

YOUNG AND OTHERS V. SPALDING.

Circuit Court, N. D. Illinois.

May 26, 1885.

CUSTOMS DUTIES—OPERA-GLASSES COMPOSED OF METAL, GLASS, AND SHELL, DUTY ON.

Certain opera-glasses composed of metal, glass, and pearl or shell, and of which the pearl or shell was the component material of chief value, *held* to be dutiable at the rate of 25 per cent. *ad valorem*.

At Law.

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

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

BLODGETT, J., (*orally*.) The plaintiffs imported a quantity of shell-covered opera-glasses, which were classed as manufactures of glass, shell, and metal, in which the metal was the component of chief value, and assessed as dutiable at 45 per cent, *ad valorem*. Heyl, pt. 2, p. 7, cl. 143. The articles in question are composed of shell, metal, and glass, and plaintiff contends that the shell is the component of chief value, and that they are dutiable at 25 per cent, *ad valorem*, under clause 486. Heyl, pt. 2, p. 32. The proof offered on the trial shows quite conclusively that the shell is the chief component of value in these goods in all but two instances. The plaintiff is therefore entitled to recover as to all the goods, where, by the testimony of Lemaire, the manufacturer, the shell is shown to be the chief item of cost, or component of value. In regard to those where the shell and metal are of equal value, a duty of 45 per cent, *ad valorem* should be paid as a "manufacture of copper not otherwise provided for." Heyl, pt. 2, p. 13, cl. 216.

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