

Case No. 15,932a.  
UNITED STATES v. ONE HUNDRED FIFTY BALES UNWASHED WOOL.  
[N. Y. Times, Feb. 21, 1862.]

District Court, S. D. New York.

Feb. 20. 1862.

CUSTOMS DUTIES—UNDERVALUATION—FORFEITURES.

[If goods imported are invoiced at their actual purchase price, they cannot be forfeited for undervaluation,



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although in fact the price stated was below the market value at the place of exportation.]

This was an action to forfeit the goods on the ground that they were fraudulently undervalued on entry at the custom-house here with intent to evade the payment of duties. The wool was imported from Cape Town, in March, 1860, by the firm of Siffken and Ironsides. It was invoiced by them at 10 per cent, sterling, per Dutch pound, making about 20 cents per pound English. On appraisal here the appraisers raised the price of one bale to 18 per cent, sterling and the rest to various amounts, down to 11 pence, raising the whole invoice from £2,374. 11s. 10d. to £3,052. 12s. 5d., and therefore this action was brought. Evidence was given on both sides as to the market value of wool at Cape Town, which was entirely contradictory, but the claimants proved that they bought the wool at the price at which they invoiced it. It appearing on the trial that one bale of the wool was washed, while it was all invoiced as unwashed, the district attorney sought to make this a distinct ground of forfeiture; but the court declined to allow it, as no such ground of forfeiture had been set up in the information.

Judge Roosevelt, for the United States.

Platt, Gerard & Buckey and Mr. Craig, for claimants.

SHOPMAN, District Judge, charged, among other things, that if the jury were satisfied that the claimants had purchased the wool and invoiced it at the purchase price, they must find for the claimants, though that price were below the market value.

The jury found a verdict for the claimants, and against the government.

[See Case No. 15,932b.]