

2. SAME—CARRIAGE HORSES.

Family carriage horses used as such abroad were entitled to free entry, under paragraph 516 of the act of 1890, as "household effects."

This was an appeal by Eugene Sandow from a decision of the board of general appraisers as to the classification for duty of certain horses brought to this country by him.

Albert Comstock, for plaintiff.

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

WHEELER, District Judge. These are horses conceded, in argument, to have been so trained and used in exhibitions as to be implements of occupation of the plaintiff. The ship in which he came would not bring them, and they arrived otherwise a few days after he did. They were not in his possession as of a person at the time "arriving within the United States," within the requirement of paragraph 686 of the act of 1890, for he was not then arriving, but had arrived some time before. *Rosenfeld v. U. S.*, 13 C. C. A. 450, 66 Fed. 303. The evidence taken in this court shows that they had been used abroad as family carriage horses for three years before being brought to this country. *Arthur v. Morgan*, 112 U. S. 495, 5 Sup. Ct. 241, shows that a family carriage used abroad comes within the words "household effects," of paragraph 516. The reasoning by which this conclusion is arrived at in that case would seem to include the carriage horses necessary for the use of the carriage as well as the carriage itself. This construction has been put by the treasury department on importations of carriage horses since that time. This decision and the course of the department seem to require that these horses should be classified as household effects, under paragraph 516. Decision reversed.

UNITED STATES v. BREWER et al.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,313.

CUSTOMS DUTIES—CORRECTING INVOICE—REIMPORTATIONS.

In an invoice of reimported grain bags of American manufacture, a mistake in naming the vessel may be corrected by filing a new invoice, and the duties may then be remitted.

This was an appeal by the United States from a decision of the board of general appraisers allowing the correction of the invoice of certain grain bags made in this country, and reimported, after having been sent abroad.

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

Stephen G. Clarke, for defendant.

WHEELER, District Judge. The protest in this case raised the question as to remission of duties on grain bags exported from this country and returned. The board of general appraisers allowed an error in the name of the vessel in one of the invoices to be corrected,

and the duties to be remitted. This appeal is made by the government against that remission. To allow the correction of an invoice by filing a new one seems to be proper, and the decision of the board of general appraisers is affirmed, for the reasons stated by them. Decision affirmed.

HAULENBECK v. UNITED STATES.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,102.

CUSTOMS DUTIES—CLASSIFICATION—OLIVE PITS.

Olive pits ground were not dutiable under section 4 of the act of 1890, but under paragraph 24, which provides, among other things, for nut galls, nuts, seeds, etc., which are not edible, but which have been advanced in value or condition by refining, grinding, etc.

This was an appeal by J. W. Haulenbeck from a decision of the board of general appraisers as to the classification for duty of certain imported goods.

Everit Brown, for plaintiff.

Henry C. Platt, Asst. U. S. Atty.

WHEELER, District Judge. This importation is of olive pits ground. They are not edible. They were assessed under section 4, against a protest that they come under paragraph 24 of the act of 1890, which provides for—

“Drugs, such as barks, beans, berries, balsams, buds, bulbs and bulbous roots and excrescences, such as nut galls, fruits, flowers, dried fibre grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value, or condition, by refining, or grinding, or by other process of manufacture.”

It seems to fall within this class, as not edible, but advanced in manufacture by grinding.

Decision reversed.

UNITED STATES v. FENSTERER et al.

(Circuit Court, S. D. New York. December 9, 1897.)

No. 2,400.

CUSTOMS DUTIES—CLASSIFICATION—MANUFACTURES OF GLASS.

Oval glass blanks blown in molds, to be finished by cutting into dishes for table use, were dutiable as “manufactures of glass,” under paragraph 102 of the act of 1894, and not as glassware, under paragraph 88.

This was an appeal by the United States from the decision of the board of general appraisers in respect to the classification for duty of certain articles of glass imported by Fensterer & Ruhe.

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

Everit Brown, for defendants.