it further enacted,* That all goods which have been so warehoused shall be duly cleared, either for exportation or for home use, within three years, and all surplus stores of ships within one year, from the day of the first entry thereof (unless further time be given by the commissioners of his Majesty's treasury;) and if any such goods be not so cleared, it shall be lawful for the commissioners of his

Regulations as to clearing goods.

Majesty's customs to cause the same to be sold, and the produce shall be applied to the payment of warehouse rent and other charges, and the overplus, if any, shall be paid to the proprietor; and such goods, when sold, shall be held subject to all conditions to which they were subject previous to such sale, except that a further time of three months from the date of the sale shall be allowed to the purchaser for the clearing of such goods from the warehouse: *Provided always*, That if the goods so sold, shall not be duly cleared from the warehouse within such three months, the same shall be forfeited: *Provided always*, That if the goods so to be disposed of shall have been imported by the *East India Company*, or shall be of the description called "piece goods," imported from places within the limits of their charter into the port of *London*, the same shall, at the requisition of the commissioners of customs, be duly exposed to sale by the said company at their next ensuing sale, and shall be then sold for the highest price which shall be then publicly offered for the same.

Company's
goods and
"piece goods"
to be sold at
their sale.

In case of acci-
dent in landing
or shipping
goods, duty to
be remitted.

XV. *And be it further enacted*, That if any goods entered to be warehoused, or entered to be delivered from the warehouse, shall be lost or destroyed by any unavoidable accident, either on shipboard or in the landing or shipping of the same, or in the receiving into, or delivering from, the warehouse, it shall be lawful for the commissioners of his Majesty's customs to remit or return the duties payable or paid on the quantity of such goods so lost or destroyed.

Entry for ex-
portation or
home use.

XVI. *And be it further enacted*, That no goods which have been so warehoused, shall be taken or delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of the full duties payable thereon for home use, if they be such goods as may be used in the United Kingdom; save and except goods delivered into the charge of the searchers to be shipped as stores, and which shall and may be so shipped without entry or payment of any duty for any ship of the burden of seventy tons at least, bound upon a voyage to foreign parts, the probable duration of which, out and home, will not be less than forty days: *Provided always*, That such stores shall be duly borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such directions and regulations, as the commissioners of customs shall direct and appoint.

Goods permit-
ted to be ship-
ped from the
warehouse, du-
ty free, as ships
stores.

Rum for stores
and surplus
stores may be
shipped with-
out entry, if
borne on victu-
alling bill;

XVII. *Provided always, and be it enacted*, That any rum of the *British* plantations may be delivered into the charge of the searcher, to be shipped as stores for any ship, without entry or payment of any duty, and any surplus stores of any ship may be delivered into the charge of the searcher, to be reshipped as stores for the same ship, or for the same master in another ship, without entry or payment of any

duty, such rum and such surplus stores being duly borne upon the victualling bills of such ships respectively; and if the ships, for the future use of which any surplus stores have been warehoused, shall have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for the private use of such owners, or any of them, or for master or purser of such ship.

or entered for private use.

XVIII. *And be it further enacted*, That upon the entry of any such goods, to be cleared from the warehouse, if the same be for home use, the person entering such goods inward, shall deliver a bill of the entry, and duplicates thereof, in like manner as is directed by law in the case of goods entered to be landed, as far as the same is applicable; and, at the same time, shall pay down, to the proper officer of the customs the full duties of customs payable thereon, and not being less in amount than, according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry, at the examination thereof, at the time of the first entry and landing of the same, without any abatement on account of any deficiency, except as by this act is otherwise provided.

Duties to be paid on original quantities, except in certain cases.

And that if the entry be for exportation, or for removal to any other warehouse, and any of the packages or parcels of the goods be deficient of the respective quantities of the same, according to the account first taken as aforesaid, a like entry inward shall also be passed in respect of the quantities so deficient, and the full duties shall be paid on the amount thereof, before such packages or parcels of goods shall be delivered or taken for exportation or removal, except as by this act is otherwise provided. And if any goods, so deficient in quantity, shall be such as are charged to pay duty according to the value thereof, such value shall be estimated at the price for which the like sorts of goods, of the best quality, shall have been last or lately sold, either at any sale of the *East India* Company, or in any other manner, as the case may be.

If for exportation or removal, duties on deficiencies to be paid.

How value ascertained.

XIX. *Provided always, and be it further enacted*, That the duties payable upon tobacco, sugar, and spirits, respectively, when taken out of warehouse for home use, shall be charged upon the quantities ascertained by the weight, measure, or strength of the same actually delivered; save and except, that if the sugar shall not be in a warehouse of special security, no greater abatement, on account of deficiency of the quantity first ascertained as aforesaid, shall be made, than shall be after the rate of three *per centum* of such quantity for the first three months, and one *per centum* for every subsequent month during which such sugar shall have been warehoused; and, also, save and except, that if the spirits (being any other spirits than rum of the *British* plantations) shall not be in a warehouse of special security, no greater abate-

Duties on tobacco, sugar, and spirits, to be charged on quantities delivered, except in certain cases.

ment, on account of deficiency of the quantity or strength first ascertained as aforesaid, shall be made, than shall be after the several rates of allowances following (that is to say): for every hundred gallons, hydrometer proof (*vide licet*): for any time not exceeding six months, one gallon; for any time exceeding six months, and not exceeding twelve months, two gallons; for any time exceeding twelve months, and not exceeding eighteen months, three gallons; for any time exceeding eighteen months, and not exceeding two years, four gallons; for any time exceeding two years, five gallons. *Provided always*, That no abatement shall be made in respect of any deficiency in quantity of any spirits occasioned either by leakage or accident, and not by natural evaporation, in whatever warehouse the same may be, except as by this act is otherwise specially provided.

No allowance for leakage.

Importer may enter goods for home use or for exportation, although not warehoused.

XX. *And be it further enacted*, That if after any goods shall have been duly entered and landed, to be warehoused, and before the same shall have been actually deposited in the warehouse, the importer shall further enter the same, or any part thereof, for home use or for exportation, as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the warehouse, and shall and may be delivered and taken for home use or for exportation, as the case may be.

Goods may be removed to other ports to be re-warehoused.

XXI. *And whereas* it is expedient to make regulations for the removal of warehoused goods from one warehousing port to another, and from one warehouse to another in the same port: *Be it therefore enacted*, That any goods which have been warehoused at some port in the United Kingdom, may be removed by sea or inland carriage to any other port in the same, in which the like goods may be warehoused upon importation, to be rewarehoused at such other port, and again as often as may be required to any other such port, to be there rewarehoused, subject to the regulations hereinafter mentioned, that is to say: twelve hours' notice, in writing, of the intention to remove such goods shall be given to the warehouse officer, specifying the particular goods intended to be removed, and the marks, numbers, and descriptions of the packages in which the same are contained, in what ship imported, when, and by whom, entered inward to be warehoused; and if subsequently rewarehoused, when, and by whom, rewarehoused, and to what port the same are to be removed; and thereupon the warehouse officer shall take a particular account of such goods, and shall mark the contents on every package in preparation for the delivering of the same, for the purposes of such removal, and previous to the delivery thereof may cause the proper seals of office to be affixed thereto: *Provided always*,

And, on notice given, officers to prepare for removal, under seals of office.

Tobacco for

That tobacco, the produce of the *British* possessions in

America, or of the United States of *America*, and purchased for the use of his Majesty's navy, may be removed by the purser of any ship of war in actual service to the ports of *Rochester*, *Portsmouth*, or *Plymouth*, to be there rewarehoused, in name of such purser, in such warehouse as shall be approved for that purpose by the commissioners of his Majesty's customs.

use of navy
mayberemoved
to certain ports.

XXII. *And be it further enacted*, That before such goods shall be delivered to be removed, due entry of the same shall be made, and a proper bill of such entry, with duplicates thereof, be delivered to the collector or comptroller, containing the before-mentioned particulars, and an exact account of the quantities of the different sorts of goods; and such bill of the entry, signed by the collector and comptroller, shall be the warrant for the removal of such goods; and an account of such goods, containing all such particulars, shall be transmitted by the proper officers of the port of removal to the proper officers of the port of destination; and upon the arrival of such goods at the port of destination, due entry of the same, to be rewarehoused, shall, in like manner, be made with the collector and comptroller at such port, containing all the particulars and accounts before mentioned, together with the name of the port from which such goods have been removed; and the description and situation of the warehouse in which they are to be warehoused; and the bill of such entry, signed by such collector and comptroller, shall be the warrant to the landing officer and the warehouse officer to admit such goods to be there rewarehoused, under such examination as is made of the like goods when first warehoused upon importation from ports beyond the seas; and the particulars to be contained in such notice and in such entries shall be written and arranged in such form and manner as the collector and comptroller shall require; and the officers at the port of arrival shall transmit to the officers at the port of removal an account of the goods so arrived, according as they shall, upon examination, prove to be, and the warehouse officers at the port of removal shall notify such arrival in their books.

Entry of goods
for removal.

Account sent
to other port.

Entry at port
of arrival to re-
warehouse.

Forms of en-
tries.

Examination
of officers.

Certificate of
arrival sent to
port of remo-
val.

XXIII. *And be it further enacted*, That the persons removing such goods shall, at the time of entering the same, give bond, with one sufficient surety, for the due arrival and rewarehousing of such goods, within a reasonable time, (with reference to the distance between the respective ports, to be fixed by the commissioners of his Majesty's customs,) which bond may be taken by the collector and comptroller either of the port of removal or of the port of destination, as shall best suit the residence or convenience of the persons interested in the removal of such goods; and if such bond shall have been given at the port of destination, a certificate thereof, under the hands of the collector and comptroller of

Bond to re-
warehouse,
which may be
given at either
port.

such port, shall, at the time of entering such goods, be produced to the collector or comptroller of the port of removal.

Bond how to be discharged. XXIV. *And be it further enacted,* That such bond shall not be discharged unless such goods shall have been duly rewarehoused at the port of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the said commissioners, nor until the full duties due upon any deficiency of such goods shall have been paid, nor until fresh security shall have been given in respect of such goods in manner herein-after provided, unless such goods shall have been lodged in some warehouse, in respect of which general security shall have been given by the proprietor or occupier thereof, or in some warehouse in respect of which no security is required.

As to goods rewarehoused. XXV. *And be it further enacted,* That such goods, when so rewarehoused, may be entered and shipped for exportation, or entered and delivered for home use, as the like goods may be when first warehoused upon importation, and the time which such goods shall be allowed to remain rewarehoused at such port shall be reckoned from the day when the same were first entered to be rewarehoused.

On arrival after forms of rewarehousing, parties may enter to export, or take for home use, without first carrying to warehouse. XXVI. *And be it further enacted,* That if, upon the arrival of such goods at the port of destination, the parties shall be desirous forthwith to export the same, or to pay duties thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be rewarehoused, it shall be lawful for the officers of the customs at such port, after all the formalities of entering and examining such goods for rewarehousing have been duly performed, (except the actual labor of carrying and of lodging the same in warehouse,) to consider the same as virtually or constructively rewarehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use, upon payment of the duties due thereon, in like manner as if such goods had been actually so carried and lodged in such warehouse; and the account taken for the rewarehousing of such goods may serve as the account for delivering the same as if from the warehouse, either for shipment or the payment of duties, as the case may be; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

Removal in the same port. XXVII. *And be it further enacted,* That any goods which have been warehoused in some warehouse in the port of London may, with the permission of the commissioners of customs first obtained, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused

in some warehouse in any other port may, with the permission of the collector and comptroller of such port first obtained, be removed to any other warehouse in the same port in which the like goods may be warehoused on importation, under such general regulations as the commissioners of the customs shall direct.

XXVIII. *And be it further enacted,* That all goods which shall have been removed from one warehouse for or to another, whether in the same port or into a different port, and all proprietors of such goods, shall be held subject in all respects to all the conditions to which they would have been held subject if such goods had remained in the warehouse where the same had been originally warehoused.

Goods and parties subject to original conditions.

XXIX. *And be it further enacted,* That if any goods shall have been warehoused in any warehouse in respect of which general security by bond, as hereinbefore provided, shall not have been given by the proprietor or occupier of such warehouse, and particular security, as in such case is required, shall have been given by the importer of such goods in respect of the same, and such goods shall have been sold or disposed of, so that the original bond shall be no longer interested in, or have control over, such goods, it shall be lawful for the proper officers to admit fresh security to be given by the bond of the new proprietor of such goods or persons having the control over the same, with his sufficient surety, and to cancel the bond given by the original bond of such goods, or to exonerate him and his surety to the extent of the fresh security so given.

Goods sold, new owner may give bond and release the original bond

XXX. *And be it further enacted,* That if the person removing any goods from one port to another, and who shall have given bonds in respect of such removal and rewarehousing, shall be and continue to be interested in such goods after the same shall have been duly rewarehoused, and such goods shall have been so rewarehoused in some warehouse in respect of which security is required, and the proprietor or occupier of the same shall not have given general security, the bond in respect of such removal and rewarehousing shall be conditioned and continue in force for the rewarehousing of such goods, until fresh bond be given by some new proprietor or other person, in manner hereinbefore provided.

Bond of removal to be in force in new warehouse, until fresh bond be given by new owner.

XXXI. *And be it further enacted,* That it shall be lawful in the warehouse to sort, separate, pack, and repack any goods, and to make such lawful alterations therein, or arrangements thereof, as may be necessary either for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same, provided that such goods be repacked in the same packages in which the same goods, or some part of the whole quantity of the same parcel of goods, were imported, or in packages of entire quantity equal thereto, or in such other packages as the commissioners of his Majesty's customs shall

To sort, separate, pack, and repack, in same or equal packages.

permit (not being less, in any case, if the goods be to be exported or to be removed to another warehouse, than may be required by law for the importation of such goods;) and also, in the warehouse, to draw off any wine or any rum of the *British* plantations into reputed quart bottles, or reputed pint bottles, for the purpose only of being exported from the warehouse; and also, in the warehouse, to draw off any such rum into casks, containing not less than twenty gallons each, for the purpose only of being disposed of as stores for ships; and, also, in the warehouse, to draw off any other spirits into reputed quart bottles, under such regulations as the commissioners of customs shall from time to time direct, for the purpose only of being exported from the warehouse; and, also, in the warehouse, to draw off and mix with any wine any brandy secured in the same warehouse, not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine; and, also, in the warehouse, to fill up any casks of wine or spirits from any other casks of the same, respectively secured in the same warehouse; and, also, in any warehouse of special security, to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the casks all import brands; and, also, in the warehouse, to take such moderate samples of goods as may be allowed by the commissioners of his Majesty's customs, without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.

To bottle off wine or rum for exportation.

To draw off rum for stores.

To fill up or rack off casks of wine.

To take samples.

No alteration to be made in goods or packages, but as the commissioners shall direct.

Repacking in proper packages.

XXXII. *Provided always, and be it further enacted,* That no alteration shall be made in any such goods or packages, nor shall any such wine, rum, brandy, or spirits, be bottled, drawn off, mixed, or filled up, nor shall any such samples be taken, except after such notices given by the respective importers or proprietors, and at such times and in such manner and under such regulations and restrictions, as the commissioners of customs shall, from time to time, require and direct.

XXXIII. "And whereas it may happen that, after repacking into proper packages of any parcel of goods which have been unpacked, and separated or drawn off from the original package in any of the cases hereinbefore provided for, there may remain some surplus quantities of the respective parcels of such goods, which may not be sufficient to make or fill up any one of such proper packages, or it may happen that some part of such goods, when separated from other parts, may be such refuse, or in so damaged a state as to be worthless, or that the total quantity of such parcel of goods may be reduced by separation of dirt or sediment, or by the dispersion of dust or otherwise; and whereas duties payable on such goods may have been levied at a rate having regard to a just allowance for the state in which

‘ such goods are imported, and it is not proper that any manufacturing process should be performed in such warehouse to the detriment of revenue:’ *Be it therefore enacted,* That after such goods have been so repacked in proper packages, it shall be lawful for the commissioners of the customs, at the request of the importer or proprietor of such goods, to cause or permit any of such refuse, damaged, or surplus goods, not contained in any such packages, to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus as may so remain shall be disposed of for the purpose of exportation in such manner as the commissioners of the customs shall direct; and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused, and the proportion which such deficiency may bear to the quantity in each package shall also be marked on the same, and added to such quantity, and the total shall be deemed to be the imported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this act: *Provided always,* That it shall be lawful for the commissioners of his Majesty’s customs to accept the abandonment, for the duties, of any quantity of tobacco or coffee, or pepper or cocoa, or lees of wine, and also of any whole packages of other goods, and to cause or permit the same to be destroyed, and to deduct such quantity of tobacco or coffee, or pepper or cocoa, or the contents of such whole packages, from the total quantities of the same importation, in computing the amount of the deficiency of such total quantity.

XXXIV. *And be it further enacted,* That no foreign casks, bottles, corks, packages, or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the repacking of any goods in the warehouse, unless the full duties shall have been first paid thereon.

XXXV. *And be it further enacted,* That it shall be lawful for the commissioners of the customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them, or of any of them, with any other material, to be taken out of warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duties of customs; under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint; and that it shall be lawful for the said commissioners, in like manner

After repacking, damaged parts may be destroyed.

Disposal of surplus quantity.

Quantities in new packages to be marked, and deficiency to be apporportioned.

Abandonment of goods for duty.

Foreign casks, &c.

Silks, linens, &c., to be delivered out of warehouse, to be cleaned, &c. Also rice of the East Indies.

and under like security, to permit any rice, the produce of places within the limits of the *East India Company's* charter, to be delivered out of warehouse to be cleaned, making such allowance for waste as to the said commissioners shall appear to be reasonable.

Copper ore may be taken out of warehouse to be smelted.

XXXVI. *And be it further enacted*, That it shall be lawful for the importer or proprietor of any copper ore warehoused to give notice to the proper officers of the customs of his intention to take such ore out of warehouse to be smelted, stating in such notice the quantity of copper computed to be contained in such ore, and delivering to such officers sufficient samples or specimens for ascertaining by proper assays, at the expense of the proprietor, such quantity of copper, and giving sufficient security by bond for returning such quantity of copper into the warehouse; and if such officers shall be satisfied of the fairness of the samples or specimens of such ore, and of the assays made of the same, and of the security given, they shall deliver such ore for the purpose of being smelted as aforesaid: *Provided always*, That if any copper ore intended to be so smelted shall be imported into any port where such ore or where copper cannot be warehoused, the same may be entered as being to be warehoused at the port at which the copper after smelting is to be warehoused, and such ore shall thereupon be taken account of and delivered for the purposes aforesaid, in like manner as if the same had been warehoused: *Provided also*, That all copper so produced by smelting shall be deemed to be copper imported, and shall be warehoused as such.

Goods in bulk delivered.

XXXVII. *And be it further enacted*, That no parcels of goods so warehoused, which were imported in bulk, shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of the customs.

Packages to be marked before delivery.

XXXVIII. *And be it further enacted*; That no goods so warehoused shall be delivered, unless the same, or the packages containing the same, shall have been marked in such distinguishing manner as the commissioners of his Majesty's customs shall deem necessary and practicable, and shall from time to time direct.

Decrease and increase may be ascertained and allowed under regulations of treasury.

XXXIX. "And whereas some sorts of goods are liable in time to decrease and some to increase, and some to fluctuation of quantity, by the effect of the atmosphere and other natural causes, and it may be necessary in some cases that the duties should not be charged upon the deficiency arising from such causes:" *Be it therefore enacted*, That it shall be lawful for the said commissioners of his Majesty's treasury to make regulations for ascertaining the amount of such decrease or increase of the quantity of every particular sort of goods; and to direct in what proportion any abatement of duty payable under this act for deficiencies shall, upon the export-

ation of any such goods, be made on account of any such decrease: *Provided always,* That if such goods be lodged in warehouses declared in the order of appointment to be of special security, no duty shall be charged for any amount whatever of deficiency of any of such goods on the exportation thereof, except in cases where suspicion shall arise that part of such goods has been clandestinely conveyed away, nor shall any such goods (unless they be wine or spirits) be measured, counted, weighed, or gauged, for exportation, except in such cases of suspicion.

No duty on deficiency of goods exported from warehouse of special security.

XL. *Provided always, and be it further enacted,* That for any wine, spirits, coffee, cocoa nuts, or pepper, lodged in warehouses not being declared to be of special security, the following allowances for natural waste, in proportion to the time during which any such goods shall have remained in the warehouse, shall be made upon the exportation thereof, according as such allowances are hereinafter respectively set forth (that is to say):

Allowances for natural waste of wines, spirits, &c. in warehouses not of special security

- Wine, upon every cask, *videlicet*: wine for any time not exceeding one year one gallon.
- “ for any time exceeding one year, and not exceeding two years two gallons.
- “ for any time exceeding two years three gallons.
- Spirits, upon every hundred gallons, hydrometer proof, *videlicet*: for any time not exceeding six months one gallon.
- “ for any time exceeding six months, and not exceeding twelve months two gallons.
- “ for any time exceeding twelve months, and not exceeding eighteen months three gallons.
- “ for any time exceeding eighteen months, and not exceeding two years four gallons.
- “ for any time exceeding two years five gallons.
- Coffee, cocoa nuts, pepper, for every one hundred pounds, and so in proportion for any less quantity two pounds.

XLI. *And be it further enacted,* That in case it shall at any time happen that any embezzlement, waste, spoil, or destruction, shall be made of or in any goods or merchandise which shall be warehoused in warehouses under the authority of this act, by or through any wilful misconduct of any officer or officers of customs or excise, such officer or officers shall be deemed guilty of a misdemeanor, and shall, upon conviction, suffer such punishment as may be inflicted by law in cases of misdemeanor; and if such officer shall be so prosecuted to conviction by the importer, consignee, or proprietor of the goods or merchandise so embezzled, wasted, spoiled, or destroyed, then, and in such case, no duty of customs or excise shall be payable for or in respect of such goods or merchandise so embezzled, wasted, spoiled, or

In cases of embezzlement and waste through misconduct of officers, damages to be made good to the proprietor.

destroyed, and no forfeiture or seizure shall take place of any goods and merchandise so warehoused in respect of any deficiency caused by such embezzlement, waste, spoil, or destruction, and the damage occasioned by such embezzlement, waste, spoil, or destruction of such goods or merchandise, shall be repaid and made good to such importer, consignee, or proprietor, by the commissioners of customs or excise, under such orders, regulations, and directions as shall be for that purpose made and given by the commissioners of his Majesty's treasury, or any three of them.

On entry outwards, bond for due shipping and landing shall be given.

XLII. "And whereas it is expedient to make regulations for the exporting of such goods to parts beyond the seas as have been imported into the United Kingdom from parts beyond the seas, and warehoused, without payment of any duty on the importation thereof, or notwithstanding that the same may be prohibited to be used in the United Kingdom:" *Be it therefore enacted*, That upon the entry outward of any goods to be exported from the warehouse to parts beyond the seas, and before cocket be granted, the person in whose name the same be entered shall give security, by bond, in double the value of such goods, with one sufficient surety, that such goods shall be duly shipped and exported, and shall be landed at the place for which they be entered outward, or otherwise accounted for, to the satisfaction of the commissioners of his Majesty's customs.

Bond for beef or pork exported from warehouse.

