

Case No. 7,745.

KEUTGEN v. LAWRENCE.

[1 Blatchf. 615.]<sup>1</sup>

Circuit Court, S. D. New York.

Oct. Term, 1850.

CUSTOMS DUTIES—PATENT LEATHER—GLAZED CALF-SKIN—MANUFACTURE OF LEATHER.

Glazed calf-skin, known to the trade as “patent-leather” and upper leather, generally used for the upper part of boots and shoes, and invoiced as patent-leather, is liable, under the tariff act of July 30, 1846 (9 Stat. 42), to a duty of 20 per cent, ad valorem, under Schedule E, under the head of “leather, upper of all kinds,” and is not a manufacture of leather under Schedule C.

The plaintiff in this case [Charles Keutgen] sued [Cornelius W. Lawrence], the collector of the port of New York, to recover back an excess of duties paid on an article invoiced as patent leather. It was charged with a duty of 30 per cent, ad valorem, under Schedule C of the act of July 30, 1846 (9 Stat 45), as a manufacture of leather. The plaintiffs claimed that it was liable to a duty of only 20 per cent, ad valorem, under Schedule E, as “leather, upper of all kinds.” It appeared on the trial that the article was glazed calfskin, and was known to the trade as “patent-leather” and “upper leather,” and was generally used for the upper part of boots and shoes.

Francis B. Cutting, for plaintiff.

J. Prescott Hall, Dist. Atty., for defendant. THE COURT held that the article fell within Schedule E.

<sup>1</sup> [Reported by Samuel Blatchford, Esq., and here reprinted by premission.]