

effect on the 1st of July, 1883. The intent of the legislature is to be followed, even if not strictly within the letter of the statute."

We are unable to distinguish the case at bar from this decision. The decision of the circuit court is affirmed.

VOLKMAN, STOLLWERCK & CO. v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—CACHOUS.

Victoria cachous (being small pellets, made in part of licorice, with a peppermint or wintergreen flavor, used by smokers and others, to sweeten the breath) were dutiable as "articles of perfumery," under paragraph 61 of the act of 1894, and not as "licorice and extracts of," under paragraph 23, or as "confectionery," under paragraph 183.

This was an appeal by Volkman, Stollwerck & Co. from a decision of the board of general appraisers sustaining the action of the collector in respect to the classification of certain imported merchandise. The merchandise in suit consisted of Victoria cachous, being small pellets, made in part of licorice, with a peppermint or wintergreen flavor, used by smokers and others to sweeten the breath. Duty was assessed thereon, under paragraph 61 of the act of August 28, 1894, as perfumery, at 40 per cent. ad valorem. The importers protested, claiming the merchandise to be dutiable at the rate of 5 cents per pound, under paragraph 23, as "licorice and extracts of, in paste, rolls, or other forms," or as confectionery, at 35 per cent. ad valorem, under paragraph 183.

W. Wickham Smith, for plaintiffs.

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

WHEELER, District Judge. These cachous are used by smokers and others for perfuming the breath, and seem, well enough, to be "articles of perfumery," provided for in paragraph 61 of the tariff act of 1894, as they have been classified. Decision affirmed.

TUSKA v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—SCREENS.

Screens composed of cotton, paper, and wood, the paper being of chief value, were not dutiable, under the act of 1890, as "furniture," under paragraph 230, or as manufactures of cotton, under paragraph 355, or as manufactures of silk, under paragraph 414; and having been classified by the collector as embroidered articles, under paragraph 373, held, that the classification must be affirmed, though not proper in itself, as the protest named only the paragraphs above enumerated.

This was an appeal by A. L. Tuska from a decision of the board of general appraisers affirming the action of the collector of the port of New York in respect to the classification for duty of certain imported merchandise.

The merchandise in question consisted of screens composed of cotton, paper, and wood, and were classified for duty by the collector under paragraph 373 of the act of October 1, 1890, as "embroidered articles," at 60 per cent. ad valorem. The importer protested, claiming that the articles should have been assessed for duty under paragraph 230, at 35 per cent. ad valorem, as furniture; or under paragraph 355, at 40 per cent. ad valorem, as manufactures of cotton; or under paragraph 414, at 50 per cent. ad valorem, as manufactures of which silk is the component material of chief value. The local appraiser reported that the cotton embroidery was the chief element of value, and duty was accordingly assessed under paragraph 373. On subsequent examination, by a special appraiser appointed for the purpose, it was ascertained, however, that paper was in fact the component material of chief value.

W. Wickham Smith, for plaintiff.

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

WHEELER, District Judge. These screens were not assessable according to the protest; and the classification by the collector, although erroneous, could not be changed by the board, but had to be followed, as it was. Decision affirmed.

DIECKERHOFF et al. v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—BRASS BOXES FOR MOURNING PINS.

Brass boxes for mourning pins, though costing more than the pins, held to be not unusual coverings, and not therefore subject to separate or additional duty.

This was an appeal by Dieckerhoff, Raffloer & Co. from a decision of the board of general appraisers affirming the action of the collector of customs for the port of New York in respect to the classification for duty of certain imported merchandise.

The merchandise in suit consists of mourning pins, imported in small brass boxes, which were packed in cases. The brass boxes cost considerably more than the pins, and were classified for duty as unusual coverings, at the rate of 35 per cent. ad valorem, under paragraph 177 of the act of August 28, 1894. The importers protested, claiming that the brass boxes were the ordinary and usual coverings for such merchandise, and were not subject to additional duty. On the trial the importers produced evidence to show that the boxes were the usual coverings of such pins, and were never dealt in separately from the pins, but always accompanied the latter into the hands of the consumer. There was nothing to indicate that the boxes were designed for use otherwise than in the bona fide transportation of the pins to the United States, beyond the fact that they were more expensive than the pins, and that the same pins were sometimes, and perhaps more frequently, imported in cheaper, pasteboard boxes.

W. Wickham Smith, for plaintiff.

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

WHEELER, District Judge. These brass boxes for mourning pins do not appear to be so uncommon or rare, for that purpose, as to be properly called "unusual"; and they do not appear to be "designed for use otherwise than in the bona fide transportation of the" pins to the United States. The value of the boxes is large