XLIII. *Provided always, and be it further enacted*, That upon the entry outward of any salted beef or salted pork, to be exported from the warehouse to parts beyond the seas, and before cocket be granted, the person in whose name the same be entered shall give security, by bond, in treble the value of the goods, with two sufficient sureties, of whom the master of the exporting ship shall be one, that such beef or pork shall be duly shipped and exported, and that no part thereof shall be consumed on board such ship, and that the same shall be landed at the place for which it be entered outward, and that a certificate of such landing shall be produced within a reasonable time, according to the voyage, to be fixed by the commissioners of the customs, and mentioned in the bond, such certificate to be signed by the officers of the customs, or other *British* officer, if the goods be landed at a place in the *British* dominions; or by the *British* consul, if the goods be landed at a place not in the *British* dominions, or that such goods shall be otherwise accounted for to the satisfaction of the said commissioners. And such master shall make and sign a declaration, that such beef or pork is to be laden on board such ship as merchandise, to be carried to, and landed at parts beyond the seas, and not as stores for the said ship; and if such ship shall not have on board, at the time of clearance outward, a reasonable supply or stock of beef or pork, according to the intended voyage,

Beef and pork exported from warehouse, not to be used as stores.

borne upon the victualling bill, the master of such ship shall forfeit the sum of one hundred pounds.

XLIV. *And be it further enacted,* That no goods shall be exported from the warehouse to the *Isle of Man*, except such goods as may be imported into the said island with license of the commissioners of his Majesty's customs, and in virtue of any such license first obtained.

Restriction as to the Isle of Man.

XLV. *And be it further enacted,* That all goods taken from the warehouse for removal, or for exportation, shall be removed, or shall be carried to be shipped, under the care, or with the authority or permission of the proper officer of the customs, and in such manner, and by such persons, and within such spaces of time; and by such roads or ways, as the proper officer of the customs shall authorize, permit, or direct; and all such goods not so removed or carried shall be forfeited.

Goods removed from warehouse for shipment, under care of officers.

XLVI. *And be it further enacted,* That it shall not be lawful for any person to export any goods so warehoused, nor to enter for exportation to parts beyond the seas any goods so warehoused, in any ship which shall not be of the burden of seventy tons, or upward.

Ship for exporting warehoused goods.

XLVII. *And be it further enacted,* That all goods or merchandise which shall be landed in docks, and lodged in the custody of the proprietors of the said docks, under the provisions of this act, not being goods seized as forfeited to his Majesty, shall, when so landed, continue and be subject or liable to such and the same claim for freight in favor of the master and owner or owners of the respective ships or vessels, or of any other person or persons interested in the freight of the same, from or out of which such goods or merchandise shall be so landed, as such goods, wares, or merchandise, respectively, were subject and liable to while the same were on board such ships or vessels, and before the landing thereof; and the directors and proprietors of any such docks, at or in which any such goods or merchandise may be landed and lodged as aforesaid, or their servants or agents, or any of them, shall and may, and they are hereby authorized, empowered, and required, upon due notice in that behalf given to them by such master or masters, owner or owners, or other persons as aforesaid, to detain and keep such goods and merchandise, not being seized as forfeited to his Majesty, in the warehouses belonging to the said docks as aforesaid, until the respective freights to which the same shall be subject and liable, as aforesaid, shall be duly paid or satisfied, together with the rates and charges to which the same shall have been subject and liable, or until a deposit shall have been made by the owner or owners, or consignee or consignees, of such goods or merchandise, equal in amount to the claims or demands made by the master, owner or owners, of the respective ships or vessels, or other persons,

Goods landed in docks liable to claims for freight, as before landing.

as aforesaid, for or on account of freight upon such goods or merchandise; which deposite the said directors or proprietors of such docks, or their agents, respectively, are hereby authorized and directed to receive and hold in trust, until the claim or demand for freight upon such goods shall have been satisfied; upon proof of which, and demand made by the person or persons, their executors, administrators, or assigns, by whom the said deposite shall have been made, and the rates and charges due upon the said goods being first paid, the said deposite shall be returned to him or them by the said directors or proprietors, or their agents on their behalf, with whom the said deposite shall have been made, as aforesaid.

Act may be altered this session.

XLVIII. *And be it further enacted*, That this act may be altered, varied, or repealed, by any act or acts to be passed in this present session of Parliament.

List of the principal articles of Foreign Merchandise remaining in warehouse, under the locks of the Crown, in the ports of London, Liverpool, Bristol, and Hull, on or about the 5th of January, 1832, and 1833.—
(Papers published by the Board of Trade, vol. ii., p. 66.)

ARTICLES.

Alkanet root,	Hides,	Piece goods of	Sugar;
Annatto,	India rubber,	India, silks,	Sumac,
Ashes,	Indigo,	Piece goods of	Tallow,
Barilla,	Iron bar,	India, nankeens,	Tea, black,
Borax,	Lac dye,	Pimento,	“ green,
Bristles,	Lead,	Quicksilver,	Tin,
Cassia lignea,	Logwood,	Raisins,	Tobacco,
Camphor,	Mace,	Rhubarb,	Turpentine,
Cinnamon,	Madder,	Rice,	Tumeric,
Cloves,	Molasses,	Sago,	Valonia,
Cochineal,	Nicaragua wood,	Saltpetre,	Wine, cape,
Cocoa,	Nutmegs,	Sarsaparilla,	“ French,
Coffee,	Oil, castor,	Shellac,	“ Madeira,
Currants,	“ olive,	Silk,	“ Port,
Figs,	“ palm,	Smalts,	“ Rhenish,
Fustic,	Opium,	Spirits, brandy,	“ Spanish,
Gall,	Pepper,	“ Geneva,	“ unrated,
Ginger,	Piece goods of	“ rum,	Wool.
Hemp,	India, calicoes,	Steel,	Zinc.

List of the Warehousing Ports of Great Britain, &c. Certain ports only are warehousing ports; nor may all sorts of goods be warehoused in every warehousing port. We subjoin a list of the warehousing ports in Great Britain and Ireland, and a specification of the goods that may be warehoused in each, classed in tables. (See last edition of McCulloch's Dictionary of Commerce, vol. ii., page 715.)

ENGLAND.

Arundel.—Goods in table C.

Barnstable.—All goods except tobacco, East India goods, and goods in table F, other than sugar.

Bideford.—Goods in table A, wine and spirits in table B, and goods in table C.

Boston.—Wine and spirits in table B.

Bridgewater.—Wine and spirits in table B, and wood and tar in table C, rum and tallow.

Bridport.—Rum, brandy, wine, hemp, iron in bars, timber, barilla, alum, tallow, ashes, hides and skins, sugar, currants, and other fruit.

Bristol.—East India goods, and goods in tables A, B, C, D, E, and F.

Chepstow.—Timber, deals, hemp, linseed, staves, tallow, and tar.

Chester.—Rum in table A, and wine and spirits in table B.

Chichester.—Wood, pitch, tar, and iron in table C, and wood in table E.

Colchester.—Rum in table A, and wine and spirits in table B.

Cowes.—Goods in tables A, B, and D, and timber and deals in table C.

Dartmouth.—Goods in tables A, B, C, and D, (except tobacco.)

Dover.—Goods in table B, (except tobacco,) and timber and wood in table C.

Exeter.—All goods except tobacco, East India goods, and goods enumerated in table F, other than sugar.

Falmouth.—Goods in table A, B, C, and D.

Gloucester.—Spirits in table A, wine and spirits in table B, tallow in table C, and barilla in table E; sugar not East India, and all other goods not East India produce, and not in table F.

Goole, near Hull.—All articles, except tobacco and snuff.

Grimsby, near Hull.—Goods in tables A, B, C, D, and E, (except tobacco.)

Hull.—East India goods and goods in tables A, B, C, D, and E.

Ipswich.—Wine and spirits in tables A and B, and barilla.

Lancaster.—Goods in tables A, B, C, and E.

Liverpool.—East India goods, and goods in tables A, B, C, D, E, and F.

London.—East India goods, and goods in tables A, B, C, D, E, and F.

Lynn.—Rum in table A, wine and spirits in table B, and timber and wood in table C.

Maldon.—Wood goods.

Milford.—Goods in tables C and D.

Newcastle.—Goods in tables A, B, C, D, and E.

New Haven.—Rum in table A, wine and spirits in table B, and timber and wood in table C.

Plymouth.—Goods in tables A, B, C, D, and E.

Poole.—Goods in tables A, B, C, D, and E, (except tobacco.)

- Portsmouth.*—Goods in tables A, B, C, and E, (except tobacco,) and hides in table D.
- Rochester.*—Rum in table A, wine and spirits in table B, and timber and wood goods in table C.
- Rye.*—Wine in table B, wood in table C, and clover seed in table E.
- Shoreham.*—Wine and spirits in table B, and goods in table C.
- Southampton.*—Spirits in table A, wine and spirits in table B, goods in tables C, D, and E, and East India goods removed for exportation to Guernsey or Jersey.
- Stockton.*—Rum in table A, wine and spirits in table B, timber and goods in table C, clover seed and green fruit in table E, potashes, sugar, coffee, hides, &c.
- Sunderland.*—Goods in tables A, B, C, D, and E, (except tobacco.)
- Swansey.*—Goods in table C.
- Weymouth.*—Rum in table A, wine and spirits in table B, wood in table C, almonds of all sorts, barilla, clover seed, currants, figs, oil of olives, salad oil, prunes, raisins of all sorts, and licorice juice in table E.
- Whitby.*—Goods in tables C and D.
- Whitehaven.*—Goods in tables A, B, C, and E.
- Wisbeach.*—Woods goods.
- Yarmouth.*—Rum in table A, wine and spirits in table B, hemp and iron in table C, and goods in table E.

SCOTLAND.

- Aberdeen.*—East India and all other goods.
- Borrowstoness.*—Timber and wood in table C.
- Dumfries.*—Wine in table B.
- Dundee.*—Wine and spirits in tables A and B, iron, pitch, tar, timber, and wood, in table C.
- Glasgow.*—East India goods, and goods in tables A, B, C, D, and E.
- Grangemouth.*—Fustic, hemp, iron, logwood, mahogany, pitch, rosin, staves, tar, tallow, tow, turpentine, timber, and wood, in table C, and flax in table E.
- Greenock.*—East India goods, and goods in tables A, B, C, D, and E.
- Leith.*—East India goods, and goods in tables A, B, C, D, and E.
- Montrose.*—Wine, spirits, and sugar; and goods in tables C and D; ashes, butter, cheese, coffee, feathers, hams, hides, honey, spruce beer, seeds, vinegar, and yarn.
- Port Glasgow.*—East India goods, and goods in tables A, B, C, and E.

IRELAND.

- Dublin, Belfast, and Cork.*—East India and all other goods; including sugar in table F, and excepting the other articles enumerated that table.
- Coleraine.*—All goods except East India goods and tobacco.
- Drogheda, Dundalk, Galway, Limerick, Londonderry, Newry, Sligo, and Waterford.*—All goods (except East India goods, and the articles enumerated in table F, with the exception of sugar.)

Wexford.—Wine, sugar, hemp, iron, tallow, foreign spirits, and vinegar, coffee, cocoa, rice, pepper, ginger, and pimento.

TABLE A.

Annatto or rocou,	Cocoa nuts,	Sugar,
Cassia fistula,	Coffee,	
not being the produce of, nor imported from, any place within the limits of the East India Company's charter.		
Angustine bark,	Indigo,	Pimento,
Cotton wool,	Mahogany,	Rum,
Ginger,	Molasses,	Wine,
imported from the West Indies.		
Cocoa nuts,	Indigo,	Pimento,
Coffee,	Mahogany,	Rum,
Cotton wool,	Molasses,	Sugar,
Ginger,		
the growth and produce of, and imported direct from any of the territories or dominions of the Crown of Portugal.		

TABLE B.

Brandy,	Rice,	Tobacco
Geneva, and others spirits,	Shrub,	Wine,
not being the produce of, nor imported from, any place within the limits of the East India Company's charter (spirits and wine excepted,) or not being imported from the West Indies.		
Cocoa nuts,	Indigo	Pimento,
Coffee,	Mahogany,	Rum,
Cotton wool,	Molasses,	Sugar,
Ginger,		
being the growth or produce of, and imported direct from, any of the territories or dominions of the Crown of Portugal.		
Spirits and wine, being the produce of any place within the limits of the East India Company's charter, and imported otherwise than by said company.		

TABLE C.

Brimstone,	Kelp,	Staves,
Cork,	Linseed,	Tallow,
Hemp undressed,	Mahogany,	Tar,
on, in bars, or slit, or	Marble blocks,	Timber,
hammered into rods,	Oil of turpentine,	Tow,
and iron drawn or	Pitch,	Turpentine,
hammered less than	Rapeseed,	Wood,
$\frac{3}{4}$ of an inch square.	Rosin,	Zaffie, or cobault,
not being the produce of, nor imported from within the limits of the East India Company's charter, nor imported from the West Indies.		

TABLE D.

Blubber of British fishing,	of all sorts, not tanned, tawed, or in any way dressed,	Train oil, and all other fish oil,
Hides,	Oil of British fishing,	Whale fins of British fishing,
Indian deer skins, half dressed, or shaved, and skins and furs,	Oil of spermaceti, or Head matter,	

not being the produce of, nor imported from within the limits of the East India Company's charter, and not being imported from the West Indies.

TABLE E.

Alkermes,	Essence of British America spruce, imported thence,	Molasses,
Almonds,	Euphorbium,	Oil of almonds,
Anichovies,	Feathers for beds,	“ amber,
Angustura bark,	Figs,	“ anise seed,
Anise seed,	Flax,	“ bay,
Annatto or rocou,	German sausages,	“ cajeputa,
Arrowroot,	Ginger,	“ carraway,
Ashes,	Ginseng,	“ cassia,
Balsam of all sorts,	Granilla,	“ castor,
Barilla,	Gum-Arabic,	“ cinnamon,
Beads of amber and coral,	Guaiacum and Senegal,	“ cloves,
Beeswax,	Hams,	“ jessamine,
Black or Dantzic beer,	Harp strings,	“ juniper,
Bristles, undressed,	Hones,	“ lavender,
Buckwheat,	India rubber,	“ linseed,
Cantharides,	Indigo,	“ mace,
Carpets, Turkey,	Isinglass,	“ marjoram,
Cassia fistula,	Jalap,	“ nutmegs,
Catlings or lute strings,	Jesuit's bark,	“ olives,
Cheese,	Jet,	“ oranges,
Chip hats,	Juice of lemons, limes, and oranges,	“ palm,
Citrate of lime,	Juniper berries,	“ pine,
Citron in salt and water,	Lampblack,	“ rock,
Clover seed,	Linen, plain (except sail cloth),	“ rosemary,
Cochineal and cochineal dust,	Linseed cakes,	“ rosewood,
Cocoa nuts,	Licorice powder,	“ salad,
Coffee,	Maccaroni,	“ sassafras,
Copal,	Madder, ground,	“ spike,
Cotton wool and cotton yarn,	Mahogany,	Oil of thyme,
Currants,	Manna,	“ turpentine and walnut,
Elephant's teeth,	Mercury,	Oils, chemical and perfumed, not otherwise enumerated,
Essence of bergamot and of lemon,	Mohair yarn,	Opium,
		Orange flower water ointment,

Ottar of roses,	Rhinehurst,	Silk, raw, thrown or
Pearl barley,	Rhubarb,	waste,
Pictures,	Rum,	Smalts,
Pigsi chops and faces,	Saccharum saturn,	Straw hats,
Pimento,	Saffron,	Succus liquoritice,
Pitch, Burgundy,	Sal ammoniacus,	Sugar,
Plaiting of straw or chip,	gem,	Tapioca,
Pots, melting,	limonum or aceto-	Tar, Barbadoes,
Prunes,	sella,	Tornsal,
Quicksilver,	prunella,	Toys,
Radix serpentario,	succini,	Verdigris,
Rags,	Saphora,	Vermicelli,
Raisins of all sorts,	Sarsaparilla,	Vermilion,
Rape cakes,	Senna,	Vanelloes, and all other

goods manufactured, not being the produce of, nor imported from within the East India Company's charter, and not being imported from the West Indies.

TABLE F.

Agates, rough and polished,	Cloves imported under license,	Hair powder,
Almond paste,	Clocks,	Hats and bonnets of all sorts,
Aloes,	Cochineal,	Inkle, wrought,
Ambra liquida,	Cocculus Indicus,	Jalaps,
Ambergris,	Coloquintida,	Jet,
Balsams of all sorts,	Columba root,	Jewels: emeralds, rubies, and all other precious stones, except diamonds.
Beads of all kinds,	Coral of all sorts,	Lace of all kinds,
Beer, Benjamin,	Corks, ready made,	Lapis laguli,
Bottles,	Cuttle shells,	Mace imported by license,
Bugles of all kinds,	Dice,	Manna,
Cambric,	Eau de Cologne,	Mercury,
Camphor,	Enamel,	Metheglin,
Candles,	Essences of all sorts,	Morels,
Cantharides,	Extracts of all sorts,	Musical boxes,
Cardamoms,	Feathers, ostrich and others not otherwise enumerated, dressed or undressed,	Musk,
Cards,	Flowers, artificial,	Myrrh,
Carmine,	Garnets,	Nux vomica,
Cassia buds, lignea fistula,	Gauze of all kinds,	Nutmegs imported by license,
Castor,	Ginger, preserved,	Opium,
Chinaware and porcelain,	Glass of all kinds,	Ormolu,
Crystals,	Grains of paradise and of Guinea,	Ottar of roses,
Cider,	Gum opoponax,	Paper,
Cinnamon imported under license,	Hair, human,	Perry,
Citron water,		
Civet,		

Plate,
 Pearls,
 Pictures,
 Platina,
 Plating of all sorts,
 Powder of bronze or
 brass,
 Powder, not otherwise
 enumerated, which
 will serve for the
 same use as starch,
 Quicksilver,
 Radiseipecacuanha or
 rhatanice,
 Resina jalupæ,

Rhubarb,
 Saffron,
 Sal limonum and suc-
 cini,
 Scammony,
 Silk, raw and organ-
 zined,
 Snuff,
 Spikenard,
 Stones, bezoar,
 Soap,
 Starch,
 Storax of all kinds,
 Succades,
 Sugar,

Threads of all kinds,
 Tobacco,
 Tortoise shell,
 Treacle of Venice,
 Truffles Turbith,
 Vanelloes,
 Vellum,
 Verdigris,
 Vinegar,
 Watches of all sorts,
 Watch glasses,
 Waters, mineral and
 strong, of all sorts,
 Wires,
 Yarn, mohair;

And also all goods and merchandise, of every description, which, under the provisions of the warehousing act, may be imported for the purpose of exportation only; all which goods may be deposited only in warehouses enclosed by and surrounded with walls, or in other warehouse or in places of special security, especially to be approved by the Commissioners of the Treasury.

I.

[Circular:]

TREASURY DEPARTMENT, *November 24, 1842.*

SIR: As it is contemplated by the Department to bring before Congress, at its next session, the subject of a general warehouse system with a view to the better accommodation of the import business of the United States, it is desirable to obtain information upon the following points, among others, and to receive such suggestions in relation to the policy and practicability of the system as your experience may enable you to furnish:

First. Is it likely that safe and commodious warehouses can be procured without the expenditure of money by the Government in the erection?

Second. Supposing that commodious warehouses can be procured on lease by the Government, would the expense be reimbursed by the amount of storage received; and if not, is it likely that the deficiency in the smaller ports would be made up by the excess of receipts for storage in the larger ports: in other words, assuming that the privilege of warehousing shall be universal, will it support itself without burdening the revenue?

Third. What number of additional officers, if any, would be necessary for conducting a warehouse system with entire safety to the Government, affording at the same time reasonable facilities to importers? In replying to this question, you are desired to advert to the peculiar duties of officers attached to this service.

Fourth. What would be the effect of this system upon the trade of

the larger and smaller ports? Would it change or unsettle the relative advantages enjoined by them under the existing system?

Fifth. Is it expedient to limit the period of deposite, say to one year, the time within which exportation for drawback was allowed under our early laws, or should the period be indefinite?

Sixth. What will be the effect of the system upon the revenue accruing at the port of _____ in the year next following its adoption?

Seventh. You are requested to communicate your views of the system generally, in connection with that of cash duties; your reasons, if any, that may favor its adoption, and your opinion as to the disadvantages that may attend it.

Your answer is requested at the earliest day practicable.

I am, very respectfully, sir, your obedient servant,

W. FORWARD, *Secretary of the Treasury.*

COLLECTOR'S OFFICE,
DISTRICT OF PORTLAND AND FALMOUTH,
PORTLAND, December 8, 1842.

Sir: I respectfully beg leave to submit the following answers to questions proposed in your circular of the 24th ultimo, which I had the honor of receiving on the 1st instant.

First. Commodious frame buildings, suitable for warehouses, could be procured on lease at this port. They are built on wharves, at which vessels of any burden can conveniently lie and discharge their cargoes, and are of sufficient capacity to contain all the merchandise that would be imported into this district in any one year.

Second. The amount of storage received would unquestionably reimburse the expense of rent and other incidental charges. These buildings are generally of three stories, capable of storing on the ground floor from one hundred to one hundred and twenty hogsheads of molasses, (the chief article of import here,) and could be leased at from \$40 to \$50 per annum. The second and third stories might be used for the storage of coffee and other light articles.

Third. Two additional officers might be necessary at this port, viz: a warehouse-keeper and an assistant, who, with one of the inspectors of the customs, and other officers in the service of the revenue, could perform with facility the duties required of them. The compensation of both need not exceed \$1,500.

Some of the appropriate duties of these officers—indeed the principal—would be a general superintendence of the warehouses and merchandise deposited, the direction in storing and delivering the same, taking an account of all articles committed to their charge, and opening the warehouses when called on to show the goods, and procure samples.

It may not be amiss to state, in this connection, that, under the proposed system, the duties of the weighers, gaugers, and measurers at this port would be less onerous, and be likely to be performed with more accuracy.

The principal articles of import into this district arrive periodically and in large quantities, at about the same time, but are disposed of at all seasons of the year; and if gauged, weighed, and measured when delivered, the annual labors of these officers would not be crowded into so small a space of time as at present, and they would be enabled, without foregoing any of their privileges, to render essential service to the warehouse-keepers.

Fourth. The effect of this system would be, it is believed, to increase, or at least to restore, the trade of this and the other ports in this State, which is sensibly diminishing under the operation of cash duties. From the occurrences that have come under my own observation, it would seem as if the import business must, in a short time, be confined to merchants of large capital, to the exclusion of those of limited means.

Fifth. It is believed by some of our merchants, whose opinions I respect, that their own and the public interest require that they should be allowed *two years*, or at least *eighteen months*, to clear their goods after having been warehoused. I have heard no good reason, and none has occurred to me, for recommending that the limit of deposit be extended beyond *one year*. The articles which form the bulk of importations into this district are of comparative little value, and are principally consumed at home. The quantity reexported is inconsiderable. At the larger ports, where the more valuable articles are imported, a longer time may be necessary.

Sixth. Should the system be adopted, to take effect from and after the 4th of March next, it would, in my opinion, increase the aggregate of revenue for the year next ensuing, though less would probably be received the first half of the year than under the present system. The difference, however, would be small, as there is a constant demand for the principal articles of import into this district—molasses and salt. The crop of the former article reaches a market from the month of January to June—a larger portion of which is imported here during that period. Large quantities—sometimes fifteen thousand hogsheads, or more than half the imports for the year—accumulate at this port in the month of June. This quantity gradually diminishes for consumption and export, and rarely is any portion of it left in store when the new crop comes to market in the following January.

The case is much the same with salt. Our freighting ships return early in autumn from Europe with cargoes of salt, which is used late in that season and the following winter for packing provisions, and in the spring and summer for curing fish and for other purposes; consequently, neither of these articles would be long in public store.

