

Case No. 16,595, UNITED STATES v. UNGER.
[18 Int Rev. Rec. 164.]

Circuit Court, N. D. New York.

1873.

CUSTOMS DUTIES—WITHDRAWAL FROM WAREHOUSE.

[The 10 per centum additional duty imposed by Act March 14, 1866, on goods withdrawn from the warehouse after one year from their importation, is also to be assessed upon goods never withdrawn, but sold to satisfy duties.]

SHIPMAN, District Judge. Duty is properly exacted on “abandoned” goods,—that is, on goods never withdrawn from warehouse for any purpose, but left at the disposal of the government, and permitted to be sold. The ten per centum additional duty imposed by act of March 14, 1866 [14 Stat 8], upon goods withdrawn from warehouse after one year from date of importation, is also to be assessed upon goods never withdrawn, but sold to satisfy duties, and such amount is to be deducted from proceeds of sale in addition to the regular duties. It is clearly the intention

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and meaning of the warehouse acts that the government should receive the same duties on goods abandoned and sold to satisfy duties that it would have received if the same goods had been withdrawn for consumption.