

Tax Rates on Common Imports to United States, May 16, 1789

An ACT for laying a DUTY on GOODS, WARES, and MERCHANDIZES, imported into the United States.

WHEREAS it is necessary for the support of Government, and the encouragement and protection of Manufactures, that Duties be laid on Goods, Wares, and Merchandizes, imported:

BE it enacted by the CONGRESS of the United States, That from and after the fifteenth day of June next ensuing, the several duties herein after mentioned, shall be laid on the following goods, wares, and merchandizes, imported into the United States, from any foreign port, or place, that is to say:

On all distilled spirits of Jamaica proof, imported from the European dominions of any states or kingdom, having a commercial treaty with the United States, per gallon, 12 cents.

On all other distilled spirits, imported from the European dominions of such state or kingdom, per gallon, 10 cents.

On all distilled spirits of Jamaica proof, imported from any other kingdom or country whatsoever, per gallon, 15 cents.

On all other distilled spirits, per gallon, 12 cents.

On molasses, per gallon, 5 cents.

On Madeira wine, per gallon, 25 cents.

On all other wines, per gallon, 15 cents.

On every gallon of beer, ale, or porter, in casks, 8 cents.

On all cyder (sic), beer, ale, or porter, in bottles, per dozen, 25 cents.

On malt, per bushel, 10 cents.

On brown sugars, per pound, 1 cent.

On loaf sugars, per pound, 3 cents.

On all other sugars, per pound, 1 ½ cents.

On coffee, per pound, 2 ½ cents.

On cocoa, per pound, 1 cent.

On all candles of tallow, per pound, 2 cents.

On all candles of wax, or spermaceti, per pound, 6 cents.

On cheese, per pound, 4 cents.

On soap, per pound, 2 cents.

On boots, per pair, 50 cents.

On all shoes, slippers, or goloshoes (sic), made of leather, per pair, 7 cents.