The average quantity of molasses in the hands of the importers through the year, is about seven thousand hogsheads, or one fourth of the import.

Seventh. Most of the merchants in this and the other ports of the State either own or lease stores. The arrangement, therefore, that would be most convenient and satisfactory to them, and at the same time afford reasonable security to the revenue, without subjecting it to any charge for storage, would be to allow them to provide warehouses for the deposit of their importations, to be under the control of the storekeepers and officers of the customs while used for Government purposes, and secure

with their locks, so that no fraud could be committed without their knowledge or privity.

Should it be objected that these buildings are not fire-proof, and are therefore unsuitable for warehouses, I would reply that they are at present, and ever have been since their erection, used by the merchants of this place as depositories of their importations. Besides, the risk of loss by fire need not be with Government, as the importers might be required to keep them and their contents insured.

The custom-house buildings are fire-proof, and capable of holding all, or the principal part of the more valuable articles of import that would be introduced into this district.

I beg leave to add, that the memorial of the Chamber of Commerce of the city of New York expresses the views of the merchants of this place, in relation to the establishment of the warehouse system, in which I fully concur.

I have the honor to be, with great respect, your obedient servant,
NATHAN CUMMINGS, *Collector.*

HON. WALTER FORWARD,
Secretary of the Treasury.

CUSTOM-HOUSE, NEWBURYPORT, *December 8, 1843.*

SIR: The circular of November 24th not having been mailed on that day did not arrive here until a short time since.

I take the earliest opportunity to answer the inquiries contained in it as follows:

First. Is it likely that safe and commodious warehouses can be procured without the expenditure of money by the Government in their erection?

Answer. Of late years there have been, at all times, in Newburyport, a large number of safe and commodious warehouses to be hired at a reasonable rate.

Second. Supposing that commodious warehouses can be procured on lease by the Government, would the expense be reimbursed by the amount of storage received; and if not, is it likely that the deficiency in the smaller ports would be made up by the excess of the receipts for storage in the larger ports; in other words, assuming that the privilege of warehousing shall be universal, will it support itself without burdening the revenue?

Answer. No doubt can be entertained that any expense of storage would be reimbursed to the Government; as many of those persons engaged in trade here are also owners of more stores than they usually occupy, it is supposed that they would store their goods in their own warehouses, giving to the Government a lease for the time, and of course giving the key to a public storekeeper. As to the last clause of this question, it cannot be doubted that the warehousing system would support itself without burdening the revenue. Certainly, after a year or two's experience, if any loss should arise, an average rate of storage might be fixed which would cover such loss; or instructions might be

issued to the revenue officers of the different ports which should give them a discretion as to the rates of storage, with a view to have the rates averaged at each particular port, so as to cover the expenses of storage at such ports, it being obvious that no general rate can be prescribed by law which would be equal at all places. In Newburyport, however, it is presumed that there could be no difficulty, because stores could always be hired for such time as they might be wanted and no longer, the importer paying the rent.

Third. What number of additional officers, if any, would be necessary for conducting a warehouse system with entire safety to the Government, affording at the same time reasonable facilities to importers? In reply to this question, you are desired to advert to the peculiar duties of officers attached to the service.

Answer. Unless the business of the port should greatly increase, one officer would be sufficient to keep the public stores.

Fourth. What would be the effect of this system upon the trade of the larger and smaller ports? would it change or unsettle the relative advantages enjoyed by them under the existing system?

Answer. It is not believed that any material change in the course of trade would be occasioned by introducing the warehousing system. Perhaps it would not be safe to say beforehand that there would be absolutely no change whatever by the introduction of a new system; but it is presumed that such a change would be trifling, and that the relative advantages enjoyed by the larger and smaller ports would be nearly the same as at present.

If any changes were produced it would probably be for the benefit of the smaller ports, because, other things being equal, storage is generally cheaper at such ports; still, while for this reason it might benefit the smaller ports, it would not materially injure the larger ones, because the only contingency in which the trade of the large ports would overflow into the smaller ones would be when the large ones should be full of importations: in such cases the excess would be entered and stored in the smaller ports.

Fifth. Is it expedient to limit the period of deposit, say to one year, the time within which exportation for drawback was allowed under our early laws, or should the period be indefinite?

Answer. The object of adopting the warehousing system being to enable the merchant to import his goods and sell them so as to meet the payment of the duties with the proceeds of his sales, the proper limit should be the ordinary term of credit among merchants. It is believed that this term does not exceed in general six months. If it does exceed that term, it is an important question for consideration with the Government, whether it would not be for the general interest of the country that the term of credit among business men should be abridged, and whether limiting the credit extended by the Government for duties would not be the means of introducing a more salutary system of doing business.

Sixth. What will be the effect of the system upon the revenue accruing at the port of Newburyport in the year next following its adoption?

Answer. It is believed that the introduction of a warehousing system

would increase the revenue accruing at this port in the year next following its adoption.

Seventh. You are requested to communicate your views of the system generally, in connection with that of cash duties: your reasons, if any, that may favor its adoption, and your opinion as to the disadvantages that may attend it.

Answer. The answers to the above interrogatories embrace nearly all that could be said on the subject, without going into an elaborate discussion of the whole subject of revenue.

One suggestion, however, I feel called upon to make, which is, that it appears to me the object of the Government should be to aid, by all reasonable means which come fairly within the scope of its powers, the business and trade of the country, and particularly in the collection of the revenue, which is in point of fact but another mode of taxation, to levy and collect that tax in the manner least onerous to all who have any portion of such tax to pay. Now, although the consumer pays this tax, yet it is *felt* principally by the importer: he should, therefore, be relieved as much as possible in the mode of collection, and have as long a term of credit as it may be convenient for the Government to give, and this will usually be just as long a term as it will eventually be for the benefit of the importer to receive. That is to say, too long a term of credit, while it would be inconvenient for the Government, would also be injurious to the merchant himself, and that term of credit will be best for all concerned which conforms most nearly to the general wants of the business people of the country. As stated above, it is believed that the term would be about six months.

Some term of credit is also needed by the merchants and importers of small capital, upon whom it would be a great hardship to impose the payment absolutely of cash duties. Many such would be driven entirely out of business, leaving a monopoly of foreign trade in the hands of large capitalists, who would eventually, being able to hold their goods for a large price, control all business, and probably increase the price of all foreign commodities to the consumers.

It is believed, finally, that the best and most salutary system which could be adopted for the collection of the revenue, would be one-half sixty days credit, the residue six months, with the option to the importer of paying all cash, or warehousing for the sixty days or six months.

With great diffidence these views are respectfully submitted, by your obedient servant,

R. W. KINSMAN, *Collector.*

HON. WALTER FORWARD,

Secretary of the Treasury, Washington.

COLLECTOR'S OFFICE, SALEM, *December 2, 1842.*

SIR: In answer to your circular of the 24th instant respecting the subject of a general warehousing system, with a view to the better accommodation of the import business of the United States, such suggestions as are in my power to offer, or my experience may enable me to furnish, are respectfully presented.

Answer to point first. There are sufficient warehouses to be procured in this district without the expenditure of money by the Government. A public store is attached to this custom-house capable of receiving large quantities of goods. There are, also, many capacious warehouses empty a great portion of the year, which would readily be put in order by the owners for this purpose.

Answer to point second. I have no hesitation in expressing my firm belief, that the receipts for the storage of goods would amply repay the expense in this district; and I cannot but believe, as far as my knowledge extends, such would be the case in all other districts.

Answer to point third. A storekeeper would be all the additional officer wanted in this district, provided a law should be made requiring the *weighers and gaugers* to be also deliverers of goods, &c., under the supervision of the collector and storekeeper. The duty of this class of officers would call them to weigh and gauge articles paying specific duties; they might, also, be constituted deliverers of articles paying *ad valorem* duties. I am premising that, in case the warehousing system goes into effect, the goods or merchandise will be put into the public stores as landed; when delivered to the consumer to be weighed, &c., and the duty then paid on their *weight, contents, or value*. The duty of the storekeeper would be to keep an exact account of all merchandise placed in the public stores, with the marks, numbers, &c., of the packages, and to attend to the delivery, &c., of the same. The weighers and gaugers *being placed* under his supervision, might be delivering several parcels at the same time, making their returns to the storekeeper, and the latter officer making his returns to the collector. In a district like this all this duty might be done by these officers, without overburdening them with labor.

Answer to point fourth. The effect of this system would be equally advantageous to the small as well as the large ports, and, in my opinion, would rather help the small ports in their amount of business. Considerable amounts of merchandise which are now frequently ordered and shipped from Europe to India, Africa, and South America, would be ordered home, thus giving the advantage of the freight and labor.

Answer to point fifth. It would certainly appear to be the object of the importer to make sales of his merchandise at the earliest period possible, in order to lessen the expenses of interest and storage which would be daily accumulating; and no objections appear against an indefinite period, excepting, perhaps, the length of time which might otherwise be taken in closing an importation.

Answer to point sixth. I do not think there would be any essential difference in the amount of revenue to be received the next year; and if any, it would, in my opinion, be in favor of the *warehousing system*, as more imports would probably be ordered under it than if cash was demanded on entry.

My opinions are very much in favor of the warehouse system as conducted in Europe. As our revenue laws now stand, the payment of the money on entry bears peculiarly hard on the merchant. And, as of course, *all the revenue* to be raised from *imports* must be upon *those only* which are *consumed in this country*, this plan appears to my mind the

simplest, safest, and most practicable. One of many arguments I could urge in its favor is, that most of the cargoes of our ships from the East Indies, particularly from the ports of *Batavia* and the coast of *Sumatra*, which, under past laws, have been ordered to the ports of Europe to be stored, would, under the *proposed law*, be ordered home, giving to us the advantage of the labor, storage, and outfits of the vessels, even if the cargoes were eventually shipped to Europe. We should also be making a deposite of foreign merchandise, thereby enabling our merchants to furnish cargoes for their vessels from our own ports suitable for distant markets.

I have the honor to be, sir, respectfully, your obedient servant,

J. MILLER, *Collector.*

HON. WALTER FORWARD,

Secretary of the Treasury, Washington.

BOSTON, *December 7, 1842.*

DEAR SIR: Your circular of the 24th ultimo, embracing sundry inquiries on the subject of the adoption of a warehouse system, has been put into my hands, and, as it relates to a matter which I have long thought of great importance to the commerce of our country, and more particularly so, since the adoption of the cash system of duties, though my opinions are not specially asked, I venture to volunteer a few suggestions, in the conviction that if they do no good they can do no harm.

Of your "*first*:" So far as this and the neighboring ports are concerned, there can be no doubt. Abundance of accommodation can be had, without necessarily subjecting the Government to any expense.

Of your "*second*:" If it is contemplated to hire a sufficiency of warehouses outright, there would be some hazard, at a low rate of storage for the first year, of a deficiency of receipts to meet the expense. Should such be the result, it would arise from the difficulty, in the outset, of establishing the amount of accommodation that would be wanted.

After a little experience no such hazard would be incurred; and should the hiring outright of the stores be determined on, as the Government has full power in the matter, such a tariff of storage might be adopted as would be sure to amply cover all expenses. Should this be objected to on the ground of excessive rates, it would be easy to provide that the rates should be contingent upon the average result of the actual expenses for a certain period, say, six months or a year. I think there need be no deficiency "in the smaller ports," and that if the system be universal, it may be made to support itself, and, too, without burdening the revenue or oppressing the merchant.

Of your "*third*:" It would be impossible for me to offer an intelligent opinion as to the increase of the necessary officers throughout the whole country, for I am without such statistics as are indispensable to the making of an accurate estimate. For this port alone, I should have no doubt that it would be necessary to increase the officers, at least to the number of *ten* or *twelve* persons, exclusive of laborers, to handle the

goods, should such a feature constitute a part of the system. But on this point I will enlarge when I come to set forth, as I propose to do, my views of the best course to be adopted to accomplish the object in view.

Of your "*fourth*:" I am unable to perceive that the adoption of the system would operate injuriously to the smaller ports, or that it would disturb or interfere with their relative advantages under the present system.

Of your "*fifth*:" I think it *by all means* expedient to limit the periods of deposite, but I do not think "one year" long enough. I would have the limit positive, not contingent upon the will of the Department on solicitation for extension in particular cases. In this way much trouble and vexation would be avoided, without operating hardly or injuriously upon the importers, besides enabling the Government more accurately to estimate the coming resources.

Of your "*sixth*:" It is impossible minutely to foresee the effect of the system upon the revenue for the first year, but it cannot fail of materially lessening it, and particularly during the first quarters of the year following its adoption. A fair conjecture is that it would reduce the receipts twenty to twenty-five per cent. the first year, and not improbably very much more than that the first two quarters of it. The result would be liable to influences other than the novelty of the scheme, such as the state of the times, the money market, the value of our great staple articles of export, and, in short, the prosperity or depression of all the great interests of the country.

Of your "*seventh*:" In answer to your general inquiries under this head, I have no hesitation in offering it as my opinion that the contemplated measure is of vital importance to the commerce and to the revenue of the country, and that without its adoption, if the cash system of duties is continued, not only will ruin befall our merchants, but the revenue will be so diminished as inevitably to force a resort to large loans or to burdensome and heavy direct taxation.

I am aware that the policy of cash duties finds much favor with the mass of the people, but at the same time, situated as was the business of the country at the period of its adoption, and estimating its probable operation, I am forced to believe it one of the most impolitic and suicidal measures ever adopted by any Government. Any one of common intelligence acquainted with the history of the tariff of this country, the circumstances under which the first was adopted, and the continuance of the same or a similar policy in all the subsequent enactments; and who has witnessed their beneficent operation, with hardly an exception, for a long period of years, must, I think, be led to doubt the wisdom of thus suddenly, and without preparation or warning, reversing that policy which had stood the test of so long and conclusive an experience. For myself, I hesitate not to declare, unqualifiedly, that there has never been presented to my mind a single *plausible*, and much less a *sound* argument, in support of the measure. More than this; if we trace the old system from its first inception down to the present year, both in its direct and incidental operation, we cannot fail of arriving at the conclusion that the wisdom of our fathers, who originated the system, has never, in a similar

measure, been surpassed by any nation or government on earth. I have neither the leisure nor inclination to attempt to set forth all the evils to be expected from the adoption of the new policy; but I think it will be found on trial, even if a good warehouse system should be adopted, it will be necessary to go back to the liberal system of credits, under which the country for so long a period was so eminently prosperous. I forbear further remark, too, because I know it is not in contemplation at present to attempt a return to a sounder and better policy.

In remarking upon your third inquiry, I propose to set forth my views of the most expeditious scheme to carry out the object of warehousing. Looking to the best economy, if the system, as is probable, is destined to be made permanent, there can be no doubt it would be wise for the Government to provide all the necessary accommodations; for it is obvious, at a glance at the subject, that much labor and expense would be saved if a sufficiency of stores, on a large scale, were to be constructed with special reference to the object. If resort is had to *hiring*, or using such structures as already exist in most if not all of our ports, goods must be diffused in limited parcels in a vast number of stores, widely scattered, thus demanding a vastly greater amount of labor, and of course greatly increasing the expense. But I take it for granted that, in the present condition of the finances of the Government, it is not contemplated to make a *liberal outlay*, or even to commence building stores; but if the measure is adopted at all, it will be on the ground, to a considerable extent, that it can be done at little or moderate expense.

I have said that sufficient accommodations already exist to commence the system. *I have no doubt of it.* From the tenor of one of your inquiries, I perceive that you think it may be necessary for the Government to *hire* a sufficiency of stores. This, I think, would be bad policy, and open a wide door to favoritism and corruption; and besides, I see no necessity for it. The best plan would be to require of the merchants that they procure their places of storage, under the control and direction of the proper officers of the Government, to settle and pay their own storage, and to assume, under direction, the putting in store and the delivery of the goods, so that nothing more should devolve on the Government than the control and custody of the goods, until exported or entered for consumption. I can conceive of no substantial objection to this simple course, and sure I am it would close the door against many facilities to frauds, to which all other plans I have pondered would be liable. Would the merchants complain? Not at all; for they are not insensible to the fact that they can superintend and carry on the business of storing and delivering their goods more economically than it would be done by the Government; and besides, it would not fail to please them to be allowed to have a voice in selecting depositories for their goods.

In the smaller ports, where the business is limited, the duty of superintending the storage might, I should think, be devolved upon the present officers. In the large ports, where the business is extensive, it strikes me that it would be best to conduct the business, as it were, in a separate department, making those on whom it may be devolved properly responsible to the head of each custom-house, and perhaps, in some particulars, to the Treasury Department. In order to this, there should be a

chief or head storemaster in each port, who should be responsible for all the business in his department. It would be well, too, that he should have a voice in the selection and appointment of his subordinates.

The head storemaster ought to be paid a salary equal at least to that of the surveyors, or the naval officers, for their responsibilities would be at least as great, and the labor far greater.

Of the subordinates, including one or more clerks, good and trusty men, capable, under direction, of performing their duties, should be paid as much as the excise men are now paid. It may be found that the required duties can be devolved on the present officers, but I must doubt if it would be a sound economy so to arrange the matter: for, as I have before hinted, it seems to me there is a strong necessity for throwing the business into a *distinct department*, in order to insure that vigilance and watchfulness which are necessary to exclude, to the greatest extent, the chances for fraud and collusion.

The plan I have suggested, or one substantially like it, I think, would answer every purpose desired, would be efficient, and reasonably economical to meet the expenses, and exact of the importers such moderate additional fees as will accomplish the object.

With great respect, your obedient servant,

HENRY WILLIAMS.

P. S. I may make further suggestions, and offer some remarks upon the schemes of others, and set forth, more in detail, what I deem the necessary provisions.

COLLECTOR'S OFFICE, BOSTON, *December 8, 1842.*

SIR: Your circular of the 24th November, propounding certain queries in reference to the subject of a general warehouse system, has been duly considered, and I have the honor to state in reply thereto:

1st. That information has been received by me, from some of the oldest and most experienced merchants of this city, tending to confirm my own opinion, that safe and commodious warehouses can be procured, in the best localities, for the accommodation of the import business, without the expenditure of money by the Government in their erection.

2d. That warehouses of the first class, *fire-proof*, and well secured, can be obtained of individuals, or of any of the numerous wharf corporations, in this port, at such terms, on lease, that the whole expense would be reimbursed by the amount of storage received.

As a general rule, when the warehouses are fully occupied, the income is deemed equivalent to the disbursements for rent, labor, night-watch, and such other expenses as ordinarily accrue for the protection of the merchandise stored, at the common rates of storage here established by fixed regulations.

Should the privilege of warehousing be extended to every description of merchandise subject to duty, my conviction is, that it will support itself, without burdening the revenue. I have made somewhat extensive inquiry, too, as to the effect of the proposed system upon the smaller ports of entry; and from the information obtained, it appears that the

comparative effect in the larger and smaller ports, would be very trifling. In the ports eastward of Boston, the import trade is principally confined to the staple productions of the East and West Indies, and such other merchandise as is usually imported for immediate consumption; and in all these out-ports, ample storehouses could be procured, temporarily, by the collectors, should the wants of the importers require them, to await a market for consumption, or a demand for transportation to the larger ports. By some such simple provision, the privileges of the system could be coextensive with the ports of entry throughout the country, without hazard to the revenue, and with comparatively trifling expense to the importer.

3d. To afford prompt and reasonable facilities to importers, the collectors should be authorized to detail inspectors to take charge of warehouses and their contents, under the general supervision of the storekeeper. The warehouses should be concentrated at some central point, if practicable, without embarrassing trade, so that the number of inspectors, weighers, gaugers, measurers, and markers, now employed in the public service could readily discharge their respective duties. If it should be found necessary to locate the stores at distant points, a small additional number of sub-storekeepers might be required during the active business seasons; but in the ordinary course of trade, I think all reasonable facilities could be extended to importers at this port, with the present effective force of the office.

There are many descriptions of dry goods, silks, hardware, and earthenware, which would at once go on to the shelves of the importers without being stored; and as these articles are usually ordered to meet seasonable demands, the duties would in most cases be paid prior to their delivery from the ship. On all merchandise subject to a specific rate of duty, the quantities should, I think, be ascertained before being warehoused, and the contents of each package marked, to facilitate the delivery of the articles either for consumption or exportation.

4th. The effect of this system upon the trade of the smaller ports would be, in my judgment, to sustain the advantages now enjoyed by them under existing laws. It is well known that a vast amount of capital is employed in foreign trade by merchants resident in those ports, and their importations are now mostly consigned on sale to commission houses in the larger ports, and under the proposed system they would naturally avail themselves of all the advantages of warehousing in their own ports, and in their own stores, particularly as their merchandise could be readily sold by samples, and with the privilege of transportation to the larger markets for consumption.

There are other very obvious reasons, resulting from economical considerations, why advantages now enjoyed by the merchants in the small ports would not be disturbed or materially changed by this proposed plan.

5th. The period of deposit which it may be expedient to determine I have considered with much care, in its connection with the great interests of our commercial marine, and the benefits and profits to be derived from frequent freights on the imports and exports, in its bearing on the production of home industry, in the event of large accumulations in our

ports of foreign manufactured goods, and in reference to the debenture system, and the necessity of periodical settlements of the accounts of officers of the Government, and the liabilities of fraud upon the revenue by surreptitiously introducing for consumption goods thus deposited, and I am satisfied that all these interests would be best promoted by limiting the period to *two years*. If goods should be allowed to remain in the warehouses for a longer time, the effect upon the revenue might be seriously felt in seasons of depression, as it would tend to increase the stocks of unsaleable goods, or the surplus products of foreign manufactures, and thus keep back the importations of new crops or later products, more suitable to the markets, and upon which the Government would rely for its legitimate support.

6th. The immediate effect of the system upon the revenue would undoubtedly be to lessen the receipts, as all goods not wanted would be bonded in store. Thus would forced sales of consigned goods be prevented, and unseasonable articles withheld from the markets. This alone would soon produce a regular and healthy demand for consumption, and a little experience would enable the Government to ascertain the actual consumption of the country, and the amount of revenue accruing to the Treasury.

7th. The reasons expressed in my answers to the before-mentioned queries so far favor the adoption of the proposed plan, and the advantages that must attend it are so obvious, that it will readily be perceived that it is considered necessary to the prosperity of the import trade and essential to the wants of the Treasury. Cash duties cannot much longer be maintained without a total prostration of importers of moderate means, and diverting the import business into the hands of those who can command the means of making immediate payments on entry of the goods. A modification of the present cash system will greatly relieve the now languishing commerce of the country, and encourage importations of such kinds of merchandise as will yield a revenue adequate to the wants of the Government.

I have endeavored to communicate my views of this subject in compliance with your request; in as concise a manner as possible. I have considered the matter in its application only to this part of the country. There appears to be nearly a unanimous opinion in favor of the plan by the merchants of this place, and I trust that its adoption will satisfactorily promote the true interests of the nation.

I am, sir, very respectfully, your obedient servant,

LEVI LINCOLN, *Collector.*

Hon. WALTER FORWARD,

Secretary of the Treasury, Washington, D. C.

NAVAL OFFICE, DISTRICT OF BOSTON,

CHARLESTOWN, *December 9, 1842.*

SIR: I have considered the queries contained in your circular letter of the 24th instant, respecting a general warehouse system, and in answer have to state—

1st. That so far as respects this port, no doubt, safe and commodious warehouses could be procured without the expenditure of money by the Government in their erection; and I presume no difficulty would be experienced in obtaining them at other ports.

