

LEWIS AND OTHERS V. SIXTY-FIVE PACKAGES OF MERCHANDISE.  
MERRITT V. ONE CASE OF WOOL, ETC.

*Circuit Court, E. D. New York.*

July 8, 1887.

1. SALVAGE—DUTIES ON SALVED PROPERTY.

Where property is salvaged on the high seas, and brought by the salvors within the limits of the United States, the salvage claims are entitled to priority over the claims of the government for duties.

2. SAME—IMPORTED GOODS—CUSTOMS LAWS.

Goods so brought into the United States are not imported goods, in the sense of the customs laws, so as to necessarily attach the right to duties.

3. SAME—SALE OF SALVED PROPERTY.

But where the goods so brought within the United States, subsequently, by virtue of a sale, pass into consumption within the United States, an equitable right on the part of the government to be paid duties arises; not taking precedence, however, of the salvage claims.

*Whitehead, Parker & Dexter*, for William Lewis.

*Geo. A. Black*, for Israel J. Merritt.

*Mark D. Wilber*, U. S. Atty., for the United States.

The decree of the district court in the above case (30 Fed. Rep. 195) affirmed, without opinion.