

GREENLEAF AND OTHERS V. WORTHINGTON,
COLLECTOR.

Circuit Court, D. Massachusetts. December 2, 1885.

CUSTOMS DUTIES—MERINO SHIRTS, ETC.—UNDER
WHAT LAW DUTIABLE.

Shirts, drawers, and stockings composed in part of wool and in part of cotton, and known commercially as merino goods, are liable to an assessment of 85 per cent. *ad valorem*, under the act of August 7, 1882, (22 St. 301,) in amendment of Rev. St. § 2504, irrespective of the proportions in which the wool and cotton are combined, or the comparative value of the wool in the fabric.

Rescript.

C. L. Woodbury, for plaintiff.

Geo. P. Sanger, U. S. Atty., for defendant.

COLT, J. Under the agreed statement of facts it appears that the importations were known in trade in 1874 as merino shirts, drawers, socks, and stockings, and that the yarn was known in trade as merino yarn, and that this yarn was produced by carding together wool and cotton, and spinning, by which process a distinct article of commerce from either wool or cotton is produced, which is known and described as merino. The importations being composed in part of wool and in part of cotton, and known commercially as "merino," we do not think they should be assessed under section 2504, Schedule L, of the Revised Statutes, but that they clearly come under section 2504, Schedule M, of the Revised Statutes, amended August 7, 1882, (22 St. 301,) and are liable to an assessment of 35 per cent. *ad valorem*.

Upon the facts as presented we deem the proportions in which the wool and cotton are combined, or the comparative value of the wool in the fabric produced, immaterial and not affecting the question.

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