2d. I think, unless the Government rates for storage are higher than the ordinary ones, the receipts will not be equal to the expenditures; for it will frequently be the case that the Government will have warehouses for which it is paying rent empty, or but partially filled.

It will not do for the Government, in the larger ports, where the imports and exports are great and fluctuating, to be without a number of warehouses at its command, beyond those actually required at any one time; otherwise it will be subject to the caprice or extortion of individuals at times when warehouses are in demand.

If the rates of storage are fixed somewhat above the ordinary rates, I think it will be found that the receipts will be enough to pay the expenses in the large ports, and whatever deficiency there may be in the smaller ones.

3d. Under the law, as now understood, some additional officers and clerks will be required. The answer, as to the increase of the number of officers, however, will much depend on the requirements of the law, and how general the warehousing is to be under it.

All merchandise at the time of its arrival, as is the case now, I take it, will be examined as to marks and numbers, an account taken by the inspectors, and a report made to the collector; be weighed, gauged, or measured by the proper officers, and then received into the warehouse, and be properly disposed of under the direction of an officer, where it will remain until entered out for consumption or exportation; at which time the law may or may not require the quantity again to be ascertained; but in either case, an account of the number and description of the packages will be taken, and a report thereof made to the collector, in order that an adjustment of the duties may be made.

The law should empower the collector to assign any officer to that or any other duty, in connection with the system, that the law may require.

By such a provision, the occasion for an increase of officers will be diminished.

4th. I do not think the system would operate to the disadvantage of the smaller ports, or give to the larger ones advantages which they would not naturally possess under any system of duties.

5th. It has been the uniform policy of the Government to allow the exportation (under certain limits and restrictions) of foreign merchandise, with a drawback of the duties that had been paid or secured upon the same.

The proposed warehouse system, therefore, does not introduce any new principle, but only provides a modification of the practice hitherto pursued by allowing a deposit of the goods instead of payment of duties.

Our revenue system is founded upon the principle of taxing only the *consumption* of foreign productions, and in carrying out this principle, it is unimportant how long such productions are kept in the public stores,

provided they are kept under the control of Government, and not liable to be surreptitiously introduced for consumption. It may be desirable to have all accounts of Government periodically closed, and goods remaining unclaimed sold for the benefit of all concerned; but I can see no serious objection to allowing them to remain for a term equal to the time now fixed by law within which they may be exported with benefit of drawback: namely, three years from the date of importation. Storage should be required to be paid annually or semi-annually; and it would be highly beneficial to those engaged in the importation of foreign goods, to have annual or semi-annual statements, officially made, of the quantity of each article remaining on hand.

6th. The effect of the law upon the revenue to be received at this port, for the year next following its adoption, will be, no doubt, to diminish it somewhat, but to what extent it is impossible for me to say.

7th. I have long been of opinion that a well-matured warehouse system was preferable to a system of credits; and if it is not adopted in connection with the present requirements of duties in cash, I think it will be found that the importations will continue to fall off, and the Government will be deficient in revenue to the amount of many millions each coming year.

By the present system those of moderate means are driven from importing, and soon it will be found that the wealthy alone can successfully embark in that business. Such an effect should not be desired or encouraged by the Government, for it is not certainly its true interest.

Would it not be well so to limit the amount to be taken from store at any time, either for exportation or consumption, as not to permit a less quantity than will give, in duties, a sum not less than one hundred dollars? and also, to deny the right of warehousing to a less amount than that sum? By so doing, much expense may be saved in taking account of small quantities, both in going in and carrying out of store.

I enclose communications which I have received from two of our most respectable merchants on the subject of your letter, in one of which (Mr. Gray's) it is stated as probable that warehouses can be obtained without expense to the Government. He says, "In this city there are several corporations that would, I think, place warehouses under the control of the Government, and receive, in lieu of rent, the usual charges on all goods stored." I have no doubt warehouses could be obtained as stated by Mr. Gray.

I have the honor to be, very respectfully, your obedient servant

J. P. DAVIS, *Naval Officer.*

HON. WALTER FORWARD,

Secretary of the Treasury, Washington, D. C.

SIR: The very little time which I have had to comply with your request, compels me to limit my answers to the questions of the Treasury Department to but few lines.

1st. I think it probable that commodious warehouses can be obtained in the large ports, without expense to the Government. In this city

there are several corporations that would, I think, place warehouses under the control of the Government, and receive, in lieu of rent, the usual charges on goods stored.

2d. In the small ports it is not probable that any such arrangement could be made; nor do I see any good reasons why the number of warehousing ports should exceed one in each State.

3d. I see no reason why any additional officers need be employed under a warehousing system. Many facilities would be afforded, which would compensate for the increase of trade in other departments; that is, provided the warehouses are under the exclusive control of the officers, and that they are not scattered in more than three or four places in each city. And, provided also, that no receipts or dock-warrants be issued—a system which would enable foreign manufacturers to dispose of large amounts of unsaleable goods in the warehouses, and, by means of receipts from the public storekeeper, obtain large amounts from our community as an advance on them.

4th. The effect of such a system would not materially affect the relative advantages of large and small ports. The increase of commerce will naturally increase the relative advantages of the larger ports, altogether independent of this regulation.

5th. The period of deposit may be limited to one year for all goods imported from this side of the Cape of Good Hope, or Cape Horn, and to two years for all goods from beyond the capes.

6th. The *immediate* effect in Boston would be to lessen the revenue; as, under this system, all goods not wanted for immediate consumption would be suffered to remain in public stores.

7th. One great advantage of this system would be, that all the surplus or excessive importations would be in the public stores, and thus would be much more obvious, than when spread as formerly over the whole surface of the country, and those excessive variations of imports, which have caused so much inconvenience to the country and the Government, be, in a great degree, obviated. If a monthly account could be published of all stocks of goods in warehouses at the several ports, merchants would have a guide by which to regulate their imports, which would be of great value to them and to the Government. The great disadvantage is the liability to losses, such as accrued at New York and Philadelphia, under the tea-warehousing system, or from the use of public stores, in connection with receipts, for the purpose of obtaining advances on merchandise.

Your obedient servant,

HIRAM GRAY.

J. P. DAVIS, Esq., *Boston*.

BOSTON, *December 6, 1842.*

MY DEAR SIR: I am unable to give you any detailed answers to the several queries submitted by the Secretary in his circular of the 24th November instant, as you wished it returned this evening.

As a general reply, I should presume that a majority of importers would feel the benefit of a warehouse system, although it would be likely at first to bring into our ports a large quantity of dutiable mer-

chandise, yet I think our markets would not feel the pressure of forced sales, as under the cash duty system. I am not aware that the proposed system would necessarily work any advantages or disadvantages to the different ports of entry, provided all are allowed to participate in it. Without great precaution in the details of the warehousing plan, the facilities for defrauding the revenue *may be seriously increased*.

All merchandise subject to specific duties, and regulated by weight, measure, &c., should of course be ascertained and secured at the time of entry, *otherwise uncommon deficiencies* of weight, measure, and quality, will be found to follow a few months of storing. The system, to be efficient, and to operate equally throughout the very extensive line of ports of entry of the United States, cannot, I suspect, be adopted without some considerable charge upon the revenue beyond what could be fairly taxed upon the importer as a warehouse duty. These few and crude suggestions are hardly worthy of your consideration; they are, however, at your service.

Very truly, yours,

THOS. MOTLEY.

ISAAC P. DAVIS, Esq.

COLLECTOR'S OFFICE, DISTRICT OF NEW BEDFORD,

November 30, 1842.

SIR: I have had the honor to receive your letter of the 24th instant, desiring information and suggestions having reference to a general warehouse system.

So few importations of foreign merchandise are made at this port, that I should feel great diffidence in expressing an opinion on the subject, and, therefore, would only remark that warehouse room is abundant here, and can always be had to any reasonable extent, from time to time, as it may be wanted, upon the payment of rent for the time it may be actually occupied; the expense could then be defrayed by the owners of the goods, without creating a charge against the United States.

The inspector, who acts as boarding officer, is under constant pay, and has ample time upon his hands to attend to the duties of storekeeper. No other person need be employed, except, perhaps, occasionally, when another inspector might be directed to assist. This arrangement would obviate the necessity of appointing any person to the special duty of storekeeper, and avoid any additional expense.

In my opinion the period of deposit may, with propriety, be limited to one year.

I remain, very respectfully, your obedient servant,

WM. H. ALLEN, *Collector*.

HON. WALTER FORWARD,

Secretary of the Treasury.

COLLECTOR'S OFFICE, PROVIDENCE, December 3, 1842.

DEAR SIR: In reply to the questions stated in your circular of Novem-

ber 24, 1842, in relation to the policy and practicability of a general warehouse system, I now respectfully submit the following answers:

Answer to question first.—I think that safe and commodious warehouses can be procured without the expenditure of money by the Government in their erection in this district.

Answer to question second.—I have no doubt that the expense of warehousing in this district would be reimbursed by the amount of storage received, and am of opinion, that, should the privilege of warehousing become universal, it will support itself without burdening the revenue.

Answer to question third.—The only additional officers which will be required in this district, to conduct the warehousing system with entire safety to the Government, will be *one storehouse keeper*, and perhaps a clerk to keep the additional accounts made necessary by the system.

We have now no clerk in the custom-house, and the deputy collector receives no salary as such.

Answer to question fourth.—My opinion is, that it would rather increase the trade of the small ports, since it would obviate the necessity of resorting to the larger markets for quick cash sales, with the proceeds of which the importer is now compelled to pay his cash duties.

Answer to question fifth.—I am of opinion that the period of deposit should be limited to the term of one year.

Answer to question sixth.—I think it will increase the amount of revenue received from imports in this district, in the year following its adoption, for the reason that, owing to the great facilities of communication with the city of New York, at least one half of the merchandise which is consumed in this city and vicinity, is now brought here *coastwise* from New York, which would be remedied in a measure, by the operation of the warehouse system. I think therefore that the warehouse system will operate, in connection with cash duties, favorably upon the interests of importers, favorably upon the interest of the Government, and favorably, particularly, in reference to the smaller ports.

It will favor the *importer* by obviating the necessity of *forced sales*, when the market is dull and low, since he will be obliged to pay the duties only at the moment when the goods are taken out for consumption; and by permitting *storage receipts* to be given for the merchandise to the importer, while the goods remain in the warehouse, a very desirable security, based upon real property, would be obtained, upon which the importer might raise means of holding his property until he could dispose of it without sacrifice. In these ways and others, the importer would derive great facilities from this system.

The Government would be benefited and inconvenienced by this system, since its operation would unquestionably *equalize the annual receipts from customs*, which have fluctuated so much heretofore that no safe calculation could be made in relation to the amount of receipts from this source in any given year. Besides, every facility tendered to the importer benefits the Government in the amount of receipts from customs.

The cash system, unless the warehouse system is connected with it, will bear very heavily upon commerce and commercial men, particularly those of small means, and it will, in time, unless this warehouse system

is adopted, fall into the hands of men of the largest capital, to the injury and destruction of importers of moderate means, or what is still more to be apprehended, into the hands of *foreign agencies*; which will, by the great facilities afforded them at home, and the daily communication which now exists between Europe and this country, by means of steam-boat navigation, in the end, monopolize and control nearly the whole foreign trade of the country. For these reasons, I am decidedly favorable to the establishment of the *warehouse system*.

Very respectfully, your obedient servant,

WM. R. WATSON, *Collector*.

HON. WALTER FORWARD.

DISTRICT AND PORT OF NEWPORT, COLLECTOR'S OFFICE,
December 2, 1842.

SIR: In reply to your letter of the 24th November, proposing certain questions in relation to a general warehouse system, I have the honor to state that the importations in this district for the last eight or ten years have been so small that but little reliance can be placed on experience acquired within that period. With this remark, I proceed to state:

First. That it is not likely that warehouses of the kind stated in your first interrogation can be procured in this district.

Second. I have no information on which it would be safe to rely in reference to the second interrogatory.

Third. The only additional officer whose services would be necessary in such a district as this would be an occasional inspector to act as public storekeeper, whose business it would be to keep an accurate account of all merchandise received, record the marks, numbers, manifest, &c., to be lodged with the collector; and, upon reexportation or withdrawing the same for consumption, to compare it with the former entry, and certify its accuracy or variation to the collector. In the smaller districts the additional expense would probably be more than neutralized, provided it is determined to abolish the naval officers at ports where the accruing revenue is generally less than the official bonds of the collector, as is the case in this district.

Fourth. To the fourth inquiry I can give no answer derived from experience; but I have no idea that it would materially affect the smaller ports.

Fifth. I should think that it would be most conducive to the interests of commerce to limit the period of deposit to three years, the time allowed under the existing laws for securing the benefit of drawback.

Sixth. I do not believe that the adoption of the system proposed would materially affect the revenue accruing at the port of Newport.

Seventh. I should think, with much deference, that before adopting the plan proposed it would be well to be fully satisfied that the cash system of duties will be the permanent policy of the country. In that case it would seem to be a duty to relieve the merchant from the burden of paying the duties before he has had an opportunity of realizing them from a sale of his goods; but if the contingency mentioned should not be considered as reasonably certain, then I should think that a moderate

credit, or in other words bonds at three and six months, as has been recently the practice, would give most satisfaction to the importer, and be of equal benefit to the Government.

I have the honor to be, very respectfully, your obedient servant,
WM. LITTLEFIELD, *Collector*.

HON. W. FORWARD.

COLLECTOR'S OFFICE, NEW LONDON,
December 5, 1842.

SIR: I have the honor to state in answer to your circular of November 24th, that there are no goods imported into this district with the exception of coal and salt, and but very little of these articles; and inasmuch as this is the case, and not having any practical knowledge upon the general subject of the circular, presume it will be improper for me to write more.

With great respect, I am, sir, your humble servant,
WOLCOTT HUNTINGTON, *Collector*.

HON. WALTER FORWARD.

COLLECTOR'S OFFICE, NEW HAVEN, *7th December 1842.*

SIR: I have given to the subject of a general warehouse system, all the attention which the limited time allowed me would permit, and have the honor to submit the following answers to your different queries, as the result of my investigations:

First. It would not be necessary for the Government to incur the expense of erecting warehouses at this port; stores suitable for the purpose can be obtained here at a moderate rent.

Second. The amount of storage received at this port would probably reimburse the rent and other expenses to the Government, or very nearly so, and there might possibly be an excess of receipts. It is my opinion that the deficiency in the smaller ports would be made up by the excess in the larger ports.

Third. It is not believed that any additional officers would be required at this port, but an increase of compensation might be necessary to some of the present officers, but probably not to exceed in the aggregate \$500 per annum. This would depend somewhat upon the details of the system. If an account is to be taken of the goods before they are deposited in the warehouse, and if the importer is to be allowed to take out goods upon payment of the duties, without restriction as to the amount, perhaps one additional officer might be required. I would suggest that no goods should be allowed to be warehoused the duties on which amount to less than two hundred dollars, and that none should be permitted to be taken but upon the payment of a smaller amount, unless they should be the balance of a cargo.

Fourth. It does not appear to me that the system would have any material effect upon the relative advantages of the larger and smaller ports.

Fifth. It would be proper, in my opinion, to limit the period of deposits to two or three years.

Sixth. I am decidedly of opinion that the importations into this port will be materially increased by the adoption of the system.

Seventh. I think that the system will obviate several disadvantages incident to the present mode of collecting duties. A system of cash duties, unconnected with a warehouse system, has a tendency to concentrate business in the hands of large capitalists, to the injury of those possessed of small means. It especially benefits foreigners, whose facilities for drawing bills of exchange enable them to obtain an advantage over our native merchants. It also has a tendency to derange the markets, and to cause fluctuations in business, by occasioning forced sales of goods at auction; and so far as it has that tendency, it goes to injure those interests which require protection. These disadvantages will be more effectually counteracted by a system of warehousing than by any other means.

A direct advantage to be derived from the system will be the encouragement of the shipping interest, by occasioning larger importations, both for consumption and exportation, which interest it is conceived to be the duty of the Government to foster and protect, not only for the sake of those concerned in it, but on account of the advantages arising from it as a nursery of seamen for the Navy.

Very respectfully, your obedient servant,

JAMES DONAGHE, *Collector.*

HON. WALTER FORWARD, *Secretary of the Treasury.*

COLLECTOR'S OFFICE, NEW YORK, *December 1, 1842.*

SIR: In obedience to your circular of November 24, I have the honor to answer your various questions in the order in which they are proposed:

“*First.* Is it likely that safe and commodious warehouses can be procured without the expenditure of money by the Government in their ‘erection?’”

I have no hesitation in answering this question in the affirmative; but I would suggest the expediency of leaving, at least for the present time, the providing of stores to private enterprise, and allowing each proprietor to collect from the depositor the amounts due for rent and labor. This would simplify the system, and impose upon the revenue officers no other duties than those of supervision.

We will suppose a merchant to have imported one hundred tons of iron, which he desires to place in warehouse. He selects any store, and applies to the collector for permission to have that store placed upon the list of authorized warehouses. The collector, having ascertained that it is in a convenient situation and of adequate security, grants the permission, provided the proprietor consents to relinquish all control over it, by delivering the key to the proper officer, who is ordered to superintend the receiving of the iron. At the same time a clerk is designated to note the receipt of the merchandise. It would not be necessary to

have a receiving officer and a clerk for each separate store, because in general several stores in the same neighborhood might be superintended by one set of officers, and the collector, when receiving applications to rate any particular store among the authorized warehouses, would take into consideration its locality in relation to such as had been previously authorized. The owner of each authorized warehouse would employ and pay the laborers attached thereto, and would collect from the depositor whatever rates of storage, &c., might have been mutually agreed upon. In some instances individuals would be the exclusive depositors in their own warehouses; and in others, stores would be used for the accommodation of a number of depositors, each having a comparatively small quantity of merchandise to deposit.

The public stores now used for merchandise which is landed under general order, or, in other words, landed because the ship's time is out, would probably suffice for the storage of such goods as belonged to depositors who were unwilling to designate any private authorized warehouse as the place of deposit; and in this case no extra expense would be incurred by the Government. In authorizing warehouses, the collector should take several circumstances into consideration: 1st, their security; 2dly, their situation in relation to others, that the supervision might be attended with greater facilities and less cost; and, 3dly, their situation as connected with the question of insurance, the offices being unwilling to accumulate too many risks at one point.

“*Second.* Supposing that commodious warehouses can be procured on lease, would the expense be reimbursed by the amount of storage received? And, if not, is it likely that the deficiency in the smaller ports would be made up by the excess of the receipts for storage in the larger ports; in other words, assuming that the privilege of warehousing shall be universal, will it support itself without burdening the revenue?”

If the suggestion offered under the first head was adopted, this second question would be superfluous. But, supposing the Government to be the lessee of all warehouses, and at least one warehouse to be hired in each of the smaller ports, I should deem it oppressive to charge in the larger ports such a rate of storage as would cover the outlay there and the deficiency in other places. But if the privilege were confined, as I think it properly should be, to one port in each of the Atlantic States—except that in Massachusetts both Boston and Salem should enjoy it—I have no doubt that a uniform rate of storage, which would satisfy the merchants and reimburse the general outlay, might easily be fixed. I understand the reimbursement referred to in the question to apply solely to rent and labor, and *not* to include the expenses of supervision which are mentioned in the third question.

“*Third.* What number of additional officers, if any, would be necessary for conducting a warehouse system with entire safety to the Government, affording at the same time reasonable facilities to importers? In replying to this question you are desired to advert to the peculiar duties of officers attached to this service.”

A knowledge of the peculiar provisions, checks, and limitations which the warehousing plan proposes, is essential to a distinct answer; but

taking the medium of the several projects which have been suggested, and estimating the extent to which the privilege will be used by the anxiety to obtain it, I suppose that ten warehouses, or ten connections of warehouses, superintended each by a separate set of officers, will be required at this port, each of the ten demanding a bookkeeper to record the receipt and delivery of merchandise, and a receiving officer, and a delivering officer. The delivering officer might properly be charged with the duty of ascertaining that merchandise entered for export had been actually laden on board the vessel by which it purported to be shipped. If the complicated details of warehousing connected with the British system are rejected from ours, it is likely that ours may be managed at this port with the number of officers which I have specified, (thirty,) adding five bookkeepers, &c., for the central office, which should be charged with the general supervision of all the details, and which central office would at this port properly be the public storekeeper's office, as established by existing regulations. I do not, as at present advised, see any probability that the introduction of a warehousing privilege into our revenue system would enable me to dispense with any of the officers required by already existing arrangements, or to charge any of them with the new duties demanded by the alteration. On the contrary, as warehouse merchandise will be entered for consumption in detail, as purchasers offer, it is probable there will be an addition to the labor in the offices of the collector and naval officer, which will require the appointment of from ten to twenty clerks additional, and the receiving of the original warehousing entries will also cause an addition to the regular duties of these officers.

“*Fourth.* What would be the effect of this system upon the trade of ‘the larger and smaller ports? Would it change or unsettle the relative ‘advantages enjoyed by them under the existing system?’”

I have no doubt it would increase the natural tendency of business to concentrate itself in places affording demand and supply, facilities of intercommunication, large capital, and a market for exchange. All commercial history proves that such a tendency exists. This influence may be, and often is controlled by activity and enterprise, or by a peculiarly favorable position. Apart, however, from this view of the question, I do not perceive, in the proposed scheme, any greater probability than now exists of the transfer of business from the smaller ports to the larger.

“*Fifth.* Is it expedient to limit the period of deposit, say, to one year, ‘the time within which exportation for drawback was allowed under our ‘early laws, or should the period be indefinite?’”

It appears to me that one year is too short a period to realize the advantages which the merchants hope to derive from the proposed privileges, and also that no principle of policy requires that it should be extended to an indefinite period. Two years would suffice for all the contingencies of the domestic or foreign market which the importer has in view when he makes a warehousing entry; besides, this extension of the privilege would doubtless satisfy the expectations of the merchants, while a shorter term would not be acceptable; and it is always advisable to throw over any modification of the revenue laws as broad a popularity as may be obtained without a sacrifice of the general good.

“*Sixth.* What will be the effect of the system upon the revenue accruing at the port of New York in the year next following its adoption?”

Upon the 25th ultimo I stated, in a letter which I had the honor of addressing you, my opinion that the net revenue of the year 1843, collected at this port, would be eight millions. If no alteration should occur in our own condition by an improvement in the currency, I think the effect of a warehousing system would be, to reduce that eight millions to six or perhaps five. I am convinced that at least one quarter of the dutiable merchandise imported during the year 1843 will not be needed for consumption during that year, and that, consequently, the receipts which, under existing laws, would fall into the next twelve months, will, to that extent, be deferred to a later period.

“*Seventh.* You are requested to communicate your views of the system generally in connection with that of cash duties; your reasons, if any, that may favor its adoption, and your opinion of the advantages which may attend it.”

It is unnecessary to descant upon the causes of our present prostration, but we know that their effect is deepened by our limited currency; the general poverty and restricted circulation cause cash duties to press with great severity upon the commercial interest; the sacrifices required in order to provide funds for the payment of the duties are so great as to discourage small operators, and the tendency of the existing system is, to throw all the import trade into the hands of capitalists; and capital being more abundant in Europe than here, the consequence is, that the preponderance of the foreign interest in our markets is increasing. Any warehousing system, founded upon liberal principles, offers relief from the pressure, by giving the importer an opportunity of entering his goods at the times and in the quantities which his convenience may suggest. The general plea in favor of the warehousing system is strongly and simply stated by McCulloch; and as this letter is likely to reach a length which will weary you, I content myself with expressing my full concurrence in the opinions which he states.

