

ACTS

*Neal and Jackson*

PASSED BY THE LEGISLATURE

OF THE

REPUBLIC OF LIBERIA

DURING THE SESSION 1877—1878.

PRINTED BY AUTHORITY

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## ACTS.

Joint Resolution making appropriation for defraying the expenses of the Inauguration of the President and Vice President elect.

Resolved, That the sum of Four Hundred dollars (400.00) be and the same is hereby appropriated to defray the expenses of the Inauguration of the President and Vice President elect.

Any law to the contrary notwithstanding.  
Approved December 20th. 1877.

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An Act to repeal an Act entitled "An Act to repeal an act authorizing Specific duties on certain articles imported into the Republic of Liberia, and the collection of the same passed by two-third vote January 22nd 1876, and regulating the payment of duties on Imports

*It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled:—*

Sec. 1. That from and after the first day of April A. D. 1878, the act authorizing and regulating the payment of duties on certain articles imported into the Republic of Liberia and the collection of the same passed January 26th. 1876, be and the same is hereby repealed.

Sec. 2. And it is further enacted that from and after the first day of April A. D. 1878, the duties upon all articles imported into the Republic of Liberia shall be levied, assessed and collected at the following rates and after the following manner to wit:—The sum of fifty cents (50) on each gun whether percussion or flint, excepting rifles, pistols and double barrell'd guns, the duties on which shall remain advalorem, upon all gun powder the sum of five cents [.05] per pound, on all leaf Tobacco five cents (.05) per pound, and upon all ardent spirits that is to say Gin, Rum, Whiskey Brandy or any other description of alcoholic liquors there shall be assessed and collected the sum of thirty-seven-and a half cents (37½) on each gallon and upon all alcohol five dollars (\$ 5.00) per gallon, unless when imported for Medicinal purposes in which case it shall be fifty cents (.50) per gallon, and upon all other articles of ev-

ery description and denomination except such as are now exempted from duties by standing laws of the Republic, there shall be assessed, levied and collected the sum of twelve per cent advalorem and upon all sales of transient traders ten per cent advalorem.

Sec. 3. It is further enacted that any person or persons who may due the Custom house on account of imports or exports shall be allowed four (4) days to settle the same at the Custom house, payment shall be made in Liberia dutiable currency or gold coin, and in the event of the failure of said person or persons to pay their dues within the time above mentioned, it shall be the duty of the Collector of Customs to apply to the Judge of the Court of Quarter Session and Common Pleas and obtain a writ of attachment according to the laws regulating attachment under the hand of the clerk of said court, directing the Marshal of the County to proceed immediately to execute upon the goods, wares, merchandise, interest, credits, and estate of any person or persons failing to pay said duties.

Sec. 4. It is further enacted for the better security of the collections of the Revenue, it shall be the duty of the Importer to present according to the provision of this Act his or their Bills of Lading and original Invoice printed or written or both in the English language to the Collector of the Port, whose duty it shall be to assess the duties thereupon which assessment shall be presented by the Importer to the Treasurer, or Sub-Treasurer, who shall receive (upon the certificate stamped officially by the Collector of Customs, the amount of duties so accruing to the Republic, and upon receipt of said amount, the Treasurer or Sub-Treasurer shall give a receipt in duplicate, one of which shall be presented to the Collector of the Port who shall thereupon grant a permit for delivering of the goods, wares, and merchandise so bonded as aforesaid. And further it shall be the imperative duty of all Importers and Exporters to present to the Collector within twelve hours (12) after the receipt of their invoices or the export of their produce agreeable to the foregoing provisions of this Section. And further all original invoices shall be verified by the Liberian Consul of the port and signed with his official signature.

Sec. 5. It is further enacted, that all persons transacting wholesale or commission business shall pay into the Treasury or Sub-Treasuries of this Republic an annual tax of twenty five dollars [ \$ 25.00 ] for retail business a tax of twelve dollars [ \$ 12.00 ] annually, and any person or persons selling by wholesale Rum, Gin, Whiskey, Brandy or any other alcoholic liquors no matter by what name, an annual sum of Seventy-five dollars (75.00) and for retailing the same that is in quantities less than one box, barrel, or case the sum of fifty dollars [ \$ 50.00 ] and on each

