

COHN AND OTHERS *v.* SPALDING.*Circuit Court, N. D. Illinois.*

May 26, 1885.

CUSTOMS DUTIES—UNMANUFACTURED
TOBACCO.

Certain tobacco, known to the trade as “scrap tobacco,” composed of fragments or pieces broken or cut off in the manufacture of cigars, *heid* to be dutiable as unmanufactured tobacco.

At Law.

Percy L. Shuman and *Jo. H. Defrees, Jr.*, for plaintiff.

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

BLODGETT, J., (*orally.*) The plaintiff in this case imported a lot of tobacco and entered it as “unmanufactured or scrap tobacco.” It was classed by the appraisers as manufactured tobacco, and assessed at a duty of 40 cents per pound. Heyl, pt. 2, p. 15, cl. 249. The only question in the case is whether this is manufactured or unmanufactured tobacco. The proof in the case shows that it is known to the trade as “scrap tobacco,” being composed of fragments or pieces broken or cut off in the manufacture of cigars, and scraps from the tables of the cigar rollers, and that it has yet to undergo some process by which it can be put into form for consumption. The proof in the case shows that it is used either as filling for cheap cigars, or worked into some kind of smoking tobacco, or into cigarettes; and therefore it should be treated, for the purposes of duty, as “unmanufactured tobacco.” It was contended at the trial that this tobacco came within the provisions of clause 249 as “stemmed tobacco,” but I am of opinion that this designation is used to describe leaf tobacco from which the stems had been removed, and not these sweepings of a cigar factory.

The issue is therefore found for the plaintiff.

This volume of American Law was transcribed for use
on the Internet

through a contribution from [Google](#). 