Having given a good deal of reflection to this question, I venture to suggest three different modifications of a plan for your consideration, amid the numbers which doubtless have been offered to you.

First. Permit the importer of merchandise to leave it in public store for a period not exceeding two years, and enact that any goods having remained in public store for any period not exceeding two years after the passage of this act, shall have the privilege of being exported without the payment of duty.

This plan is recommended by its simplicity, and by the facility with which it is made to correspond with our existing arrangements. It would require from the Government nothing more than an enlargement of the number of public stores, and of the necessary attendants therein, which the collector may now increase with the authority of the Secretary of the Treasury, and would not require a greater increase in the central storekeeper's office than is indicated in my answer to your third inquiry. The merchants would make this objection, that the proposed plan, in the spirit of existing laws, would refer to the date of importation in collect-

ing the duties upon those warehoused goods which were entered for consumption, and would charge interest from the import to the delivery on the duties payable at the time of import. If this were deemed a valid objection, the difficulty might be remedied by an enactment, that when warehoused goods are entered for payment of duties, the duties shall be considered as accruing on the date of such entry; but the result of this additional privilege would be, the necessity of employing all the officers named in my answer to question third.

The only general objection which occurs to me is this—that under the present public store system, there being no entry of the merchandise required until a claimant appears, there is not that facility of obtaining a knowledge of the kinds and quantities of merchandise warehoused, to secure which is one of the objects of a warehouse system, and which is eminently desirable in order to regulate the calculations of merchants, and to keep the Government fully advised of the results of its commercial relations with foreign countries. This objection would be obviated by an examination of each package, and a report of the contents, and of all articles imported in bulk; but such examination would require additional store accommodation, and the employment of a considerable number of searchers and examiners; or, if a record were kept, derived from the invoices of importers, the employment of a number of clerks would be necessary.

The *second* plan which I would suggest is, to adopt the general principles of the English act, 3 and 4 William IV., ch. 57, abandoning the complicated and perplexing details in which that act abounds, and applying it only to articles such as iron, sugar, molasses, pepper, cotton, indigo, hemp, &c., paying specific duties, including liquors, and also tea and coffee, if hereafter made dutiable.

It is in this class of articles that the want of the relief promised by a warehousing system is especially felt. By testing such a system upon a limited scale, the Government would acquire an experimental knowledge of its benefits and disadvantages; and by sending an intelligent agent to England in the interim between the two next sessions of Congress, would be able to acquire a thorough knowledge of the practical working of their system. Such an agent would by one month's observation and inquiry, gain more useful information than all the books within my reach can furnish.

The *third* plan is one which in my opinion commends itself to statesmen and legislators, as having within its scope an immense amount of practical good, and as combining the strong probabilities of the future with the certainty of the present. As I read the signs of the times, it would be very unwise to anticipate in future years the enormous importations of the past; day after day we are rendering ourselves more independent of foreign supply, and the question is of large importance, what is to be the destiny of our commercial marine, in the preservation and extension of which so many of our fellow-citizens are deeply interested as their means of livelihood, and the Government equally interested, as giving vigor to the arm of national defence? In proportion as we cease to employ our ships in bringing foreign commodities for our own use, we should aim at lading them with all sorts of merchandise, foreign as

well as domestic, for the supply of other countries; and the most effectual means of securing the result is to adopt a liberal plan of entrepôt, which will assure to every purchaser a market supplied with every variety of merchandise from every quarter of the world. In this view our warehousing system should be as comprehensive and as liberal as may consist with the security of the revenue, and as free as possible from all vexations and restraints, such, for instance, as requiring a bond to produce a landing certificate as the condition to issue a debenture. This provision in our existing laws is found in practice to be very oppressive and difficult of performance. With these preliminary remarks I beg leave to propose the outlines of a scheme, which, I apprehend, will be considered somewhat in advance of the times, but which, I cannot doubt, if adopted, would contribute largely to the national prosperity.

1. The Government to provide (as soon as the condition of its funds would justify the expenditure) commodious and secure warehouses, so arranged as to afford easy access to the merchandise deposited, and so constructed as to diminish to the greatest extent the risk of loss by fire.

2. The depositor to be entitled to receive from the collector a separate certificate for each package deposited, or certificate for such numbers of packages as his convenience might suggest, or certificates for prescribed quantities of merchandise imported in bulk, such certificates to be transferable on the endorsement of the depositor. This transferability would enable the holder in case of need to raise money upon his merchandise, without the necessity of a forced sale.

3. Upon presentation of a certificate to the collector within three years from its date, he shall either, as the case may be, order the goods described therein to be entered for the payment of duties as prescribed by the existing laws, or direct the proper person having charge of the warehouse in which the goods are deposited, to attend to the shipping of the same on board the vessel designated by the depositor; but no such goods shall be laden on board any vessel until an officer of the customs shall have been designated to superintend the lading thereof; such officer to remain on board, as prescribed by existing laws, for the discharging of vessels, and at night to fasten and secure the vessel as directed at present; and when the vessel shall have sailed the officer shall accompany her to some given point—say, in the case of New York, to the quarantine station, that being the point at which inward-bound vessels are boarded during the proper season. This placing of an officer on board each vessel loading for a foreign port with a cargo including warehoused merchandise, would be a complete substitute for the landing certificate; but it would require the employment of a large number of tide-waiters and inspectors. To defray this charge, and to meet the cost of providing warehouses, I would suggest—

4. A charge of one and a half or two per cent. upon the value, as specified in the collector's certificates of merchandise exported.

This outline, with the addition of the checks and penalties which its provisions manifestly suggest, would furnish a system under which the convenience of our merchants would be promoted; our shipping interest would receive a healthful impulse; and recover from its present languish-

ing condition, and our manufacturers and producers from the soil would profit largely by the inducements which it would offer to foreign dealers to resort to our markets for their supplies.

I am, sir, very respectfully, your obedient servant,

EDWARD CURTIS, *Collector.*

Hon. WALTER FORWARD, *Secretary of the Treasury.*

CUSTOM-HOUSE, NEW YORK, *November 28, 1842.*

SIR: Your circular dated the 24th instant, upon the subject of the warehousing system, came to hand this morning, and I hasten to reply to it.

To the *first* question propounded I answer: At this port there would be no present difficulty in procuring any number of good and proper warehouses, and probably there would not be any for a long time to come.

Second. The rents would be paid with the storage received, if due caution was observed in hiring stores. With perhaps occasional exceptions, in the long run the concern would sustain itself, but nothing could be counted upon to make deficiencies at other ports; the merchants would object to being taxed beyond the amount of the rents paid, so that each port would have to bear its own burdens in this matter.

Third. The additional number of officers required would depend very much upon the provisions of the bill to be enacted; if the system is to be restricted to a moderate number of heavy articles, no great increase of force would be necessary; but if it is to embrace all sorts of things, and if *fabrics* to any extent are deposited, then the number of clerks and officers must be greatly increased; at least I should presume so, especially if the merchant is to be allowed to enter single packages; for in that event, whether they are inspected and valued at the store in which they are deposited, or are transferred to the appraisers' store for that purpose, there must be clerks to enter them in books, inward and outward, from the stores, and officers to attend to them at both places. The number of packages examined under such a system would be far greater than under the present, of course involving expense in some shape.

Fourth. The effect of this system upon trade at the large ports would be, upon the whole, *unfavorable*, especially in regard to manufactured goods, more particularly dry goods. The general consequence of its adoption would be to cause shipments of the surplus stocks of other countries, whenever they had accumulated to any extent; and the merchant, not having to pay the duty, could extend his advances upon the goods, and could compass much larger quantities than under the present system.

The accumulation at this port, for instance, would, under such circumstances, be large and rapid, in proportion to the depression in other countries, and as a never-failing consequence, the goods would be forced into the market at times when everything was at the lowest point of depression here. I am of the opinion that *paroxysms* in the market would be more *frequent* and more *violent* than under the present system—decidedly

so. There would also be a constant deposite of staple goods, such as low cottons, &c., for the supply of the Mexican and South American States, in the hands of commission merchants under advances, and all experience induces the presumption that they would supply that demand at whatever sacrifice might be necessary. The double object of realizing their advances and securing a commission, would tend very strongly to that result.

If any benefit is to be derived from the adoption of this system, it will inure entirely and exclusively to the larger ports, as it is consigned merchandise, with few exceptions, that would be deposited, and four-fifths of it consigned on foreign account, which comes only to the principal ports.

Fifth. To prevent some of the evils which are manifestly incident to the system, the deposite should be limited to one year; under no circumstances should it be indefinite.

Sixth. To this question there can be but one answer. It would *lessen* the receipts into the Treasury the first year, beyond doubt, perhaps materially.

Seventh. The operation of the system, if made general, would be, on the whole, injurious, in a national point of view, and its benefits would accrue almost exclusively to *persons of large capital*. The men of moderate means, importing on their own account, cannot afford to lie out of the *cost* of the goods; they must, in most cases, enter and pay the duty on arrival, and they will constantly have to contend against the evils which an overstock of goods always causes, and which will operate with the greatest severity when they can least afford to be oppressed by it. One of the prominent evils of trade for years past has been a constant plethora of goods; and anything which mitigates that, as cash duties certainly, to some extent, will, will benefit all traders on their own account, as well as the country at large. There need not be the slightest apprehension or fear that cash duties will limit the imports below the net proceeds of the exports, or *at all*, as long as the goods will pay a profit. The wholesome restraint of the present system, for a year or two, seems absolutely necessary, if any hope of recuperation is to be indulged, and it would, I have no doubt, be favorable to an *increase of the aggregate revenue for a period of three or five years to come*.

That any *general* advantages are to be derived from the adoption of this system at the *present time*, to say the least, admits of very great doubt; and, if made general, it will, I think, result in pretty universal disappointment. If confined as it is, in fact, in England, to a few heavy articles, mainly raw produce, it will perhaps be beneficial. I think it would be, and it will not involve much additional expense; or, if confined to articles which pay a high specific duty, such as wines, liquors, sugars, iron, &c., its adoption would perhaps lead to no bad consequences.

All inferences drawn from the working of the system in England would be entirely inapplicable to a *general* system here; the goods deposited, in the first case, being confined mostly to a dozen or twenty articles, subject to duties of from 50 to 500 per cent., averaging perhaps 150 per cent., and, in the second, numbering every species of produce

and manufacture that can be named, subject, on the average, to perhaps 33 $\frac{1}{3}$ per cent. duty; the hardship of advancing the duty in the first case, being a very different affair from what it would be in the second.

For the foregoing reasons I should advise, if adopted at all, the restricting the system for the present to a few prominent articles, believing that the making it *general at this time* would be an exceedingly hazardous experiment. I am aware that these opinions are, in many quarters, and by some of my friends, considered altogether heterodox; but as they are the convictions of my best judgment, I cannot withhold the expression of them.

I remain, with great respect, your obedient servant,

THOMAS LORD.

HON. W. FORWARD,

Secretary of the Treasury, Washington.

SURVEYOR'S OFFICE, NEW YORK, *November 30, 1842.*

SIR: I have duly received your letter of the 24th instant, in relation to the warehousing system, propounding several interrogatories, &c.

To the *first*, "Whether safe and commodious warehouses can be obtained without the expenditure of money by the Government in their erection?"

There is no doubt but safe warehouses may be obtained on lease, and without any expenditure by the Government, but not so capacious as they would build, or as would soon be built for them.

To the *second*, as to the expense being reimbursed by the storage.

I have no doubt but that in this city the amount of storage would fully meet the rent, and something more, but to no great extent.

To the *third*, as to what number of additional officers, if any, would be required.

This would, in a great measure, depend upon the extent of the system and the size of the stores. If it should embrace all kinds of dutiable goods, it would require a considerable number of stores, such as could now be obtained. It would probably require eight or ten stores. Each store would require three officers; one to keep the books, one to receive the goods, and one to deliver them—say ten stores, three each, is thirty, and for the general storekeeper three additional clerks; making in all thirty-three. And if it is intended to confine the debenture to such goods only as are put into the public stores; (which I should think advisable,) it would lessen the necessity of having so many officers attached to the custom-house as are now there, to attend to this business—perhaps seven; so that it might be assumed that it would require from twenty-five to thirty additional *efficient* officers.

To the *fourth*: What would be the effect of the system in the small ports, &c.? I think it would increase the business of the large ports without diminishing much the business of the smaller ports, as the goods imported direct to the small ports are generally of the most bulky kind, and only in about the quantity wanted for consumption in the immediate neighborhood.

To the *fifth*: Is it expedient to limit the period? I think it would be advisable to do so, and that, too, not beyond one year. It is hardly desirable to have great quantities of goods accumulate, to be thrown in the market at times when the regular dealers are least prepared to bear it, and thereby create a panic which would be likely to cause failures, &c., &c. The object which I suppose to be desirable, is to give reasonable time to the importer to determine whether his goods are wanted for consumption in the market, and if not, that he may export them without being compelled to advance large sums in duties which he would draw back again on the exportation of the goods. It would be advantageous, also, as a depôt for the making up of an assorted cargo for different markets, and thereby increase the business of the port, and probably be beneficial to the shipping interest.

To the *sixth*: What will be the effect on the revenue? For the first quarter it would lessen the receipts into the Treasury, and perhaps it would be so even beyond that time, and particularly if it goes into operation at a dull season for business; but ultimately, and even for the first year, I think the actual receipts which would be left to the Government would be fully equal to what they would be without it.

To the *seventh*: What would be the general influence, &c.? Under the system of cash duties, without a warehousing system, the bulk of the foreign business would necessarily be confined to the large capitalists; and as I suppose it to be the policy and the wish of the Government to protect and promote the industry of the active middling interest, as far as it can be done with safety, I think it advisable, nay almost indispensable, that we should, with cash duties, have a warehousing system, and more particularly for goods which pay a high specific duty, such as spirits, wines, sugars, iron, &c., and such as require much time to make the voyage and do not come into competition with the productions of our own soil, or conflict with the manufacturing interests, from the East Indies, from Russia, &c.

I am, with great respect, most truly your obedient servant,
 WM. TAGGARD,
Surveyor and Inspector of Revenue.

HON. WALTER FORWARD,
Secretary of the Treasury, Washington.

NEW YORK, December 10, 1842.

SIR: I am directed by the Chamber of Commerce of this city, to forward to you the accompanying copy of a memorial from them to Congress, in favor of a warehousing system.

I have the honor accordingly to submit the same to you, with the hope that your favorable influence will be used in favor of its object.

I am, sir, with great respect, your most obedient servant,
 JNO. D. VAN BUREN,
Secretary of the Chamber of Commerce of New York.

HON. WALTER FORWARD,
Secretary of the Treasury.

Memorial of the Chamber of Commerce of the City of New York for a warehousing system.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The Chamber of Commerce of the city of New York respectfully represents: That the system of *cash duties on arrival* of foreign merchandise, instead of a warehousing system and cash duties on *entry for consumption*, is calculated to work most injuriously against the best interests of our maritime cities, without controlling any beneficial influence in favor of other interests, but calculated, directly and indirectly, to do serious injury to all.

It has been, until a late period, the policy of the nation, from the beginning, to grant a credit on duties. This policy has been from time to time modified, with the desire and intention of changing the credit to a *cash payment on entry*. To this (though of doubtful expediency) your memorialists would not urge an objection; but by resorting to *cash payments of duties* on goods upon *arrival* and allowing no warehousing, is a change so important, and practically goes so far beyond what your memorialists believe to have been the intention of Congress, that it is respectfully conceived that a few brief remarks will fully illustrate the necessity of a prompt and immediate modification of the act of 30th August last.

Your memorialists understand that the leading objections to the warehousing system are—

First. That it would facilitate and encourage over or excessive imports which, though in warehouse or bond and not *entered*, still would be at our doors, and so readily attainable as to thwart the advancement of those protected branches of industry which the policy of the nation deems expedient and just should be advanced and prospered by a system of countervailing duties.

Second. That it would be impracticable to establish at every port of entry a warehousing system; that the cost of constructing warehouses would exceed the ability of the Treasury; and that each port of entry would have a right to claim, under the Constitution, facilities granted to another.

Third. That the system of warehousing would add to the perplexity already involved in our revenue system, unnecessarily enlarge the patronage of the custom-house, and endanger or expose the revenue to fraud.

In answer to the first objection, your memorialists would briefly state their entire belief that, by the adoption of a warehousing system on a broad and liberal scale, one of the greatest difficulties and obstructions against which our *home industry* has had to contend, will be entirely obviated. We allude to forced sales at auction or otherwise of foreign commodities which, coming to the importer under advances or costs, and charged also with duties and other money outlays, have no other means of realization. A warehouse system, on the contrary, would furnish, as in London and other leading marts, every facility of avoiding those forced sales, by the use of warrants or storage receipts, which enable the importer to raise money on the most economical terms, and

to await a demand, either at home or be exported abroad; and thus a steady market would be secured, instead of one subject to the fluctuations which have worked so much mischief to all interests.

Your memorialists would here also remark that the practice of using warehouse warrants of storage receipts as a basis of credit, is calculated to work a favorable change in our present system of credit. In London, where the warehousing system is in full operation, a dock warrant, or storage receipt is, by law, a transferable security, and the holder thereof is regarded, *ipso facto*, the owner of the goods; and such would be the practice here if similar facilities existed. It furnishes a flexible and desirable security, because it represents actual property. It ceases of course to exist when the goods are entered for consumption. Thus credit is made to rest upon property existing, and ceases when consumption begins; while with us a vast amount of paper exists and not yet matured, long after the property which gave it existence has been consumed and passed away.

By a warehousing system we invite a regular supply of the productions of all the world, and thus, at all our maritime towns, offer an inducement to all the world to come to us and make up their assortments as well of our own as of foreign productions. This cannot limit the sale of our own productions. He who wants indigo, tea, coffee, and other articles our soil or skill does not produce, and also wants cotton, tobacco, beef, pork, flour, lumber, fish, and cotton shirtings, and other articles which we do furnish and produce, will scarcely be induced to invest more largely in the productions of our soil or our skill because he cannot obtain foreign productions of a totally different character; but by being able to supply himself with all he may require, we induce him the more to come to us, instead of compelling him to seek other depositories of general assortments where he can effect that object.

So well are the advantages of a warehousing system known and understood in England, (a nation peculiarly alive to every department of its own productive labor,) that it is there established, extended, and cherished on the most liberal basis. The history of its adoption there is full of useful instruction. Until this system was established, duties were demanded in cash on arrival of merchandise. This led to the necessity, on the part of importers of limited means, to resort to forced loans or forced sales, at any price, and this, in turn, created a powerful circle of money lenders, who exacted their own rates and burdened commerce most disastrously, and eventually drove it into few and exclusive hands.

The doctrine, however, gained favor, that, in all systems of taxation, care should be had to accommodate the collection, as far as practicable, to the convenience of the contributor; and, as the evils alluded to were increasing and branching off in various channels, to the manifest injury of trade, a warehousing system, though at first met by signal and almost successful opposition from the circles alluded to, was finally adopted, and has gone on, from step to step, till it has reached its present condition—a system so favorable to all the abiding interests of the nation as to have contributed more, perhaps, than any other to make London what it is, the great centre of exchange for the whole commercial world, and

reflecting its influence back through every channel to those sources of wealth and power that render Great Britain what she is.

In answer to the second objection against a warehousing system, your memorialists would simply state that the General Government will not, and need not be called on to contribute a dollar to the construction of warehouses. The law required to be enacted will state distinctly "that 'goods, wares, and merchandise, subject to duty, shall be entitled to the 'privilege of warehousing, *provided* safe depositories, so constructed as to 'guard against every possibility of fraud, be obtainable, and which said 'depositories shall meet the requirements demanded by such rules and 'regulations as the collector, acting under and by the direction of the 'Secretary of the Treasury, may from time to time establish." Under such a law, private enterprise, acting in open competition, will at once furnish said depositories, and this competition will result in the greatest economy in charges and expenses of warehousing. These depositories will be constructed to suit the character of the goods stored, and to facilitate their reception and delivery. And the number and capacity of these warehouses will keep pace with the demand for their use.

The Government has simply to regard the system of safe depositories from shipboard as a continuance of the voyage. The expense of guarding against fraud, and attending to reception and delivery, fall on the goods, not on the Government. The Government should exact nothing on goods exported. It simply sees that the revenue is not defrauded, and, on entry of goods for consumption, collects the duty thereon in cash. By this course, the whole system of debenture, with all its perplexities and liabilities to fraud, is got rid of, and a vast amount of labor and expenditure saved.

Every port of entry can thus furnish its own warehouses equal to its wants; and if not, then it results that the privileges of the system cannot be extended to it, and the safest will be most desired, equally by the importer, because this will occasion less cost in guarding against fraud, which cost he bears.

To the third objection (if not entirely answered already) it may be said, that the system of warehousing is, in all respects, calculated to simplify the whole machinery of revenue, and limits fraud (if any can occur under it) to the officers charged with the duty of guarding against it. And as to fraud, it cannot be prevented by bars and bolts so effectually as in the selection of competent and honest revenue officers; for the best lock is powerless when the key is not in honest hands.

Your memorialists would take this occasion most respectfully to represent to Congress that, however just and right it may be, in adopting a system of duties for revenue, and with a countervailing tendency in favor of leading branches of industry, which, for a time at least, require to be sustained against the action of other nations who practice a similar system, care should be had that the interest of our commercial marine in no case be neglected. The ship is as much the implement of trade and of home industry, and is as much part and parcel of our maritime towns, and as necessary to the prosperity and the advancement of the nation, as the plough is to the farm, the hammer to the workshop; or the spindle to the factory. The ship has at least this peculiar claim over all other:

it is the indispensable nursery of the Navy. We can have no Navy without an active commercial marine; and without a Navy, or the means of constructing one, we are left exposed to the rapacity of any Power afloat, who may exact of us, at any time, an abandonment of that very system of home protection we deem necessary to our prosperity; and thus we may find ourselves absolutely unable to protect protection.

Unless we are ready, then, to abandon all participation in the trade and intercourse with other nations, we must look to our commercial marine, and keep that in a condition of a fair and active competition. It is already exposed, by the operation of what are called *reciprocal treaties*, to an onerous conflict. If to this we ask it to encounter additional obstructions, we may work its entire ruin.

In conclusion, we would respectfully, but most earnestly invoke that protection to our maritime cities and towns which will, at least, give to any and all of our fellow-citizens, of small as well as of large means, a fair share of the foreign trade of the country, and which a warehousing system will measurably secure; and without which system our foreign commerce must necessarily fall into the hands of the very few of large means, or into the hands of foreign agencies, which can, by confirmed credits in Europe, control, by a bill of exchange, the ready means of meeting cash duties on arrival, to the exclusion of our own citizens, who may not enjoy similar facilities.

JAMES D. OGDEN,

President of the Chamber of Commerce.

JOHN D. VAN BUREN, *Secretary.*

NEW YORK, *November 19, 1842.*

COLLECTOR'S OFFICE, NEWARK, *December 5, 1842.*

SIR: In answer to the inquiries made in a circular of the Department of the 24th ultimo, addressed to this office, respecting a general warehouse system, I have the honor to reply that—

1. Safe and commodious warehouses can be obtained here without expenditure by Government in the erection.

2. Rents being low at this port, the prospect is that the expense of leasing would be reimbursed by storage, for reasons stated under the answer to the fourth inquiry.

3. Not more than one or two additional officers would be necessary for conducting a warehouse system with safety to Government, and affording reasonable facilities to importers. The officers requisite would be a storehouse-keeper, to give attendance at all times, and one inspector.

