

showed that something not dutiable might be included, for it did not show how much, if anything, might be taken out for that. *Oberteuffer v. Robertson*, 116 U. S. 499, 516, 6 Sup. Ct. 462. Unless any invoice, whether produced to the collector or not, is referred to in this statute, this value could not be reduced by any evidence anywhere, for the other invoice was not only not produced to the collector, but was not even in existence, while the assessment of these duties was before him. This statute seems to refer to the invoice that may be raised then, and not after. The board of general appraisers is to decide what the collector has decided, and upon the same papers that were the foundation for admitting the merchandise. Other evidence bearing upon the issues made may be brought, but there can be no issue between invoice value and any value below. If the new invoice, when laid before the appraisers, was evidence that they might consider, it was not applicable to any issue before them. They could properly only sustain the decision of the collector, as this is now considered. The secretary of the treasury could, however, relieve the importers from any hardship following their mistake. Decision of appraisers affirmed.

DODGE et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1896.)

No. 2,325.

CUSTOMS DUTIES—CLASSIFICATION—LIQUID CAMPHOR REFUSE.

Liquid camphor refuse, the substance obtained, by drainage, from crude camphor, and used for the manufacture of camphor oil, is dutiable, under paragraph 60 of the tariff act of 1894, as an oil, and is not entitled to free entry, under paragraph 429, as "camphor, crude."

This was an appeal by Dodge & Olcott from a decision of the board of general appraisers, sustaining the classification, by the collector of the port of New York, of certain merchandise imported by them. The merchandise was invoiced as "camphor refuse," and appeared to be known as such, or as "liquid camphor refuse," being a liquid which drips from the crude camphor, and from which an essential oil, known as "camphor oil," is made, but from which no refined camphor is obtained. The collector classified it under paragraph 60 of the tariff act of 1894, as an oil. The importers claimed that it should be free, under paragraph 429 or under paragraph 470, as a drug, gum, gum resin, or otherwise, or under paragraph 558, as a vegetable substance, or, if dutiable at all, dutiable only under paragraph 10½ or paragraph 16½.

Comstock & Brown, for plaintiffs.

Henry D. Sedgwick, Asst. U. S. Atty.

WHEELER, District Judge. The act of 1894 provides for a duty on: "60. Products or preparations known as alkalies, alkaloïds, distilled oils, essential oils, expressed oils, rendered oils, and

all combinations of the foregoing;" and puts on the free list: "429. Camphor, crude." The importation appears to be an essential oil. It comes with crude camphor from the tree, and is separated from the camphor crystals by drainage. It is expressed from them by gravitation, and is in some sense an expressed oil. It has been classified under paragraph 60, as an oil, against a protest that it belongs under 429, as camphor, crude. Camphor, crude, implies what may become camphor, refined. This oil, although it may be called "camphor oil" because of its origin, contains no camphor, and can never become camphor. It is not in fact, nor is it called, camphor, crude. Decision of general appraisers affirmed.

BACHE et al. v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1896.)

No. 2,019.

CUSTOMS DUTIES—CLASSIFICATION—WINDOW GLASS.

Cylinder, crown, or common window glass, which has either been colored throughout when melted, or colored on the outsides by flashing, is subject to the additional duty imposed by paragraph 118 of the tariff act of 1890 upon such glass "when ground, obscured, * * * colored, or otherwise ornamented or decorated," and is not dutiable under paragraph 122, as stained or painted window glass, though called in the trade "stained window glass."

This was an appeal by Semon Bache & Co. from a decision of the board of general appraisers sustaining the classification, by the collector of the port of New York, of certain window glass imported by them. The collector classified the glass as cylinder, crown, or common window glass, dutiable under paragraph 112 of the tariff act of 1890, and subject to the additional duty of 10 per cent. imposed by paragraph 118. The importers protested, on the ground that the glass should have been classified, according to size, under paragraph 112 only, or at 45 per cent. ad valorem, under paragraph 122, and that paragraph 118 did not apply, because none of the processes therein referred to had been applied to it after it became window glass.

W. Wickham Smith, for plaintiffs.

James T. Van Rensselaer, for the United States.

WHEELER, District Judge. The act of 1890 provided, by paragraph 112, for a duty by the pound on "unpolished cylinder, crown and common window glass"; and, by paragraph 118, for an additional duty of 10 per centum ad valorem on "cylinder, crown or common window glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated"; and, by paragraph 122, for a different duty on "all stained or painted window glass, and stained or painted glass windows." The importation in question is of cylinder, crown, or common window glass, a part of which was colored throughout when melted, and the rest on the outsides, by flashing. All of it is