such. They are the usual and necessary coverings for the soda, and are therefore not dutiable as unnecessary coverings. The question is whether such vials, filled, are dutiable as such, under paragraph 88. The words "whether filled or unfilled, and whether their contents be dutiable or free," in the first clause of that paragraph, seem to apply only to the preceding articles of that paragraph. That classification is not extended to, and does not relate to, the clause concerning vials. Therefore no duty seems to be exacted, by that paragraph, on filled vials, when they are the necessary and proper coverings or containers of their contents. Decision reversed.

UNITED STATES v. SIMON et al.

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

CUSTOMS DUTIES—CLASSIFICATION—INDIA RUBBER TUBING.

India rubber tubing, in meter lengths, colored, chiefly used in making stems of artificial flowers, were dutiable as manufactures of India rubber, under paragraph 460 of the act of 1890, and not as parts of artificial flowers, under paragraph 443, not being any finished part of an artificial flower.

This was an appeal by Simon & Co. from a decision of the board of general appraisers as to the classification for duty of certain imported merchandise.

Stephen G. Clarke, for plaintiffs.
Henry D. Sedgwick, Asst. U. S. Atty.

WHEELER, District Judge. This importation is of small India rubber tubing, in meter lengths, colored, the chief use of which is for the making of the stems of artificial flowers. They have been classified as parts of artificial flowers, under paragraph 443 of the tariff act of 1890, against a protest that they are manufactures of India rubber, under paragraph 460. Cadwalader v. Wanamaker, 149 U. S. 532, 13 Sup. Ct. 979, 983, and Magone v. Wiederer, 159 U. S. 555, 16 Sup. Ct. 122, are relied upon to support this decision. The former was one of the hat-trimmings cases, and covered materials for hats. The latter was for glasses which had been made for parts of clocks, as to which the case showed "that the pieces had been cut and manufactured to sizes suitable for clocks, and that the edges had been ground and beveled so as to cause the glass to be ready for fitting into the dials and frames of the clocks, for which the glasses had been in advance prepared; in other words, that the glass was a finished product, ready for use in clocks, without any further labor or preparation whatever." The paragraph under which this manufacture was assessed does not provide a duty on materials for artificial flowers, but for parts of artificial flowers, which distinguishes this importation from that in the former case; and this tubing is not any finished part of an artificial flower, but is merely a material from which the stems, as such a part of an artificial flower, can be made. As this tubing is not a part of an artificial flower, the protest should be sustained. Decision reversed.

MAYTNER v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—FURS.

Thibet furs, dressed on the skin, which had been made up into coats, and afterwards separated into parts for use as furs dressed on the skin, and not as coats, for wearing apparel, were dutiable as furs dressed on the skin, but not made up into articles, under paragraph 444 of the act of 1890, and not as manufactures of fur not specially provided for, under paragraph 461.

This was an appeal by the importer from a decision of the board of general appraisers in respect to the classification for duty of certain imported furs.

W. B. Coughtry, for plaintiff.
Henry D. Sedgwick, Jr., Asst. U. S. Atty.

WHEELER, District Judge. The tariff act of 1890 provided a duty on: "(444) Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, twenty per centum ad valorem." And on: "(461) Manufactures of leather, fur, * * * not specially provided for in this act, thirty-five per centum ad valorem." The plaintiff imported Thibet furs, dressed on the skin, which had been made up into coats, and afterwards separated into parts for use as furs dressed on the skin, and not as coats, for wearing apparel. They were assessed, under paragraph 461, as manufactures of fur, against which the importer protested that they were now furs dressed on the skin, not made up into articles, under paragraph 444. That they had been made up into articles would not make them dutiable as such articles after they had been separated into the materials from which they had been made, in the foreign country, and before importation. They had become what they were before, to be used, not as articles into which they had once been made, but as furs dressed on the skin; and they would seem to be dutiable only as such under paragraph 444. Decision of general appraisers reversed.

UNITED STATES v. GOODSELL et al.

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

No. 2,616.

CUSTOMS DUTIES—CLASSIFICATION—ORANGE BOXES REIMPORTED.

Boxes containing oranges, lemons, and limes, and the sides, tops, and bottoms of which are of thin wood of American manufacture, exported as shooks, are subject only to half-rate duties, under the proviso to paragraph 216 of the act of 1894, although the specific proofs required by the treasury regulations were not produced to prove the fact of American manufacture.

This was an appeal by Goodsell & Co. from a decision of the board of general appraisers as to the duties payable on orange and lemon boxes, composed in part of thin wood of American manufacture, exported as shooks.