

window glass colored and obscured exactly according to the description and provisions of paragraph 118. It was assessed by the collector according to these provisions, and on a protest that it was stained window glass, under paragraph 122, his classification was affirmed by the board of general appraisers.

The evidence shows that it is called in the trade "stained window glass," but that does not change its nature, nor take it out of its specific description by which it was placed. Stained or painted window glass is a different thing; and confounding these names does not make them the same thing. The express provision of the law placing this duty upon this kind of window glass is not obviated by this confusion. It does not seem to be a question of trade-names, but a question of description, and that appears to have been well followed. Decision affirmed.

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

UNITED STATES v. BARTRAM et al.

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

Nos. 2,326, 2,341, and 2,386.

CUSTOMS DUTIES—REIMPORT OF AMERICAN MANUFACTURES—REGULATIONS AS TO PROOFS.

The regulations for making proof, under paragraph 387 of the tariff act of 1894, of the identity of articles of American manufacture, imported without change, after exportation, must be prescribed after the passage of the act, and those in force before its passage are not applicable. Accordingly, *held* that, until such regulations are made, there are none to be complied with to entitle such articles to free entry.

These were two appeals by Bartram Bros. from decisions of the board of general appraisers affirming the assessment of duty by the collector of the port of New York upon certain bags, coverings of sugar, imported by the appellants, and claimed by them to be entitled to free entry, under paragraph 387 of the tariff act of 1894, as bags of American manufacture, exported empty, and returned filled with foreign produce. The collector rejected this claim, on the ground that the fact was not proved in accordance with the treasury regulations of 1892. The third appeal was by the government from a decision in a like case, sustaining the sufficiency of the proof.

Benjamin Barker, for the importers.
H. D. Sedgwick, Asst. U. S. Atty.

WHEELER, District Judge. These importations are of domestic bags, imported by the exporter, and claimed to be free of duty, under paragraph 387 of the tariff act of 1894. In the two former cases this claim appears to have been rejected, because proof was not made "in the form required by article 336 of the treasury regulations of 1892," and reversal of the other is sought for the same reason. But proof under this paragraph of the act of 1894 was to be made, under general regulations "to be prescribed by the secre-

tary of the treasury" in the future, and prior regulations would not apply. None had been made under this paragraph at the time of these importations, and therefore none applicable were then in force. The failure to make them would not cut off nor suspend the right, but would leave none to be complied with. *U. S. v. Mercadante*, 18 C. C. A. 431, 72 Fed. 46, and *Dominici v. U. S.*, 72 Fed. 46.

Decision of appraisers reversed in two former cases, and affirmed in the latter.

MORRISON et al. v. UNITED STATES.

WOLFF et al. v. SAME.

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

1. CUSTOMS DUTIES—CLASSIFICATION—GLASS BEADS.

Glass beads, strung, and glass ornaments, similar to beads, but without holes for stringing, are dutiable as manufactures of glass, under paragraph 108 of the tariff act of 1890, and not under paragraph 445, as glass beads, loose, unthreaded or unstrung.

2. SAME—IMITATIONS OF PEARLS.

Imitations of pearls, consisting of hollow glass beads with wax inserted, giving an appearance like pearls, strung, and not capable of being set, are dutiable as manufactures of glass, under paragraph 108 of the tariff act of 1890, and not under paragraph 454, as "imitations of precious stones, composed of paste or glass, not set."

These were appeals by Morrison & Son and Wolff & Co. from a decision of the board of general appraisers, sustaining the classification, by the collector of the port of New York, of certain glass ornaments imported by the appellants.

Comstock & Brown, for plaintiffs.

James T. Van Rensselaer, Asst. U. S. Atty.

WHEELER, District Judge. The tariff act of 1890, by paragraph 108, provides for a duty of 60 per cent. on "thin blown glass * * * and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for"; by paragraph 445 for a duty of 10 per cent. on "glass beads, loose, unthreaded or unstrung"; and by paragraph 454 for a duty of 10 per cent. on "imitations of precious stones composed of paste or glass, not exceeding one inch in dimensions, not set." There is no mention of beads strung. These importations are of variegated glass beads, strung; similar glass ornaments without holes for stringing; black glass beads, sometimes called "nail heads," unstrung; and hollow glass beads, with wax inserted, giving an appearance like pearl, strung. They have all been classified as manufactures of glass, under paragraph 108, against protests referring to paragraphs 445 and 454. The classification of the black glass beads unstrung is, upon the evidence, conceded to be erroneous. Beads unstrung are impliedly beads capable of being strung; and the ornaments without holes for stringing are not such. The variegated beads strung are manufactures of glass, and, as they were not specially provided for,