

RICHARD et al. v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—ROSE PLANTS, ETC.

Rose plants and azaleas mollis were dutiable, under paragraph 234½ of the act of August 27, 1894, as plants used for forcing under glass for cut flowers or decorative purposes, and were not entitled to free entry, under paragraph 587, as nursery stock.

This was an application to review a decision of the board of general appraisers affirming, as to the items mentioned in the opinion of the court, a decision of the collector of the port of New York in regard to the classification for duties under the act of August 27, 1894, of certain merchandise.

Albert Comstock, for plaintiffs.

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

WHEELER, District Judge. These are roses and azaleas mollis. They were assessed under paragraph 234½ of the tariff act of 1894, which provides for "orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers, or decorative purposes," against a protest that they should come in free under paragraph 587, which provides for free entry of "plants, trees, shrubs, and vines for all kinds commonly known as nursery stock." These do not appear to be nursery stock, within that description. Decision affirmed.

SHEVILL et al. v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—TOYS.

Hollow glass spheres, three-fourths of an inch in diameter (and too large to be described as beads), covered with tinsel and strung for hanging on Christmas trees, etc., were dutiable as toys, under paragraph 321 of the act of August 28, 1894, and not under paragraph 99, as "glass beads" strung.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York, in regard to the classification for duties under the act of August 28, 1894, of certain hollow glass spheres about three-fourths of one inch in diameter, as "toys," under paragraph 321.

Everit Brown, for plaintiffs.

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

WHEELER, District Judge. These articles are hollow glass spheres covered with tinsel, and strung, for hanging on Christmas trees, etc., and were assessed as toys, against a protest that they came under paragraph 99, as "glass beads, loose, strung, or carded." They may not be toys, strictly; but the protest cannot be sustained unless they are "beads," which are defined to be little perforated

balls, to be strung on a thread and worn for an ornament. These are too large to come within that definition, and are not to be worn. They do not appear to be beads. Decision affirmed.

LEVI et al. v. UNITED STATES.

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

CUSTOMS DUTIES—CLASSIFICATION—LACES.

Laces of which wool or worsted is a component material were dutiable under paragraph 398 of the act of October 1, 1890, and did not come under paragraph 413, even though silk is the component material of chief value.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York, in regard to the classification for duties, under the act of October 1, 1890, of certain fabrics. The board found that they were laces composed of silk and mohair, the latter being a product of wool or worsted, and that the mohair was more than 12 per cent. of their entire value.

W. Wickham Smith, for plaintiffs.
James T. Van Rensselaer, Asst. U. S. Atty.

WHEELER, District Judge. These fabrics are silk laces, of which silk is the component material of chief value, and would be dutiable, according to the protest, under paragraph 413 of the act of 1890, but for that this paragraph does not include articles otherwise provided for. They are otherwise provided for in paragraph 398, which contains no such classifying provision as to such articles as are expressly included in it. Decision affirmed.

GOLDMAN v. UNITED STATES.

(Circuit Court, S. D. New York. March 1, 1898.)

CUSTOMS DUTIES—CLASSIFICATION—WOOD FLOUR.

Wood ground into a powder by a dry process, and known in trade both as "wood flour" and "wood pulp," was not dutiable as wood pulp, under paragraph 303 of the act of August 28, 1894, as claimed by the protest; and the collector's decision classifying it as a "manufacture of wood not specially provided for," under paragraph 181, must stand.

This was an application to review a decision of the board of general appraisers affirming a decision of the collector of the port of New York in regard to the classification for duties under the act of August 28, 1894, of certain wood powder, classifying it as a "manufacture of wood not specially provided for," under paragraph 181. The importer claimed that it should be classified, under paragraph 303, as "wood pulp."

Howard H. Williams, for petitioner.
J. T. Van Rensselaer, for the United States.