4. There would, under such a system, be an increase of business in this port. I so judge from the applications that were made during the last summer at this office to ascertain at what price the storage of goods could be procured, which, together with cost of transportation from New York, (being half an hour by railroad,) would cause the expense to be less than the storage there. My conclusion, from information received, was, that storage could be procured at one-third of the cost in New

York, and that storage and transportation hence to New York would be from 15 to 20 per cent. less than the storage there.

5. It would appear to be most expedient, for the purpose of enabling Government to ascertain, with some certainty, its prospective revenue, that the time should be not to exceed one year.

6. The effect of the system would, no doubt, be favorable to the revenue of this port the year following its adoption.

My own views of the system, generally, in connection with that of cash duties, are as follows:

1. The revenue to Government would be certain, which hitherto, by bond, was insecure and liable to loss.

2. It would be more generally favored by the mercantile community, as giving advantages to the small capitalists which have hitherto been confined to the larger capitalists.

3. The merchant now being obliged to furnish or hire his own warehouse, he would, under the new system, be enabled to conduct his business at a smaller expense, less inconvenience, and greater profit.

4. The receipts of storage, by a proper arrangement, may be made a source of additional revenue to Government.

5. Frauds on the revenue would be better prevented, and with greater ease detected.

I have the honor to be, sir, very respectfully, your obedient servant,
A. GIFFORD, *Collector.*

HON. WALTER FORWARD, *Secretary of the Treasury.*

CUSTOM-HOUSE, PHILADELPHIA, *December 8, 1842.*

DEAR SIR: On the receipt of your letter and circular, propounding inquiries in relation to the warehousing system and the revenue, addressed to us separately, we proceeded to consider them, with the assistance of the experienced deputies of this office. Finding, however, that no conclusion could be reached so satisfactorily as one to be derived from the opinions of the importing merchants of this place, a circular was sent to each one of them, a copy of which is herewith transmitted. We intended to embody their views in a communication of our own; but, on receiving answers from some of them, it was concluded that you would be better satisfied with the answers themselves. Those received are therefore transmitted, and we omit any views of our own, as they seem to be fully covered by these replies.

It will be observed, however, that there are some inquiries not embraced in the circular, which are properly answerable from this office. The first is in relation to the additional assistance that would be required, if the warehousing system should be adopted. At this port it would require, probably, two additional inspectors to act as storekeepers, with two assistants to act as clerks; and from ten to fourteen persons to serve as watchmen and laborers, at an aggregate expense of from \$7,000 to \$8,000 per annum. This expense, however, would be more than covered by the amount of storage received. It is, however, suggested that if the system be adopted, persons should be employed from time

to time, as the necessities of the service, from increasing business, might require. At this port not more than one additional inspector and assistant may be needed for the first six months or a year.

The second relates to the estimates of receipts at this port. We estimate them to amount under the present tariff for the six months ending on the 30th of June, 1843, to \$800,000, and for the year ending on the 30th June thereafter to \$1,800,000; but these estimates are conjectural in some degree, owing to the difficulties in arriving at certainty which you have suggested. These receipts will depend upon the continuance of the present tariff. If the duties be put at a lower rate, provided they be not greatly reduced, the amount of revenue will be increased. The loss of revenue during the short time twenty per centum ad valorem was charged under the compromise act, we estimate to be about \$140,000. So low a rate of duties would, it is manifest from this fact, greatly diminish the revenue, but a lower rate than the present, it is thought by us, would increase it. The result must, therefore, much depend on legislation.

A third inquiry is in relation to home valuation. In answer to this, we have to state, that at this port in every case the home valuation was above the invoice price. On British dry goods and hardware generally the home valuation was five per cent. above the invoice value of the goods, and the same on goods imported from Europe generally. We will transmit to you other answers to queries put as they come in.

We are, sir, very respectfully, your obedient servants,

THOMAS S. SMITH, *Collector.*

J. B. SUTHERLAND, *Naval Officer.*

Hon. WALTER FORWARD, *Secretary of the Treasury.*

COLLECTOR'S OFFICE,
PORT OF PHILADELPHIA, *December, 1842.*

The Secretary of the Treasury having requested me to furnish him with opinions upon a variety of points, and among them those hereafter mentioned, it has occurred to me that the merchants are eminently qualified to give information, and that by applying to them I should secure a nearer approximation to accuracy than in any other way, and at the same time afford them an opportunity of communicating their ideas to the Government on these important points. Your views in relation to the questions are therefore respectfully asked, and, if it be not too much trouble, I shall esteem it a favor if you will oblige, by putting them in writing,

Very respectfully, your obedient servant,

THOMAS S. SMITH, *Collector.*

Question 1. If the warehouse system, with a view to the better accommodation of the import business of the United States, should be adopted,

is it likely that safe and commodious warehouses can be procured without the expenditure of money by the Government in their erection?

2. Will the amount of storage received support the expenses of the system, assuming that the privilege of warehousing should be universal?

3. Is it likely that a deficiency in the storage received in the smaller ports would be made up by the excess in the larger ports?

4. What would be the effect of the system upon the trade of the larger and smaller ports? Would it change the relative advantages enjoyed by them under the present system?

5. What would be the proper limit to the period of the deposite, or should it be indefinite?

6. What will be the effect upon the revenue at this port in the year next following its adoption?

7. What will be the effect of the present tariff upon the importations up to the 30th of June, 1843, and what its effect up to the 30th of June, 1844?

8. What effect will the exhausted state of the country have upon importations?

9. How will the suspension of labor affect them, and to what extent?

10. What effect will the surplus importations now in the country, if any, have upon them?

11. Have not great sacrifices been made, and do they not continue to be made, in the sale of merchandise?

12. What are the causes of the declension of the imports?

13. How far is the declension owing to the surplus in the market, and how far to the present tariff?

14. How far is it owing to other causes?

PHILADELPHIA, December 6, 1842.

DEAR SIR: In compliance with your request I submit, with diffidence, the following answers to the queries propounded in your circular, of which you did me the honor to send me a copy:

Question 1. I believe that ample storage can always be procured without the expenditure of money by the Government in the erection of buildings; because, in the first place, there never has been a lack of stores, even during the periods when goods of all descriptions were imported to a most ruinous extent, and when the consequent depression of the market caused the stocks in the country to reach an unprecedented amount; and, secondly, because I believe that the inducement which every holder of the kind of property required would have to render his stores suitable for Government purposes, in order to have a safe and permanent employment thereof, would very soon bring about an improvement in the arrangement of those already built, and a suitableness in those to be hereafter erected, which would entirely remove any apprehended difficulty. A small outlay might, in the first instance, be required for books, but that is scarcely to be taken into consideration.

Question 2. I believe that, were the warehousing system universal and (especially) *permanent*, the amount of storage received would be ample for

its support. This opinion is founded on the fact, that very few kinds of property pay a better profit than that which exists in the shape of *storing warehouses*, when such property is kept in pretty constant use. I think that even public stores, plainly but substantially erected, with the same attention to economy that is bestowed by individuals in building for their account, would in time, and that not a very long one, pay for their cost. Although there never was a period when the low price of real estate and of labor rendered such a plan more feasible, yet the want of confidence in the permanency of this or any other system, and the objection to building stores in the smaller ports, where they would not always be occupied, would perhaps render it inexpedient for the Government to resort to it, at least in any other than the larger ports. But that the system would support itself if private stores are used for warehousing, there can be no doubt, because stores could be rented by the year at a rate so much lower than they can be had by the month, or, as in some cases, by the package, that it would enable the Government, by establishing a uniform and reasonable rate of charge by the month, rating any number of days over a month as a full month, to make as much on the storage as would contribute, in a great measure, if not wholly, to the pay of such additional storekeepers as it might be necessary to appoint; such necessity being, however, under a judicious arrangement, very problematical.

Question 3. In the event of the Government's erecting warehouses, it is very doubtful whether the aggregate storage which would be received in all the ports, would pay the expense of their erection—in other words, whether the deficiency of storage received in the smaller ports, would be made up by the excess in the larger ones.

But if private stores be rented, each port will pay an amount of storage adequate to the maintenance of the system in its own boundaries; because, if the importations are small, so the extent of storage required will be small; and if ten, five, or even one store be sufficient for the exigency of the place, no more than the required number need be rented.

In the smaller ports, moreover, much of the expense of storekeepers would, in a great measure, if not wholly, be done away, the duties of the several revenue officers being there so light that the functions of inspector and storekeeper might very conveniently be blended. It was so done in this port when the warehousing system applied, though in a very imperfect manner, to teas, wines, spirits, &c., and that during a period when an unreasonable credit was allowed for the payment of the duties.

Question 4. I have not been able from the reflection which I have given to the matter embraced in this inquiry, to come to the conclusion that the system of warehousing would affect differently the interests of the larger and smaller ports. What *advantages* they relatively enjoy under the present system, it would puzzle a greater casuist to point out.

Question 5. To this inquiry I would be understood to answer with great diffidence, as on this subject there may be a variety of opinion, even among the most intelligent and best informed. Some are inclined to make a distinction between goods coming from a remote region, and those coming from countries comparatively near. It appears to me,

however, that many of the evils which flowed from the imperfect warehousing system once in force arose from this very distinction; and as the answers furnished from other quarters will probably throw sufficient light on this point, I will restrict myself to this simple answer to the question: I should incline to limit the period of deposit to six months from the date of importation. Should the goods, or any part of them, be taken out of store at any time previous, even the day after they are put in store, the duty on such portion to be paid in cash.

Question 6. The effect on the receipts of the Government at this port, for the year following the adoption of the system, is a matter of considerable uncertainty. Of course there will be a postponement in the receipt of the duties accruing this year, equal to the time the goods may be suffered to remain in store. This period may vary from one day to six months; but it by no means follows that it will extend in most cases to the latter period. On the contrary, many circumstances, brought into operation by the adoption of the proposed system, will tend to make it probable, not only that the sales will be in general more active, and of course the payment of the duties accelerated, but that the amount of importations, which, in the present state of things, is likely to be so inconsiderable, will be greatly increased, and the amount of revenue proportionately augmented. Taking into consideration the operation of these causes, it is, therefore, probable, that if the warehousing system is adopted, the effect upon the revenue for the year next following its adoption will be of a more favorable character than if the present disastrous state of things is adhered to.

Question 7. The information sought in this inquiry can, perhaps, be more satisfactorily gathered from the returns in the possession of the collector, than from any speculative opinion, particularly from the returns of the importations commencing three or four months after the passage of the existing tariff. Many of the operations from which these importations resulted were entered into previous to the operation of the law, and were therefore necessarily consummated without reference to said law. The importations commencing after that period give a fairer though not entirely accurate idea of the probable amount to which they are likely to be reduced by the present tariff. I say inaccurate, because though checked by the apprehension of the difficulties and embarrassments consequent upon the payment of cash duties under so onerous a tariff, they are likely to be still more reduced after the difficulties and embarrassments have been actually encountered, and after a portion of every importer's capital merged in the payment of these high duties is withdrawn from his control, forcing him to depend upon sales which themselves can only be effected at a long credit, each succeeding operation taking still more from his active means, until, by a succession of importations, the whole of his capital may thus be locked up; the result being that he must give up his business, or force sales at a ruinous sacrifice.

Questions 8 and 9. Presuming that by the "exhausted state of the country" is meant the exhausted state of the means or capital of the country, I would reply generally, in answer to the above inquiry, that such a state of exhaustion, together with the suspension of labor, must necessarily tend to keep down, and to diminish still more, during their

prevalence, the importations of this or any other country, and consequently to reduce the revenue arising therefrom. To investigate the causes of such a state of things, and to determine how far they flow from the present tariff, and to what extent they would be remedied by a resort to the system now proposed, would extend much beyond the limits to which I am compelled, for want of time to devote to the subject, to restrict myself. It is hoped that the replies which will be made to these inquiries, on the part of the committee of the Chamber of Commerce, to whom they have been referred, will throw the desired light on the subject.

Question 10. I have not sufficient accurate information in regard to the extent of what is here termed "*the surplus importations now in the country,*" and which, I apprehend, can only apply to certain kinds of goods, to speak with certainty in answer to this inquiry. I can only say that the immediate effect must be to check any operations tending to increase such surplus, and of course to keep down the receipts from imports, until a revival of business, or something to produce an activity in demand, shall promote the consumption and consequent reduction of the stocks on hand.

Question 11. That the tendency of the cash duty system, under the operation of an oppressive tariff, like the present, is to drive the importer with small means, to ruinous sacrifice in his sales, cannot be doubted by any one who will give the subject the slightest reflection. That such is actually the case, is seen from the memorial presented to Congress by the Chamber of Commerce of the city of New York, in which much stress is laid upon this circumstance. I answer the question emphatically, in the affirmative.

And here may be found the clew to the desire entertained by some persons to perpetuate the present system, which, though so ruinous to the numerous class of merchants of small capital, may be turned to great account and profit by large capitalists, both foreign and domestic. This class of money-lenders, or broker-merchants, if I may be allowed the term, whose business has hitherto been to lend their paper to such persons as are unfortunately compelled to resort to such an expedient, nominally at the legal interest, but saddled with a charge of a slashing commission, and backed by the best security they can get, would be highly delighted at a state of things which would furnish them with an additional branch of business, where the security would be undoubted, and where the commissions might be measured by the exigencies of the poor importer. They would, by furnishing the means to pay the duties, the security being the goods themselves, establish a warehousing system, with this odious feature, that they would be able when it suited them, to force the goods to sale, unless the owner bled a little more freely in order to put off a ruinous sacrifice. The effect of this system will be, that the active and industrious merchant with small means, will be driven from his business, or forced to have recourse to the more aristocratic capitalist, who will take good care to make him pay smartly for it. Nothing can be more repugnant to our republican institutions. The warehousing system, on the other hand, will release the merchant from this necessity, and remove that of having to sell at a heavy sacrifice.

Question 12. The great declension in the imports of the country may

be attributed to the combined operation of several causes, some affecting commerce generally, some operating more directly on particular branches of trade, but all tending to the same general result.

These are, in the first place, the immense diminution in the active capital of the country brought about by the events of the last six years. This cause will, for some years to come, continue to exert its influence, not only on our import trade, but on every branch of industry in the country. Next, and of a more partial character, because of a more unequal application, is the operation of the present tariff. Its effect is to force many to abstain from entering into any mercantile operation in the articles highly taxed, until its effects are better known. To these causes may be added the disastrous results which have attended the importations of many kinds of goods during the last two years, the great amount of goods on hand, owing to the difficulty of effecting sales, except at great sacrifice, during the present unsettled state of things, and lastly, and to a greater extent than is imagined, the inducements which are offered to introduce articles of a nature that will admit of it along our extensive northern frontier by smuggling.

These and perhaps other causes, applicable to branches of commerce with which I am not acquainted, are now in powerful operation to reduce and keep down the importation of goods into the country. Some of them are only beginning to operate, and every day is adding force to their effect. In a short time many now actively engaged in business with small capitals, yet sufficient for their limited operations, must be driven from their pursuits, if the present cash-duty system is adhered to; and though it may be urged that this will merely transfer the business from the many to the few, the policy of which, by-the-by, is greatly questionable, to say nothing of its anti-republican spirit, yet it by no means follows that commerce so monopolized would have the same activity and equally-productive results to the revenue of the country as when it enjoys the advantages of a wholesome competition.

Answer to questions thirteen and fourteen. To these two questions I candidly confess I am unable to give positive and satisfactory information. From the answer to the twelfth query it will be seen that many causes are operating to produce the same effect. To apportion that effect among them, and to say so much of the declension is owing to this cause, and so much to that, is not, I think, within the ability of any man. It is hoped that the answers which will be received from the Chamber of Commerce, the Board of Trade, and other *bodies*, where the questions will be submitted to committees, composed, as they ought to be, of persons engaged in the different branches of commercial industry, will furnish the information in a more correct and satisfactory form.

All I can say is, that I am convinced that whatever amount of agency in causing a declension of imports may be traced to flow from the present tariff system will be found to gather strength and increase the longer it is suffered to continue.

I am, dear sir, very respectfully, your obedient servant,

A. PERIES.

THOS. S. SMITH, Esq.,

Collector of the Port of Philadelphia.

PHILADELPHIA, December 9, 1842.

SIR: We received your circular of questions, to which the enclosed is our reply:

Answer to question one. Storage can be procured for which the importer must pay, and the United States be put to no expense.

Answer to question two. The storage will pay the expense, and, we suppose, leave a surplus.

Answer to question three. We think it would; but the United States can always store goods, the importers themselves paying the storage.

Answer to question four. We think the trade would be divided as heretofore.

Answer to question five. The deposit should remain not over twenty-four months, and then, if not removed, and the duties paid, advertised one month, and sold to pay duties, &c.

Answer to question sixth. We think it will make no difference in the revenue whether the goods are warehoused, as the goods that are imported this year will be sold within the year, and the duties paid.

Answer to question seven. The importations will be extremely small of such articles as pay large duties, and that a smuggling will take place. Moderate, fixed, and settled duties would produce more revenue, small duties not offering a premium to smugglers.

Answer to question eight. To make them small, we not having the means to pay for them except in produce.

Answer to questions ninth and tenth. Destroys the means to purchase, and therefore retards improvements.

Answer to question eleventh. There have been great sacrifices, and there are still, but we think it will soon stop; the goods manufactured in this country will pay a small profit now.

Answer to question twelfth. The overstock of goods in the country, and the return to specie payments, reducing the prices so low that there was a loss on importations. Imports will increase as soon as we export produce sufficient to pay for merchandise.

Answer to questions thirteenth and fourteenth. The declension is owing to the large stock in the market and the reduction of amount and increased value of the circulating medium, and not to the tariff, which measure should have increased the prices.

We remain your obedient servants,

KUTER & STILES.

T. S. SMITH, Esq.

PHILADELPHIA, December 7, 1842.

DEAR SIR: Your valued favor of the — instant is at hand, and with pleasure do I comply with your request, by answering your several inquiries as annexed. There is no doubt in my mind but that the warehouse system would be beneficial to the importer, without injury, if not to the decided benefit, of the revenue; all of which is respectfully submitted.

Your obedient servant,

D. W. PRESCOTT.

THOMAS S. SMITH, Esq.

Question first. Is it likely that safe and commodious warehouses can be procured without expense to Government?

Answer. In most places it is probable that stores, good and safe, could be rented at an expense that would be more than covered by the receipts of storage. In most cases the importer could furnish warehouses satisfactory to Government.

Question second. Will the storage received pay the expense of the system, &c., &c.?

Answer. With good management, I should think the Government would derive an income that would overbalance the expenditures for rent.

Question third. Is it likely that the storage received in the smaller ports would be made up by the excess in the larger ports?

Answer. Under prudent arrangements, the gain in the larger ports would doubtless cover the expense in the smaller ports.

Question fourth. What would be the effect of this system upon the trade of the larger and smaller ports, &c.?

Answer. Would it not give importers with small means a better chance to cope with large capitalists, without being subject to the necessity of forcing sales to meet the duties?

Question fifth. What would be the proper limit to the period of deposit?

Answer. If an indefinite period was fixed upon, (except upon perishable articles,) I can see no object on the part of the importer to hang up his goods out of market longer than prudence would dictate; consequently the Government would not suffer by having the time indefinite.

Question sixth. What will be the effect upon the revenue at this port in the year next following its adoption?

Answer. I cannot perceive that it would decrease the revenue, but, on the contrary, might increase it. If the interest of the importer is promoted, he is better prepared to do his share toward giving an impulse to business, which, of course, would increase the revenue.

Question seventh. What would be the effect of the present tariff up to the 30th of June, 1843; also, up to June, 1844?

Answer. I should think the revenue would continue to decrease. Most of the importers of West India goods are satisfied that the tariff should be modified so that molasses should not pay over two and a half to three cents per gallon; brown sugar one and a half cents per pound; white sugar two and a half cents per pound; and that tea should pay from five to ten cents per pound, and coffee one cent per pound.

Question eighth. What effect will the exhausted state of the country have upon importations?

Answer. Probably curtail them.

Question ninth. How will the suspension of labor affect them, and to what extent?

Answer. It is difficult to form an opinion as to the extent. We could better judge if we could arrive at the relative amount paid for labor, compared with active business times. If the person who once received one dollar for his labor now gets but twenty-five cents, he cannot spare much for imports.

Question tenth. What effect will the surplus importations now in the country, if any, have upon them?

Answer. To keep new importations back till wanted.

Question eleventh. Have not great sacrifices been made, and do they not continue to be made in the sale of merchandise?

Answer. Large sacrifices have been made, and are constantly making.

Question twelfth. What are the causes of the declension of the imports?

Answer. Numerous causes. The consumption has decreased for want of means with some, growing out of the general prostration of business. One branch of trade acts on another; the importer suffers, and his suffering acts on the planter, manufacturer, mechanic, and laborer; part of his suffering is being obliged to advance a large part of his capital for cash duties.

Question thirteenth. How far is the declension owing to the surplus in the market, and how far to the present tariff?

Answer. Under ordinary circumstances there probably would not be a surplus in market. The present tariff is severe upon the importer. If he has exhausted his means in purchasing a vessel and cargo, it may be extremely difficult for him to raise another capital (perhaps equal to half the worth of his cargo) to meet the duties before he can handle one dollar's worth of his cargo; consequently he must let his vessel lay on her oars till by a heavy shave or sacrifice he can get enough to release his cargo. If by paying a proportion of the duties he could come into possession of part of the cargo, he might (if cash sales could not be made to advantage) barter for the articles wanted to load his vessel, and thus make business for the manufacturer, mechanic, and grower.

Question fourteenth. How far is it owing to other causes?

Answer. In foreign ports our merchants are obliged to employ agents who charge five to seven and a half per cent. commission in some places, under a penalty of \$500. Those same foreign agents can come into our markets without being necessarily obliged to pay commission on their goods. Our merchants need protection on this point.

—
PHILADELPHIA, *December 8, 1842.*

DEAR SIR: I have received your letter of the 3d instant, containing certain interrogatories, which I have answered to the best of my judgment, and beg, herewith, to enclose you.

I am, very respectfully, your obedient servant,

T. W. ROCKHILL,

THOMAS S. SMITH, Esq.,

Collector Port of Philadelphia.

No. 1. To the first question I answer, yes. I have no hesitation in saying that ample warehouse room could, at all times, be obtained, without the Government incurring the expense of erecting warehouses.

No. 2. I cannot doubt that it would.

No. 3. Assuming that *private* warehouses would be *hired* by the Government in the *smaller ports*, as well as in the larger, and that the price paid for them would be a *charge upon* the goods stored, I cannot see why

any deficiency in the storage need occur in the smaller ports, if proper discretion in renting warehouses be observed.

No. 4. I do not see any reason for supposing that the warehousing system would vary the relative advantages between the smaller and larger ports.

No. 5. I am of the opinion that *two years* would be a proper limit to the period of deposit.

No. 6. The effect of the system, in my judgment, would unquestionably be to *increase* the revenue at this port in the year next following its adoption.

No. 7. I believe the effect of the present tariff will be to *diminish* the amount of importations for the years 1843 and 1844.

No. 8. The loss of credit by the States and General Government, in Europe, having put an end to our obtaining loans there, (which came to us in the shape of merchandise for several years past,) will certainly diminish the amount of importations for some time to come. This loss of credit is what I conceive to be the meaning of the phrase, "exhausted state of the country."

