

is he to do the work of the skilled workman. While this is my impression from the testimony presented, it seems that the question has been passed upon by this court in a case which, I understand, related to importations precisely similar and was presented upon identical testimony. If this be true, it is clearly an authority which is controlling. There is nothing to distinguish the present issue from the issue that was there tried. Therefore the decision of the board of appraisers upon both branches of the controversy must be affirmed.

GODWIN et al. v. UNITED STATES (two cases).

(Circuit Court, S. D. New York. February 5, 1895.)

Nos. 1,487 and 1,685.

CUSTOMS DUTIES—ANTIQUITIES—SALE AFTER IMPORTATION.

A collection of antiquities produced prior to the year 1700 is entitled to free entry under Act Oct. 1, 1890, par. 524, irrespective of the intention of the importer to sell the collection, or parts thereof, after its importation.

These were two applications by Godwin & Sons, importers of certain antiquities, for a review of the decision of the board of general appraisers sustaining the decision of the collector of the port of New York as to the rate of duty on such importations

Stephen G. Clarke, for importers.

Jason Hinman, Asst. U. S. Atty., for collector.

COXE, District Judge (orally). The sole question in these causes is whether or not the importations should be admitted free under paragraph 524 of the free list of the tariff act of October 1, 1890, as collections of antiquities. They all stand on the same footing. I will consider the one composed of 10 articles. The evidence establishes the undisputed fact that each member of this collection was produced prior to the year 1700, and that they were assembled as a collection in Europe and imported here in 1891 under one invoice. Three of the 10 members of the collection were admitted without duty by the collector as antiquities. The contention is made that the remainder of the collection should not be admitted free for the reason that it appears from the evidence that it was the intention of the importer to sell the collection or parts thereof after its importation. A reading of the section in question convinces the court that there is nothing in the language employed to warrant the court in taking into consideration the intent or motive of the importer. Where it is established beyond dispute that he has imported a collection of antiquities produced prior to the year 1700, the collection is entitled to free entry under paragraph 524. The collector has nothing to do with the intent of the importer. The decision of the board of general appraisers in each case is reversed.

OPPENHEIMER v. UNITED STATES.

(Circuit Court, S. D. New York. February 6, 1895.)

No. 789.

CUSTOMS DUTIES—CLASSIFICATION—COTTON CHENILLE.

So-called "fascinators," made of cotton chenille, must be classified under Act Oct. 1, 1890, par. 351, and not under paragraph 349, as "cotton wearing apparel," which designation is less specific than that of "manufactures of chenille," in paragraph 351.

This was an application by H. Oppenheimer, importer of certain merchandise known as "fascinators," for a review of the decision of the board of general appraisers sustaining the decision of the collector of the port of New York as to the rate of duty on such merchandise.

The collector assessed duty upon the goods under paragraph 351, as "manufactures of cotton chenille"; the importer insisting that they were dutiable under paragraph 349, as "cotton wearing apparel."

Stephen G. Clarke, for importer.

Jason Hinman, Asst. U. S. Atty., for collector.

COXE, District Judge (orally). Chenille is a variety of cotton, a species of the genus cotton. Paragraph 351 is explicit in its provision. It refers to "all manufactures of chenille." My impression is that this is a more specific designation than the general one of "cotton wearing apparel." The decision of the board of general appraisers is affirmed.

 In re ZEIMER et al.

(Circuit Court, S. D. New York. February 18, 1895.)

CUSTOMS DUTIES—CLASSIFICATION—ARTIFICIAL LEAVES.

Artificial leaves, made to resemble leaves of oak, ivy, currant, etc., and manufactured of colored cotton cloth, metal, and wax, cotton being the component material of chief value, cannot be classified as "artificial flowers or parts thereof," under Act Oct. 1, 1890, par. 443, and Act March 3, 1883, par. 429, Schedule N, but must be assessed under Act 1890, pars. 425, 355, and Act 1883, par. 388, Schedule M, and par. 324, Schedule L, as manufactures of cotton and paper.

This was an application by Zeimer & Feldstein, importers of certain artificial leaves, for a review of the decision of the collector of the port of New York as to the rate of duty on such merchandise.

The collector assessed the merchandise, consisting of artificial leaves made to resemble leaves of oak, ivy, etc., as "artificial flowers or parts thereof." A portion of this merchandise was imported prior to the act of 1890. The paragraphs in question are 443 of the act of October 1, 1890, and 429 (Schedule N) of the act of March 3, 1883. The importers protested, insisting that the merchandise in question should have been classified as manufactures of paper