

BLISS V. REDFIELD. SAME V. SCHELL. CROOK V. BRONSEN. SAME V.
Case No. 1,549. RED-FIELD.

{17 Leg. Int. 373.}¹

Circuit Court, D. New York.

1860.

CUSTOMS DUTIES—FREIGHT AND TRANSPORTATION CHARGES—SALES FREE
ON BOARD—SEA FREIGHT.

- [1. Additions to the market value of railroad iron of freight and transportation charges from Wales to London and Liverpool are illegal, where it appears that the Welsh sales were free on board.]
- [2. Sea freight is not a dutiable charge.]

These were actions brought {by Ira Bliss against H. J. Redfield, same against Augustus Schell, Septimus Crook against Greene C. Bronsen, and same against H. J. Redfield,} to recover an excess of duty paid on railroad iron imported to the port of New York from Cardiff and Newport in Wales, via Liverpool and London.

It appeared in evidence that the appraisers at the custom house, under instructions from the secretary of the treasury, added to the market value of all railroad iron coming from Wales by way of Liverpool and London, 7s. 6d. sterling per ton, as freights or cost of transporting the iron from Wales to Liverpool or London, to make up the dutiable value at London, at the period of the exportation. It also appeared that railway iron is always bought and sold at a price free on board in Wales, and is always a rule so quoted in the circulars and prices current of Great Britain. It further appeared that the iron in question was shipped at Cardiff or Newport, in Wales, for Liverpool or London, it was, in fact, destined to New York; and only went by way of Liverpool or London as a matter of convenience to the importer, on account of the want of vessels at Cardiff or Newport bound for New York. [Verdict for plaintiffs.]

NELSON, Circuit Justice, held that the addition of 7s. 6d. per ton freight was illegal; that sea freight is not a dutiable charge, and the government cannot now set up as a justification that the addition was to make market value at Liverpool and London, on the ground that these are the principal markets, because the evidence shows that Cardiff and Newport, in Wales, are the principal markets of Great Britain for railroad iron, and the fact that the iron-makers have their offices in Liverpool and London, and negotiate

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their sales there, does not make those places the principal markets, when it appears that there sales are always made at a price free on hoard in Wales.

Verdict for plaintiff.

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