No. 9. The suspension of labor in the construction of roads and canals having necessarily caused the persons hitherto so occupied to be now employed in agriculture and manufacturing pursuits, must have the effect, to a considerable degree, of reducing the amount of foreign merchandise required.

No. 10. In my opinion, the surplus importations *in* the country will have some effect in checking importations in 1843. But I think it will cease before the expiration of that year.

No. 11. Great sacrifices have been made, and will continue to be made, no doubt, during the early part of the year 1843.

No. 12. I have stated my impressions upon this subject in my reply to the eighth interrogatory.

No. 13. I am not prepared to assign to *each* of these causes a *fixed* proportion of the declension of our imports; but believe that *both* have had their effect. I believe, however, that the *main* cause of the declension is to be found in my reply to the eighth interrogatory above referred to.

No. 14. No doubt the sudden contraction of our circulating medium has operated conjointly and necessarily with causes already stated, in diminishing the amount of importations, and causing a considerable reduction in the consumption of them.

PHILADELPHIA, December 8, 1842.

SIR: Your circular of this month, addressed to me, has been duly received, and annexed I have the pleasure to transmit my answers to the different questions; which I do in as brief a manner as possible.

Answer to question 1. There is no doubt but abundant warehouse room could be found, in case the Government did not provide them; although, after a few years' trial of the warehouse system, no doubt they will find it to their interest to erect the principal ones.

No. 2. No doubt but that the storage received would fully support and exceed the expenses required in superintendence.

No. 3. Should any deficiency arise in the smaller ports, which I do not think likely, it might be made up in the larger ones.

No. 4. The warehouse system, or a credit on the duties, I deem indispensable on importations; the *former*, in preference to a fixed credit. Without either, the importations must fall into a few heavy capitalists' hands, and become very limited.

No. 5. On liquors and wines, I should say the time should be unlimited. On other articles, five years would be abundant.

No. 6. The effect will be an increased revenue, should the present tariff be revised and modified.

No. 7. The effect of the present tariff, up to the 30th June, 1843, will be productive of very little revenue; the duty on many articles acting as a prohibition; add to which, the cash system, which puts it out of the power of a very large proportion of the importers to meet, except on a very limited scale. The same causes would still lessen the importations for 1844; except a national bank, or some moneyed institution should be created, so as to form a currency and regulate the exchanges.

No. 8. So long as the exhausted state of the country remains, so long will the importations remain on a limited scale.

No. 9. My pursuits do not allow me to answer this question in a satisfactory manner.

No. 10. I do not consider there are surplus importations at present in the country; but, on the contrary, very light stocks; in British manufactured goods, particularly.

No. 11. Great sacrifices are made, and continue to be made where sales are effected, on merchandize.

No. 12. In part, the small demand anticipated from the trade, and the uncertainty what the duties might be on the late fall importations.

No. 13. There was no surplus stock in the face of the fall importations. If affected at all, the reasons are given in No. 12.

No. 14. I consider the low prices arising principally from over-production—by over-production I mean excessive home manufactures—added to the want of a sound currency in the different States.

Very respectfully, your obedient servant,

WM. C. CARDWELL.

THOMAS S. SMITH, Esq.

CUSTOM-HOUSE, COLLECTOR'S OFFICE,
BALTIMORE, November 29, 1842.

SIR: In replying to your communication of the 24th instant, on the subject of the warehouse system, which I do at the earliest day practicable, I answer the several questions therein asked in the order in which they are proposed.

First. It is my opinion that warehouses could be obtained on lease, which, without expense to the Government, could be made safe and commodious, and without the expenditure of money by the Government in their erection.

Second. I believe that, under a proper system, the amount of storage received would reimburse the expenses incurred for the rent of warehouses at this port, and that, should the privilege of warehousing be universal, the deficiency which would take place in the smaller ports, would be made up by the excess in the larger.

Third. So much would depend upon the details of the system, that what is now advanced in reply to this question, is altogether conjectural; that the number of officers and clerks would be increased, let the details of the system be what they may, I may venture to assert, but to what extent I cannot pretend to give an opinion.

Fourth. The effect of the system upon the trade of the larger and smaller ports, would be equal and beneficial; it would leave the several ports to enjoy the advantages of their natural positions, and to reap the benefits resulting from the skill and enterprise of their inhabitants.

Fifth. I believe it to be expedient to limit the period in which duties must be paid to two years; and no article to be entitled to benefit of drawback that had not been deposited and remained in public store until taken out for exportation. The time within which exportations for drawback would be allowed might remain, as under the present laws, three years, or be indefinite.

Sixth. It is impossible, under the present embarrassed and unnatural position of commercial affairs, to say what the effect of the system would be upon the revenue accruing at this port in the year next following its adoption; but it may, I think, be safely affirmed that when commercial matters resume their ordinary course, the adoption of the warehouse system, comparing it with the present system of cash duties, would not cause any falling off or diminution of the revenue at this port.

Seventh. In communicating my views of the system generally, I am clearly of opinion that, taken in connection with cash duties, it should be adopted—not that I believe the system, taken by itself, to be the best one for the commerce of this country, but where the duties are required to be paid in cash, some such measure appears to be called for. The system of cash duties having a tendency to throw the whole importations of the country into the hands of the rich capitalists at the larger ports, giving to them the control of the markets, and enabling them to regulate and enhance the prices of many important articles of primary necessity, to the detriment and injury of the mass of the community, and making the smaller ports tributary to the larger. This tendency would be checked by the adoption of the warehouse system, which would diffuse among the whole community equal facilities in the payment of duties to the Government, and leaving all to apportion their enterprises to their credit and means. What is said above has reference to the system of cash duties and warehousing. If I am permitted, I would say that a system of short credits, with the option of warehousing, would be preferable to cash duties, and give more encouragement to foreign trade, increase the revenue, and without much risk of loss to the Government.

I have the honor to be, very respectfully, your obedient servant,

N. F. WILLIAMS, *Collector.*

HON. WALTER FORWARD,

Secretary of the Treasury.

SURVEYOR'S OFFICE,
CUSTOM-HOUSE, BALTIMORE, November 28, 1842.

SIR: In reply to the circular of the Department of the 24th instant, requiring information relative to the policy and practicability of a general warehouse system, I have the honor to state, in the order the interrogatories are proposed, that—

1st. Warehouses of a suitable description can be readily obtained.

2d. I believe that the established rates of storage would not only be sufficient to pay the expenses of the system at the large ports, but would yield an excess applicable to the expenditure at smaller ports; and I do not deem it probable that the adoption of the system would impose any charge upon the revenue.

3d. To conduct a warehouse system at this port with security to the United States and facility to the merchant would not require any additional force. Two of the inspectors might be detailed as storekeepers, who would keep records of all goods deposited and delivered, and of storage due, collect the same, and render verified statements of the same quarterly.

4th. The effect of the proposed system upon the relative trade of the larger and smaller ports would be to aid the smaller ports, because the present system of cash duties requires a command of ample capital, which is enjoyed more extensively at large ports, and the change to a credit and deposit system would give facilities which at present do not exist. The importer could make sales without being compelled to pay the duties in cash.

5th. It would seem to me expedient to limit the period of deposit to one year—a space of time sufficient to enable him to avail himself of the home market or of exportation. If this period of time was extended or made indefinite, it would invite speculative importations, which have heretofore been attended with such disastrous results to the nation.

6th. I have no doubt that the system would increase the revenue of this port in the year after its adoption.

7th. The adoption of the proposed plan seems to possess advantages over any other system. While the United States are secured, capitalists of moderate means are afforded facilities which they do not possess under the present arrangement; and in the indirect trade, where goods are imported with a view to exportation to a foreign market, the warehouse system would offer great facilities, as no outlay of capital would be required from the importer to pay duties, and he could export them within the limited period of deposit, subject only to the retention duty of $2\frac{1}{2}$ per cent. If the system should be adopted, I think it would be very important that the merchant having goods deposited for duty in public store, should be permitted to assign at the custom-house any goods so deposited until the expiration of the period of deposit. Such transfer, while it accommodates the importer, does not lessen the security of the United States.

In conclusion, I beg leave to state that the system, now in operation, of cash duties, appears to be equally injurious to the United States and the mercantile community.

I have the honor to be, with great consideration, sir, your obedient servant,

WILLIAM PINKNEY, *Surveyor.*

HON. WALTER FORWARD, *Secretary of the Treasury.*

CUSTOM-HOUSE, GEORGETOWN, *November 26, 1842.*

SIR: In reply to your circular of the 24th instant, I beg leave to state that no merchandise having been imported into this port since my appointment to this office, I feel that my inexperience in regard to the matters embraced in your inquiries would make it improper for me to venture any suggestions for your guidance.

The private warehouses here have ever afforded all the accommodations required by our merchants in our seasons of greatest commercial prosperity, without expense to the Government, and that would likely again be the case in the event of any great augmentation of trade with us hereafter.

In regard to your sixth interrogatory, I have to state that there is no prospect at present of any revenue accruing here next year. Our commerce is considerable at present, but entirely coastwise.

With great respect, your obedient servant,

H. ADDISON, *Collector.*

HON. W. FORWARD, *Secretary of the Treasury.*

CUSTOM-HOUSE, ALEXANDRIA,
COLLECTOR'S OFFICE, *December 6, 1842.*

SIR: I have the honor to acknowledge the receipt of your circular of the 24th November, in relation to the warehouse system, requesting information on the several points therein enumerated, together with such suggestions in relation to the policy and practicability of the system as my experience will enable me to furnish.

In reply, I have to state that neither my experience nor my knowledge will justify my offering an opinion with any degree of confidence; but my impressions of the system are decidedly favorable, and they are strengthened by the concurrence of merchants and others with whom I have consulted.

To the several interrogatories, I have to reply as follows:

1st. Safe and commodious warehouses can be procured at this port.

2d. I am unable to say whether or not the storage received would reimburse the expenses in the aggregate, or whether "the deficiency in the smaller ports would be made up by the excess of receipts for storage in the large ports," but would respectfully suggest that, in the smaller ports, the importer should make selection of the warehouse himself, and pay all the expenses of putting into store, storing, and delivering: the receiving and delivering to be under the inspection of a

revenue officer, and the key of the warehouse to be under the charge of the surveyor, or some other officer of the customs.

3d. The number of additional officers requisite will be few, if any, as the weigher and measurer, and inspectors, will generally be able to perform the additional duties. It may be necessary, occasionally, to employ one or two temporary inspectors; the annual expense of which will not, in all probability, exceed one hundred to one hundred and fifty dollars. Salt will be the principal article warehoused at this port. Most other merchandise, if not all other, can be stored in the public stores already owned by the United States.

4th. The system proposed would not, in my opinion, disturb the relative advantages enjoyed by the larger and smaller ports at present.

5th. It would, in my opinion, not "be expedient to limit the period of deposite." If the system be beneficial, there might, after goods had been deposited one year, be just as good reason for extending the privilege as at the time of importation. If limited at all, I would suggest the time within which exportation for drawback is at present allowed, say three years.

6th. "What will be the effect of the system upon the revenue accruing at the port of Alexandria, in the year next following its adoption?"

Answer. It is believed that few persons at this port will avail themselves of the proposed system, except the importers of salt; and of those, such only as receive their salt too late for the spring fisheries. Such importations will probably be warehoused until the spring next succeeding. The duties the first year will probably not be reduced more than fifteen or twenty per cent., which will in future years be more than recompensed.

7th. I may remark, in addition to my impressions expressed at the commencement of this communication, that I can see no reasonable objection to the warehouse system in connection with cash duties, other than the additional labor, and consequent increased expense in the collection of the revenue; which, I presume, cannot be very great in the larger ports, and in the smaller must be very trifling.

The advantages that have occurred to me are, that, although it will give to the merchant of limited means increased facilities, yet there will be no such inducements for excessive importations as when credits were extended, and adventurers, both native and foreign, were enabled to raise a capital out of the duties, and trade upon the credit given them by the Government.

The plan now proposed, when carried fully into operation, must cause more stability and uniformity than either the former or present systems; avoiding the dangerous extension caused by the one, and preventing, to some extent, the monopolies which are fostered by the other. As the amount of duties collected will be governed by the actual wants of the people, the revenue must gradually increase with the growth of the country, and consequent increased demand for foreign products.

Regretting my inability to throw more light on the subject, I have the honor to subscribe myself, very respectfully, your obedient servant,

JOS. EACHES, *Collector.*

Hon. WALTER FORWARD, *Secretary of the Treasury.*

COLLECTOR'S OFFICE, RICHMOND, VA., *December 8, 1842.*

SIR: Your letter of the 24th ultimo was duly received. On the subject of it, to wit: the general warehouse system, I have no experience at all. Since its receipt, I have had conversations with several of our merchants, among whom there is a contrariety of opinion as to its effect in this district. However, in one particular they all agree; and that is that if cash duties are to be required, the warehouse system will be indispensable.

In answer to your first question I would reply, that I think safe and commodious warehouses may be procured on lease by the Government.

2d. Although in the small ports the expense might not be reimbursed by the amount of storage, yet I should suppose that the deficiency would be made up by the excess of the receipts for storage in the larger ports; the system thereby supporting itself, without burdening the revenue.

3d. I do not think any additional officers would be necessary in this district, as I do not expect the importations would be so large but what all the duties might be performed by the officers now attached to the customs. If I should be mistaken in this view, any necessary officer might be afterward appointed. Not knowing what the peculiar duties of officers attached to this service are, I cannot advert to them as required.

4th. There is a diversity of opinion among our merchants as to what would be the effect of the system upon the trade of the larger and smaller ports; some expressing the opinion that the larger would be benefited and the smaller ports injured, and others taking the opposite ground that the smaller would be benefited to the injury of the larger. The smaller ports might be benefited if, by reason of the system being adopted, merchants of small capital should be induced to import, which would probably be the case if they are not required to pay the cash for duties upon the importation of their goods, but are allowed to store them and not pay the duties until they are taken from the warehouse.

5th. I think it would be inexpedient to limit the period of deposit of goods. That should be indefinite.

6th. It is impossible to say what will be the effect of the system upon the revenue in this district in the year next following; but my impression is, that for a year or two very little effect would be produced. If the system should be adopted and become *permanent*, it may be beneficial in its results; but no system, unless it be *permanent*, can be relied upon.

7th. The foregoing is the best answer I can give to this query.

I am, very respectfully, your obedient servant,

THOMAS NELSON, *Collector.*

The SECRETARY OF THE TREASURY, *Washington.*

COLLECTOR'S OFFICE, PETERSBURG, *December 1, 1842.*

SIR: In obedience to your circular under date of the 24th ultimo, I will reply to the series of questions in the order therein stated, with the

reasons *pro* and *con*, as far as my limited knowledge of the subject may suggest.

Although my own opinion has been averse to the warehouse system, especially as it regards the smaller ports, yet there are some reasons in its favor which ought not to be overlooked.

Question 1. "Is it likely that safe and commodious warehouses," &c.

Answer. I have no doubt that commodious warehouses could be procured on lease here, but there might be some difficulty in obtaining such as are fire-proof. I should not, however, think it necessary, at so small a port as Petersburg, to have a Government store permanently leased. A warehouse, or apartment, I think, might be obtained temporarily, to be used when required, under Government locks.

Question 2. "Would the expenses be reimbursed," &c.

Answer. I am of opinion that the expense of a Government warehouse in Petersburg would not be reimbursed by the amount of storage received, unless the proposed system should cause much larger importations than are now made, or unless store-rooms rented temporarily, as occasion might require, were employed, and the storage charged *pro rata* to the owners of the goods. The chief imports here are dry goods, and the importers are men of capital, who, under the cash system, import goods in the spring and fall for immediate sale. The warehouse system would not much affect this class, nor would the amount of storage be much increased by the deposit of dry goods.

Question 3. "What number of additional officers," &c.

Answer. In regard to this point I remark that an additional officer would scarcely be necessary at this port, unless the contemplated law should require duties to be performed of which I am not at present aware. On this point I cannot speak decisively. I think it probable that such an officer would not find at this port constant employment. The multiplication of officers, and consequent expenses, is one of the worst features of the warehouse system.

Question 4. "What would be the effect on the trade of the large and small ports," &c.

Answer. I have to observe under this head that the trade in the smaller ports does not admit of cargo sales, nor often of extensive prompt sales of any one article; and under the system of cash duties an importer cannot safely venture on a cargo of iron or sugar, or any other article on which high cash duties are required, though he might do so without difficulty under the warehouse system.

As to the dry goods, though the proposed plan might not be so necessary to the importer of them, yet he might, and no doubt would, avail himself of the facility offered to make earlier and larger importations, so as to be able at all times to have an adequate supply of goods on hand, and might order them at such seasons as they could be more easily procured and transported.

If the warehouse system were universal, I do not see that it would affect the relative advantages of the small and large ports; but if partial, as in England, it would benefit the latter at the expense of the former.

Question 5. "Would it be expedient to limit the period," &c.

Answer. The interests of the revenue might render it expedient to

limit the period of deposit to one year, and the importer could not be much damaged by the rejection of a longer period. But I am of opinion that it would be better to vary the time according to the nature of the goods. Those on which the duty is low, and such as are of a perishable nature, or subject to waste, might be limited to a shorter period; while on wines and spirits, or salt and iron, on which the duty is high, and some of them of slow sale, a longer term might be allowed.

Question 6. "What will be the effect on the revenue," &c.

Answer. If the proposed system should not enlarge the amount of imports, the effect would be to prolong the payment without increasing the amount of duties; but I think it probable the revenue would be increased by the exclusion of cash duties.

Question 7. "Views of the system generally."

Answer. Under the cash system importers must necessarily restrict their orders as near as possible to suit their immediate sales, while under the proposed system of warehousing their orders would be more extensive. They would thereby have a portion under Government locks until wanted for sale, and ultimately have the option of a foreign market, with the benefit of drawback, if a demand did not exist at home after a sufficient trial. And here I would observe that the proposed system is eminently suited to secure the laws of drawbacks, and close the door on frauds to which they are now exposed.

I would remark that some articles of prime necessity should always be abundant in the markets to prevent a monopoly in the hands of a few holders. I will instance salt, the principal demand for which is at a season when there is the least inducement for ships to visit the ports of Virginia. To pay cash duties for this article in the summer, and hold it till the winter, involves too great an outlay of capital and loss of interest. The prime cost of salt is small, and it is the only profitable ballast that ships from Liverpool can bring to our ports. Hence it is obvious that our ship-owners are deeply interested in the warehouse system, which would enable them to bring return cargoes of this article at a season when they could get nothing else.

The farmers also would be interested, in being able to procure an article of prime necessity, without being subjected to the high prices which monopolists might require from its scarcity. An abundant supply of any kind of merchandise will always insure a regular market and moderate prices. The remarks applicable to salt may, in a great measure, apply to iron and other articles.

In the event of a sudden collision with the country from which our chief supplies are received, the warehouse system would operate favorably to us. It might, also, in some degree, relieve the present commercial pressure.

I would remark, further, that the present cash system is calculated to give the wealthy merchant who has ample funds a monopoly of many articles, to the exclusion of the class in more moderate circumstances. He can often secure the trade in his own hands, and charge his own price, while those who cannot afford to pay high cash duties are shut out from the trade. The warehouse system would place the rich and poor merchant on the same footing.

In making the above suggestions, I would not be understood as giving either the cash or warehouse system the preference over the old credit system of bonds at three and six months, which seemed to answer the purpose of the revenue, and the convenience of the merchant, without burdening the former with expenses, or oppressing the latter by the rigors of prompt payment.

All which is respectfully submitted by your obedient servant,
JNO. W. CAMPBELL, *Collector.*

Hon. W. FORWARD,
Secretary of the Treasury, Washington city.

CUSTOM-HOUSE, NORFOLK, *December 6, 1842.*

SIR: I have received your circular letter of the 24th ultimo, announcing your intention to bring before Congress, at its present session, the subject of the warehousing system; respecting which you propound certain inquiries, and invite suggestions as to its practicability and policy. I have reflected on the subject as one of much public interest; and though my position and official duties have not been of the character to acquire any great information respecting it, I propose to respond, as due to your application, to the several heads of inquiry.

1, 2. I can anticipate no difficulty in procuring safe and commodious warehouses without expenditure of money by the Government in their erection. Where there are not already public stores, and where these are inadequate, uncustomed goods might be stored in private buildings, care being taken previously to ascertain their security, and the control over the articles deposited being with the officers of the customs. In this case, all expense of cartage, labor, hire, &c., should be borne, as the law has always appeared to require, by the owner. This plan, however, would bring no profit to the Government, even in the large ports, to remunerate it for the expense of the additional officers who would necessarily be required; and I cannot think that erecting, purchasing, or leasing warehouses, would be found to lessen the cost consequent on the adoption of the proposed system. I cannot, therefore, think it would support itself. Indeed, the universal adoption of the system, without reducing the present number of ports of entry, would most largely increase the number of public officers; and thereby burden the Treasury, and be liable to be taken advantage of to defraud the revenue, particularly if the right of transhipment from port to port was permitted before the payment of duty. The requisite limitation might, perhaps, be made by discriminating between the large and second rate ports, on the one side, and the smallest class of ports of entry on the other. Such a distinction already exists, in respect to the entry of vessels arriving from beyond the Cape of Good Hope; and the safety of the revenue has dictated a similar distinction in respect to the privilege of export for drawback. It would not appear a greater inequality between the several ports of entry, to designate which of them should be places of deposite for uncustomed goods.

3. The number of additional officers would depend, first: on the extent

of the experiment—whether it is to be confined to a certain class of ports, or to embrace all the present ports of entry. Second: whether the imports are to be received into public or private stores. In the first case, the officers would be expected to look to the preservation in proper condition, as well as to the safe keeping of the property; while, in the other, a general supervision would alone be necessary to prevent delivery without permit; and, therefore, a smaller number would suffice. What ratio the number of receiving officers should bear to those now principally employed only in attending to the discharge of cargoes, would be varied in different ports by the nature of the cargoes, the time of the arrival, whether regularly, or many at once. I should think it might safely be put down as one to four.

4. In periods of expansion of the currency, the operation of the proposed system would probably tend to concentrate commerce, since the large excess over the immediate demand then likely to be introduced, could be more readily distributed, as required from the great centre of trade. When, however, imports are made only to meet existing demands, the opportunity afforded of saving the advance of duties, while the article is at the same time readily commanded, may perhaps induce direct importations to the points of consumption. But the import trade is already so much concentrated, that I cannot think any permanent or general change will be made in it.

5. A limitation in point of time to the right of storage should be regarded as all-important; and twelve months would most probably be long enough.

6. The trade of this port, in the next twelve months, will be increased by the warehousing system being adopted. For, first, our merchants will avail themselves of the opportunity of releasing that portion of their capital now employed in paying duties, which they say is equal to that invested in the purchase of foreign goods, being for the most part West India produce, and by that means increase their exports. Secondly, they now discourage the consignment of goods to their care, as they will be required, immediately on receiving the consignment, to advance the duties in cash. Inability to do this would not only cause the loss of the particular operation, but affect injuriously their future credit and business. The right of deposit until a sale could be effected, would relieve them from this apprehension, and induce them to extend their commission business. At the present time, too, trade is greatly contracted, from the apprehension of a reduction of the tariff at the present or the next session, and that importations which may be on hand will be brought into competition with those made under a lower rate of duty. There would be less risk of such result while the article remains with the officers of the customs until sold, as the new rate would probably be made to apply to such.

