

Case No. 15,603.
[1 Gall. 365.]¹

UNITED STATES V. LINDSEY ET AL.

Circuit Court, D. Rhode Island.

Nov. Term, 1812.

CUSTOMS DUTIES—WHEN ACCRUING.

Duties accrue upon the arrival in a port with, an intent to unlade the cargo there, and not upon the entry of the goods at the custom-house. The importation is complete on such arrival.

[See The Boston, Case No. 1,670.]

[Cited in U. S. v. Dodge, Case No. 14,973; Waring v. Mobile, 8 Wall. (75 U. S.) 120; U. S. v. Thomas, Case No. 16,473; U. S. v. Merriam, Id. 15,759.]

This was an action of debt [against Jonathan W. Lindsey and others] on a custom-house bond, to secure the amount of duties on goods imported into the port of Bristol. The bond was dated on the 2d of July, 1812, and was in the usual form. It appeared in evidence, that the vessel arrived at Bristol on the evening of the 30th of June; that on the 2d of July, the vessel was duly entered at the custom-house, and began to discharge her cargo.

Mr. Howell, for the United States.

Mr. Burrill, for defendants.

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THE COURT ordered the damages to be assessed to the amount of single duties and interest, and not of the double duties under the act of July 1, 1812, c. 112 [2 Stat. 768]. By the arrival of the vessel at the port of Bristol, on the 30th of June, with an intent there to unlade her cargo, the importation was complete. The duties accrue on the importation, and not on the entry at the custom-house.

¹ [Reported by John Gallison, Esq.]