

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

In proportion to that of the pins; but the use, not the value, is made controlling, by the statute, as to whether they should be separately dutiable. Decision reversed.

---

MORRISON et al. v. UNITED STATES.

WOLFF et al. v. SAME.

(Circuit Court of Appeals, Second Circuit. January 7, 1898.)

Nos. 54 and 55.

CUSTOMS DUTIES—CLASSIFICATION—GLASS BEADS STRUNG.

Glass beads strung, of two kinds, one consisting of small brown beads, which were a poor imitation of the precious stone known as "cat's eye," and the other of larger size, and also an imitation of precious stones, held to have been dutiable as "imitations of precious stones composed of paste or glass, not exceeding one inch in dimensions, not set," under paragraph 454 of the act of 1890, and not as manufactures of glass not specially provided for under paragraph 108.

These were appeals taken, respectively, by E. A. Morrison & Son and H. Wolff & Co. from a judgment of the circuit court affirming a decision of the board of general appraisers which affirmed the action of the collector in the classification for duty of certain imported merchandise.

Albert Comstock, for appellants.

Jas. T. Van Rensselaer, for the United States.

Before LACOMBE and SHIPMAN, Circuit Judges.

SHIPMAN, Circuit Judge. In the year 1891, E. A. Morrison & Son imported into the port of New York two invoices of glass strung beads not exceeding one inch in dimensions, of two different kinds. One kind consisted of small brown beads, which were a very poor imitation of the precious stone known as "cat's eye," which were used principally in the millinery trade for trimming, or for trimming ladies' garments, and were popularly styled "jewels" or "jewel stones." The second kind consisted of larger beads than those of the first class, which were also strung, and were imitations of precious stones, and did not exceed one inch in dimensions, and were used for trimming, and were also called "jewels." In 1893 and 1894, H. Wolff & Co. imported into the port of New York sundry invoices of glass strung beads, not exceeding one inch in dimensions, which were imitation pearl beads, and were called by that name, or were called "wax beads," or "Roman beads," and were used for necklaces or for trimming. All these articles have been long commercially known as beads. The collector assessed a duty of 60 per cent. ad valorem upon all of these goods, under paragraph 108 of the tariff act of 1890, which was as follows:

"Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem."