

Case No. 16,998. VON STADE v. ARTHUR.

{13 Blatchf. 251;¹ 22 Int. Rev. Rec. 267.}

Circuit Court, S. D. New York.

Jan. 19, 1876.

CUSTOMS DUTIES—CLASSIFICATION—BRISTLES.

In the tariff acts, the article of bristles is separately classified, and is regarded as a different article from hair, and bristles are not included in the general words, "the hair of an animal."

{This was an action by Frederick W. Von Stade against Chester A. Arthur, collector of the port of New York, to recover duties paid under protest.}

Edward Hartley, for plaintiff.

George Bliss, U. S. Dist Atty.

SHIPMAN, District Judge. The second section of the act of June 6, 1872 (17 Stat. 231), provided, that, on and after August 1st, 1872, the existing duties upon the articles which are enumerated in the section should be reduced ten per centum. The section specifies, among the enumerated articles, "all wools, hair of the alpaca goat, and other animals, and all manufactures wholly or in part of wool, or hair of the alpaca and other like animals, except as hereinafter provided." The question in this case is, whether the duty of fifteen cents per pound upon hogs bristles was reduced by virtue of the act which has been cited.

Waiving the question, whether it was the intention of congress to reduce the duty upon the hair of all animals, whether such hair was used or not in the manufacture of textile fabrics, I am of opinion, that, in the tariff acts, the article of bristles is separately classified, and is regarded as a different article from hair. This will appear from the act of June 30, 1864 (13 Stat. 212), which prescribes a duty upon bristles of fifteen cents per pound, and upon hogs' hair of one cent per pound. The language of the Revised Statutes of 1874 (page 480) is "Bristles, fifteen cents per pound;" "hair of hogs, one cent per pound." The term "bristles" is used in the tariff acts to denote a separate and distinct article from hair, and the bristles are not included in the general words "the hair of an animal," but have a distinct classification.

Let judgment be entered for the defendant

¹ [Reported by Hon. Samuel Blatchford, District Judge, and here reprinted by permission.]