The duties specified in the above list respect goods, &c. imported in vessels of the United States, except where foreign vessels are particularly mentioned; and those cases excepted, an additional duty of ten per cent. is imposed on all goods, wares and merchandize imported in foreign vessels.

On the tonnage of ships or vessels are imposed the following duties, to wit

On ships or vessels of the United States when entered from any foreign port or place; and when entered in a district in one state from a district in another state (other than an adjoining state on the sea coast, or on a navigable river; and other than vessels duly licensed, employed in the coasting trade, or in the bank or whale fisheries, which are exempt from paying tonnage, while so employed, more than once in a year) having on board goods, wares and merchandize, taken in, in one state, to be delivered in another, at the rate of six cents per ton. On ships or vessels built within the United States since the 20th July 1789, but owned wholly or in part by foreigners, when entered from a foreign port or place, at the rate of thirty cents per ton; on all other ships or vessels when entered from a foreign port or place, at the rate of fifty cents per ton: and on all ships or vessels not of the United States, when entered in one district from another district, having on board goods wares and merchandize taken in, in one district, to be delivered in another, at the rate of fifty cents per ton.

To ascertain the tonnage of a ship, if the same be double decked, take the length thereof from the fore part of the main stem to the after part of the stern post above the upper deck; the breadth at the broadest part above the main wales; half of which breadth account the depth, deduct from the length three fifths of the breadth; multiply the remainder by the breadth and that product by the depth; and divide the last product by ninety-five. If the ship be single decked, take the length and breadth as above directed; take the depth from the underside of the deck plank to the ceiling in the hold; and deducting from the length three fifths of the breadth, multiply and divide as aforesaid.

Duties on tonnage must be paid within ten days after report of the cargo made to the collector; and any master of a vessel leaving or attempting to leave a port without paying such duties forfeits five hundred dollars.

To determine the ad valorem rates of duty, add to the actual cost of the goods twenty per cent. if imported from, or from beyond the Cape of Good-Hope; and ten per cent. if imported from any other place or country, exclusive of charges,