

ROUNDY AND ANOTHER V. SPAULDING,
COLLECTOR.

Circuit Court, N. D. Illinois.

April 23, 1884.

CUSTOMS DUTIES.

Bullion fringe *held* dutiable under Schedule N, act March 3, 1883, as bullions or canetille, and not as a “manufacture not specially enumerated or provided for, composed wholly or in part of metal.”

At Law.

Percy L. Shuman, for plaintiffs.

Chester. M. Dawes, Asst. U. S. Atty., for defendant.

BLODGETT, J. The court finds that the article in the declaration mentioned was charged a duty of 45 per cent, *ad valorem* as a “manufacture not specially enumerated or provided for, composed wholly ⁴⁴ or in part of metal;” that the article in question is known in trade and commerce as bullion fringe, is composed of bullion canetille and galloons, and assimilates in character, manufacture, and the uses to which it is applied, to epaulets, galloons, laces, knots, stars, tassels, and wings of gold, silver, or other metal, enumerated in Schedule N of the act of congress of March 3, 1883, and should have been classified for duty at 25 per cent, *ad valorem*. The court therefore finds the issue joined for the plaintiffs, and assesses their damages at \$199.40, with interest from the date of payment, and costs of suit.