7. The introduction of the warehousing system into our revenue code would greatly mitigate the prevailing commercial distress, give steadiness to trade by discouraging large importations to meet temporary scarcity, and (by enabling our merchants to depend on their own prudence and enterprise alone, not subjected to the improvidence and recklessness of others, as was the case under our late system of personal

security) greatly contribute to elevate our commercial character. Without this change or a return to short credits for duties, trade for the next year will be very much restricted. This in itself may be a benefit to the country, but will be seriously felt by those immediately interested. The only objection to the measure proposed seems to be in the addition it will cause to the number of public officers, and the expense which may attend it. Whether this is sufficient to counterbalance its benefits I have not formed an opinion, and I am not a proper judge if I had done so.

In submitting these remarks, in obedience to your instructions, I only regret that they are so little calculated to add to your information on the important subject to which they refer, so deeply affecting the public interest.

I am, very respectfully, your obedient servant,

CONWAY WHITTLE, *Collector.*

HON. WALTER FORWARD,

Secretary of the Treasury.

DISTRICT OF NORFOLK AND PORTSMOUTH,

NAVAL OFFICE, *November 30, 1842.*

SIR: Since the receipt of your letter of the 24th instant, propounding certain inquiries to me relative to the policy and practicability of a general warehousing system, I have been much occupied in examining into the subject, and procuring all the information I could from the most intelligent and experienced merchants in our community. Imperfect as my replies to your inquiries may be, I have determined to communicate them promptly; and if any new ideas may occur, or other information be obtained which may be believed to be worthy your notice, I will avail myself of the privilege of a further communication.

As to the policy of the system much may be said, and many different opinions are advanced; but the prevailing one appears to be in favor of it,* and the experience of the greatest commercial nations sanctions it. There will be but little difficulty in establishing its practicability, if, as is done in Great Britain, there be authority in our Government to nominate the ports to which the privilege shall be confined; but inasmuch as this may conflict with the provision of our Constitution which requires "all duties, imposts, and excises, shall be uniform throughout the United States," it appears to me that the difficulty can only be surmounted by abolishing numerous small ports of entry; and annexing them to the district to which they may be most contiguous or convenient, without restricting any of the privileges now afforded them as to the coasting trade, and the registering and clearing of vessels for foreign ports with any other than debenture goods. This would be productive of many other advantages which, if there be any probability of its accomplishment, I should be pleased to have the opportunity of suggesting hereafter.

In reply to your first inquiry: It is believed that in the present state of

*Provided the cash system is continued.

commerce, the custom-house store in this port will be sufficient for the contemplated object. Its location, which in ordinary deliveries of cargoes would be attended with greater expense to importers in transportation to and from it, is the only objection to it, as it is the custom in this port, and I believe in others, to charge all expenses incurred in receiving and delivering goods on storage to the owners.

It is believed that safe and commodious warehouses can readily be obtained on lease in this port, but whether the expenditure of money by the Government would be reimbursed by the amount of storage received, would depend upon the quantity of goods required to be deposited and the number of officers required to attend to them, together with the compensation allowed for their services.

There are two other modes by which equally safe and commodious warehouses can be procured for all the purposes required in this port. The one, by allowing the proprietors of such as may be selected the benefit of the charge for storage, and depositing the goods under the joint locks and keys of the proper officers of the customs and the owners, under prescribed regulations, by which no access could be had but by proper authority. The other, by depositing them in the custody of the proprietor of the warehouse, under proper responsibility for their safety and the delivery of them only to the order of the proper officer of the customs. In either of these cases there would be no additional expenditure of money by the Government.

In reply to the latter part of your second inquiry, (the first being already answered,) I can form no opinion of the amount of storage in the larger ports; and whether "the deficiency in the smaller ports would be made up by the excess of the receipts for storage in the larger ports," should the privilege be universal, will much depend upon the arrangement of the plan. If the Government shall undertake to build, or even to lease warehouses in all the small ports, I should suppose the expenditures could not be reimbursed; but on the other hand, if these ports shall be invested with the privilege, and the goods be authorized to be deposited in the mode provided by the 60th section of the collection act of 2d March, 1799, at the expense and risk of the owners, then there would be no additional charge to the Government.

As to the additional number of officers which would be required under the contemplated arrangement, I do not conceive any would be necessary in this port, unless it may become necessary or expedient hereafter to procure other stores on lease by the Government; then, in that event, it might be requisite to employ a storekeeper, and an assistant, whose duties shall be particularly defined.

I am informed, by respectable authority, that proper persons can readily be had in this place for a salary of \$800 to \$1,000 for the principal, and \$500 to \$600 for an assistant storekeeper. The proper duties of a storekeeper are so incompatible with those prescribed by existing laws to "inspectors of customs," according to my understanding of them, that I would respectfully suggest the propriety of confining these officers to their special duties, and appointing such officers as may be required for other necessary duties, under their proper titles—thereby rendering a smaller number of inspectors necessary than are now employed, and

supplying the places they now occupy as clerks in custom-houses, storekeepers, assistants, &c., &c., by suitable appointments for those purposes, at much less cost to the Government. In support of this assertion, I would remark, that I now employ in my office, as my deputy, an individual at two and a half dollars *per diem*, for every day actually employed, who is equal in abilities and character to the inspector who performs the office of storekeeper, and the clerical duties in the collector's office, at an allowance of three dollars *per diem*, for every day in the year, which is, in fact, more than I have ever received for my services in the office I hold. I would not be understood as expressing the opinion, that the allowance provided for the services of inspectors, as required by law, is beyond an equivalent, but it is believed to exceed an adequate provision, in many cases, for services performed by them in other capacities.

I am unprepared to express an opinion in reply to your fourth inquiry, as to the effect of the system upon the trade of the larger and smaller ports; or whether it would change or unsettle the relative advantages enjoyed by them under the existing system. I cannot conceive of any such change to be produced by the operation.

In reply to your fifth inquiry, if it be expedient to limit the period of deposit, I am persuaded that, as a general rule, it would be better to limit the term to a period of one year; should the term be indefinite, it might happen that there might be unclaimed merchandise, or merchandise involving judicial decision as to the right ownership, or other causes of doubtful and disputed title, by which, in the first case, the Government would be forever deprived of its duties, and in the other, the decisions might be delayed until the articles would be depreciated below the amount of duties. To this general rule, there might be exceptions in favor of certain specified articles—such as wines, distilled spirits, and such others as improve and become more valuable by time. Except as to such articles, it would rarely, if ever, occur (unless in the cases stated) that there would be any inducement or desire, by importers, to keep their goods longer than one year on deposit.

As to the effect of the system upon the revenue accruing at this port, it is the current belief that it would produce a considerably larger amount of revenue than will be obtained by the present system of cash duties on entry.

As to your seventh inquiry, of my "views of the system generally, in connection with cash duties," &c., it is answered, in part, by my opinion of the policy and practicability of it. I am decidedly of opinion, that if the system of cash duties is to be continued, some such accommodation must be provided for the importers; but my own opinion inclines in favor of the former system of securing duties by bonds, with good and sufficient security, payable at short periods, say two and four, or not exceeding three and six months, from the dates of importation. This system is well understood; affords the importers an opportunity of disposing of their goods in time to aid their payments to the Government; and it is believed that failures of payment of duty bonds have rarely occurred since the credits have been reduced to the term of three and six months; in no single instance has it occurred in this port. Perhaps an improvement might be made by authorizing the principal officers of

the customs to require security by a deposit of so much of said goods as might be necessary in lieu of personal security, to be determined by option of the officers, instead of that of the inspectors as heretofore; and further; by allowing a discount at the rate of six per cent. per annum on all payments of duties for any intermediate term within the period of authorized credit. I find, by inquiry among the merchants, that none but the largest capitalists are in favor of the system of cash duties, payable on entry, while the importers generally are in favor of the credit system as heretofore; but if no credit can be allowed on the delivery of their goods, they deem it important that some provision should be made by which they shall be relieved from payment of duties to the Government, until the sale of a *portion* of the articles, at least, on which the duties are exacted. They represent their unwillingness to receive consignments in many cases, and therefore discourage their correspondents in shipments, which they would recommend if they can be relieved from the obligation to pay the duties in advance of the sale of goods. This course affects the amount of revenue.

In recommending a general warehouse system, it may be necessary to provide for the transportation of goods from the port of arrival to the ports of their final destination, or such ports as the importers may wish to send them to for benefit of a better market; otherwise they will be deprived of some of the advantages of the system. This would be accomplished by some similar formalities as are now prescribed on the exportation of merchandise for benefit of drawback, by which bonds and security would be required for double the amount of duties, to be cancelled only by the production of a proper certificate of the deposit of the goods in the custom-house stores at the port of destination, and the payment of the duties on the delivery of them from the stores, either at the port of importation or under such other arrangement as might be provided.

I am fully sensible of the imperfect manner in which I have herein expressed my vague ideas on this subject, and of the little value of any information I possess; but shall always feel gratified by an opportunity to apply the extent of my feeble ability in aid of the accomplishment of any useful public measure.

I have the honor to be, with very great respect, sir, your most obedient servant,

F. GATEWOOD, *Naval Officer.*

Hon. WALTER FORWARD.

CHARLESTON, December 6, 1842.

HONORED SIR: In answer to yours under date of the 24th instant, I beg leave respectfully to excuse my not promptly answering the same from no other motive than to hear the opinions of such persons as I deem worthy of the same; and will, with extreme deference, answer such questions relating to that branch of this department in which I have been for twenty-nine years.

Question one. Is it likely that safe and commodious warehouses can be

procured without the expenditure of money by the Government in their erection?

Answer. No; for I should suppose there would be great difficulty to procure warehouses without the expenditure of money.

Question two. Supposing that commodious warehouses can be procured on lease by the Government, would the expense be reimbursed by the amount of storage received, and if not, is it likely that the deficiency in the small ports would be made up by the excess of the receipts for storage in the larger ports? In other words, assuming that the privilege of warehousing shall be universal, will it support itself without burdening the revenue?

Answer. Safe and substantial warehouses can be procured, but not immediately in the vicinity of the custom-house; and were I to recommend, I would prefer this; dividing the risk with the vaults of the custom-house. Secondly: At the present prices of real estate, property suitable can be procured without any alteration for at least one-half what the buildings could be erected for, exclusive of lots and wharf property, as well as a building appropriate for the storekeeper to reside in, (which would be extremely essential.)

Question 3. What number of additional officers, &c., &c., and the duties of such officers.

Answer. It would only require two, if the storekeeper's residence was occupied by him. The present storekeeper, whose character stands unrivalled, (twenty years' experience tells me so,) he might supervise the upper as well as our vaults, with one assistant in the upper, as well as one in the vaults, the last being in a manner immediately under the eye of the surveyor. The assistant here could be procured at nearly one-half what the upper one would need. Such officer could be procured for \$500 to \$1,000 per annum.

If the present tariff is continued there will be, no doubt, a great deal of smuggling, and will be practised in our smaller ports; for these obvious reasons: first, there is a greater guard (or ought to be) in the larger ports, which causes the smuggler to exercise this practice, knowing the lack of experience, in the smaller ones. Why is it that the traders between Cuba and Charleston enter their foreign cargoes in Key West, and bring to Charleston all of the most coastwise? I will answer: there is hardly any of them but has given much perplexity, night watching, &c., often detected, but in a small way; and from innuendoes, much smuggling is effected at or near Indian Key.

Question 5. Is it expedient to limit the period of deposite, &c.

Answer. The cash system, no doubt, would be the best, if we were provided as those countries are who carry this so successfully into effect. But our port has not those facilities. Our vaults are very small; thousands and tens of thousands have been lost, not only from storage, but from property destroyed. At present I am obliged to keep two officers employed in attending to the merchants at their stores, the key of which I hold, and this is perhaps only to examine, or a retail sale of a keg, quarter-cask, hogshead, or pipe; the store is then secured, and the keys are hung up for another call. Whereas if we had our own, this profit arising from storage would not only pay the expenses, but would, in my

humble opinion, add to the revenue, but not under this tariff, for very many of our importing merchants have declined importing this year. It is well known that the merchants of this place are not capitalists; most of the trade is carried on by British or French agents, and, like birds of passage, if they can get nothing to do, they emigrate to some more convenient place to carry out their plans. Supposing that our collector has gained all the information from those competent to advise, and believing he will answer satisfactorily to every question, I subscribe myself, with the greatest respect, your obedient servant,

THOS. H. JERVEY, *Surveyor port of Charleston.*

HON. WALTER FORWARD.

CHARLESTON, *December 7, 1842.*

SIR: In reply to your letter of the 24th ultimo, I have no hesitation in expressing the opinion that the warehouse system is desirable in connection with cash duties, and that it would be an accommodation to the import business of the United States.

First. In this port there is no difficulty in renting safe and commodious warehouses without any expenditure for building.

Second. I do not believe that the storage would pay the rents if the system is adopted indiscriminately, but that it would if confined to the principal ports of the country.

Third. In Charleston one additional officer would be necessary. There would be additional drayage and portorage.

Fourth. The tendency of the system would be to concentrate business and to favor the large ports; but it is not easy to anticipate the operation of the system in this respect.

Fifth. I think one year sufficient, and that a longer time would be injudicious.

Sixth. It would make but little difference in this port at present; under an improved state of trade it would be different. For the next year, if now adopted, the change would be unimportant, and the revenue but little affected.

Seventh. Of the expediency of cash duties I have no doubt. Whatever causes may have rendered a credit for duties desirable or expedient formerly, they no longer exist. The regular American merchant is able, and for the most part willing, to pay his duties in cash. The cash system avoids the risk of loss from non-payment of duty bonds; it is more simple; it prevents the foreigner from trading on the credit of the American Government; it stops heavy imports of goods on foreign accounts, and debars the foreign merchant or manufacturer from thus injuring the regular home merchant and the country generally.

I have hitherto, in the absence of authority to procure warehouses, where storage became necessary, permitted the merchant to furnish his own store, placing the key in the keeping of the collector. Perhaps

some discretionary power of this sort in the smaller ports might be better than renting stores, which might involve a heavy expenditure.

I have the honor to remain, with great respect, your obedient servant,
J. J. GRAYSON, *Collector.*

I fully accord with the views and opinions of the Collector.

ROBT. HOWARD, *Naval Officer.*

CUSTOM-HOUSE, COLLECTOR'S OFFICE,
SAVANNAH, *December 1, 1842.*

SIR: I am in the receipt of your circular of the 24th ultimo, and as its very interesting and important contents may be brought to operate upon the best interests of the country, I feel great anxiety to ascertain the views of this mercantile community, so that I may reply advisedly. The course I have adopted may occasion a little more delay than I could desire, as I have to depend upon the movements of others. In the mean time I shall be at work in collecting such information as may be useful. Enclosed I hand a copy of my letter to the Secretary of the Chamber of Commerce of the city of Savannah. I understand at their meeting last evening a committee was appointed to report. The moment I am placed in the possession of the same I will lose no time in forwarding it to you.

I am, sir, very respectfully, your obedient servant,

H. HUNTER, *Collector.*

Hon. W. FORWARD.

CUSTOM-HOUSE, COLLECTOR'S OFFICE,
SAVANNAH, *November 30, 1842.*

SIR: The accompanying circular I received by the mail this morning, embraces questions of a nature so exclusively mercantile that I am desirous of advice from the merchants of the city; and as I observe a call for a meeting of the Chamber of Commerce this evening, I take the liberty of requesting you will bring the subject to the notice of the Chamber, and say that any information it may be pleased to communicate in relation thereto will be very acceptable and most thankfully received by your obedient servant,

H. HUNTER, *Collector.*

CHARLES GREEN, Esq.,

Secretary Chamber of Commerce, city of Savannah.

CUSTOM-HOUSE, COLLECTOR'S OFFICE,
SAVANNAH, *December 7, 1842.*

SIR: Enclosed herewith I have the honor of handing the communication from the Chamber of Commerce of the city of Savannah alluded to in my letter of the 30th ultimo, upon the subject of the warehousing system as brought under their notice by your circular of the 24th ultimo.

I do not accord in opinion with some of the views taken by the Chamber of Commerce. I am of the opinion that the warehousing system should be limited to *stores* either *owned* or *rented* by the Government, and that the time allowed for goods to remain should be placed as nearly upon a footing *as to credit*, as was the case previous to cash duties being required.

The document alluded to refers you to me for a reply to the third question propounded in your circular, viz:

“What number of additional officers would be necessary for conducting a warehouse system with entire safety to the Government, affording at the same time reasonable facilities to importers?”

I am of the opinion that from the business habits of the gentlemen now in the employ of the Government in this district, that the duty can be *divided* among them, and that until the imports increase no further aid will be required.

In the hope that the answers embraced in the document furnished by the Chamber of Commerce, with such views as I have submitted, may prove acceptable to the Department, I am, with much respect, your obedient servant,

JAMES HUNTER, *Collector*.

Hon. W. FORWARD.

SAVANNAH CHAMBER OF COMMERCE, *December 7, 1842.*

DEAR SIR: I have the pleasure to transmit to you herewith the report of the Committee appointed by the Chamber to take into consideration the circular submitted to our body by you from the Honorable Walter Forward, Secretary of the Treasury, on the subject of the “warehousing system,” which report, at the last meeting of the Chamber, was unanimously confirmed and adopted; and I remain, dear sir, very respectfully, yours,

CHARLES GREEN, *Secretary*.

JAMES HUNTER, Esq., *Collector*.

SAVANNAH, *December 5, 1842.*

The committee appointed by the Savannah Chamber of Commerce to take into consideration the circular of the Honorable Walter Forward, Secretary of the Treasury, submitted by James Hunter, Collector of the port and district of Savannah, beg leave to report upon the questions in order:

1st. Is it likely that safe and commodious warehouses can be procured without the expenditure of money by the Government in their erection?

The committee believe that safe and commodious warehouses *can*, if needed, be procured without the expense of erection by rent or lease; but under a well-digested warehousing system it is respectfully suggested that goods need not be warehoused solely in Government buildings; they might be placed in any fire-proof store which may be designated by the importer, provided the security of the premises be made apparent to the officers of the revenue, distinct locks and fastenings being placed upon the doors and windows by the Government at the expense of the importer.

2d. Supposing that commodious warehouses can be procured on lease by the Government, would the expense be reimbursed by the amount of storage received; and if not, is it likely that the deficiency in the smaller ports would be made up by the excess of the receipts for storage in the larger ports? In other words, assuming that the privilege of warehousing be universal, will it support itself without burdening the revenue?

Reply: It will.

3d. What number of additional officers would be necessary for conducting a warehouse system with entire safety to the Government, affording at the same time reasonable facilities to importers?

The reply to this question the committee conceive the collector best able to furnish, from his experience in the details in his department.

4th. What would be the effect of this system upon the trade of the larger and smaller ports? Would it change or unsettle the relative advantages enjoyed by them under the existing system?

The effect of the warehouse system would be to give to the lesser ports a more equal division of the importing business, now of necessity diverted to the larger ones by reason of the larger cash capital there concentrated, as it will be probably conceded as a general rule that merchants of larger means are seldom found established in the lesser ports, and no merchants of limited means can, in the present state of cash duties, profitably conduct the importing business.

5th. Is it expedient to limit the period of deposite, say to one year, the time within which exportation for drawback was allowed under our early laws, or should the period be indefinite?

The committee conceive that it is expedient to limit the period of deposite to one year on goods generally, and to two years upon certain articles—blankets plain, and bagging for instance—as it sometimes happens, that goods may remain on hand two years without demand. As, for illustration, blankets are only given to negroes every second year; the demand for bagging runs one year upon the heavy qualities, and the next upon the lighter ones; and osnaburgs are one year preferred of cotton, and the next of linen. A shorter limitation of deposite on such articles than two years, would operate against large and assorted stocks of goods.

6th. What will be the effect of the system upon the revenue accruing at the port of Savannah in the year next following its adoption?

The committee believe that the effect of the warehouse system upon the trade of Savannah, even if carried immediately into effect, would fail to elicit any marked improvement in the revenue before the winter of 1843, after which time a considerable accession to it might be expected.

7th. You are requested to communicate your views of the system, generally, in connection with that of cash duties; your reasons, if any, that may favor its adoption, and your opinion as to the advantages that may attend it.

Taken as an abstract measure, the committee believe the collections of duties in cash, upon the arrival of the goods, to be felt by the entire southern mercantile interest, as a system replete with hardship and inconvenience; its effects being to distress importers, and to compel them to resort to the necessity of selling their goods immediately on landing,

in order to raise money to pay the duties. Its effects are further to depress the prices of goods, and to assign the entire importing business to the northern and most westerly marts; and even there to concentrate it in the hands of the few whose means enable them to monopolize importations, and to subject prices to unwholesome fluctuations. To enjoy the advantages of cash duty and avoid its evils; to adopt its security without its distress, the committee conceive the "warehouse system" should, beyond all doubt, be made its subsidiary measure. The obvious advantages of this system may be summed up in a few words:

1st. It would impart facilities to commerce without affecting the security of the revenue.

2d. It would beneficially curtail the credit of trade without destroying them, as cash duties upon arrival do.

3d. It would, compelling payment of duties at the time of sale, moderately check importations by confining them to those houses whose credit enables them to command facilities upon the paper sold for.

4th. It would, if connected with an exportation system on bond, (as it undoubtedly should be,) encourage the importation of such articles as were not required immediately for domestic use or consumption, making us an entrepôt for foreign products, and inviting foreigners to our markets.

5th. It would advance the interests of our mercantile marine, giving us much of the carrying trade, directly or indirectly, of the West Indies, Texas, Mexico, and South America.

To a cursory observer, the machinery of the warehousing system, with all its guards and checks, may appear cumbrous, and inapplicable to the peculiar character of our commercial habits, but those who have watched them closely in their operation in Great Britain, are best assured that it wants but an intimacy with the details of the system, to be impressed with the sagacity of its origination, the effectiveness of its provisions, and its complete applicability to the commerce of these States.

In reply to the request that practical views upon a warehousing code may be presented, the committee observe, that the general principles of the English system might be successfully adopted, avoiding its single evil of the too great an extension of time allotted to the continuance of imports in bond—the term for tobacco, the committee believe, being six years, and for all other goods, *three*, and at the expiration of that time, rebonding is frequently, upon application, permitted. This is obviously too long, as it encourages an accumulation of stock, and injures its qualities.

The main features of the warehouse system should require—

1st. Bonds to be taken upon the arrival of goods, for the payment of duties, so that, in the event of improper abstraction from the warehouses, the rights of Government may be secured:

2d. All goods should be duty paid for home use, or cleared for exportation in one or two years from the date of import, otherwise, to be sold at auction by the collector of the port, and the duties and storage charges retained from the price realized; when all the duties are paid, or the goods exported, the bonds to be cancelled.

3d. Goods arriving, and not designed to be landed, should be admitted to entry for exportation, and either retained on board until departure of

the ship, or warehoused in the custom-house stores until that time, at the option of the importer.

4th. Reduction should be made from the duties on account of loss or damage of goods by fire, flood, or natural waste, while in the warehouse.

5th. Removal of goods under bond from a bonded warehouse in one port, to a bonded warehouse in another, should be permitted.

6th. Permission should be given to sort, separate, and repack, damaged goods in store, in bond, under inspection of officers.

The incidental regulations, providing for distinct and roomy storage of each invoice of goods, Government marks upon each package as warehoused, maximum amount of duties allowed to be paid at once, isolated storage for goods of inflammable property, et cet., et cet., will present themselves in course; and, in leaving the subject, the committee entertain the hope that a system, the policy and wisdom of which have been so long and successfully tested in other countries, may be extended in liberal application to the commerce of the United States.

G. B. LAMAR,

Chairman of Committee Savannah Chamber of Commerce.

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