

Case No. 4,781. FIFTY-ONE BALES OF GOATS' HAIR.
[2 Ben. 479.]¹

District Court, S. D. New York.

June, 1868.

REVENUE ACT OF 1861—GOATS' HAIR.

Under the twenty-third section of the tariff act of March 2, 1861 (12 Stat. 193, 195), goats' hair, uncleaned and unmanufactured, is exempt from duty, notwithstanding the provisions of the fourth section of the act of June 30, 1864 (13 Stat. 206).

This was an application, on the part of the collector of the port of New York, for an order directing the payment, out of the proceeds of the property above-named, which had been sold as perishable, of duties on the goods. The suit was brought to forfeit the goods to the United States, by reason of fraud in the entry, and the duties were claimed under the fourth section of the tariff act of June 30, 1864 (13 Stat. 206).

BLATCHFORD, District Judge. The prayer of the petition is denied. I think that the twenty-third section of the act of March 2, 1861 (12 Stat. 193, 195), exempting from duty hair of all kinds, uncleaned and unmanufactured, applies to the goats' hair in question, which is uncleaned and unmanufactured, and that such section is in force, notwithstanding any thing in the act of June 30, 1864. The fourth section of that act is merely a substitute for the twelfth section of the act of March 2, 1861, and is not repugnant to anything in the provision, in regard to hair, in the twenty-third section of the act of 1861. The hair in question was exempt from duty.

¹ [Reported by Robert D. Benedict, Esq., and here reprinted by permission.]