

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.

TOWNSEND, District Judge (orally). The article in question is wood ground into a dry powder. It was known in the trade both as "wood flour" and "wood pulp," and under various other names. Wood macerated with water against stones revolving vertically, until it is converted into a soft coherent mass, is commercially known as "wood pulp." This wood flour is ground dry, like other flours, between millstones, and is never "pulp" in fact, in the common meaning of the word. Although some persons deal in it under the name of "wood pulp," it is not uniformly or generally known as "wood pulp" in trade and commerce. The finding of the board, on the evidence before it, that the article is not wood pulp, is not overcome by the conflicting testimony in this court. Inasmuch as the importer has failed to show that this article is wood pulp, the decision of the board of general appraisers sustaining the collector is affirmed.

UNITED STATES v. ISELIN et al. SAME v. HIRSCH et al. SAME v. DYER et al.

(Circuit Court, S. D. New York. March 11, 1898.)

Nos. 2638, 2640.

CUSTOMS DUTIES—TIME OF TAKING EFFECT OF DINGLEY LAW.

The tariff act of 1897 took effect only from the moment of its approval by the president, which was 6 minutes past 4 o'clock p. m., Washington time, on July 24, 1897, and goods imported and entered for consumption on that day, but prior to such approval, were dutiable under the law of 1894.

These are appeals by the United States from decisions of the board of general appraisers at New York sustaining protests of importers; the question involved being a determination of the time at which the tariff act of 1897, known as the "Dingley Law," became operative. The board, in deciding the question, rendered an opinion as follows:

The question involved in these protests relates to the precise time when the tariff act entitled "An act to provide revenue for the government and to encourage the industries of the United States," approved July 24, 1897, went into effect. The government seeks to maintain the proposition that it became operative from the earliest moment of the day on which it was signed by the president, i. e. at 12 o'clock midnight of July 23, 1897. The importers' claim that it became operative only from 4:06 o'clock p. m. (Washington time) of July 24, 1897, the hour at which the president is known to have approved the bill as it came from the conference committee of the senate and house. On the decision of this issue depends the question as to whether the goods under consideration are liable to assessment for duty under the tariff act of 1897, as assessed by the collector, or the act of 1894, under which they are claimed in the protests to be subject to classification by the importers.

The material facts of the case we find to be as follows: (1) The importations in question consist of a quantity of wool, which arrived at the port of Boston on the forenoon of July 24, 1897. (2) The goods were entered for consumption before 12 o'clock noon of that day, and permits of delivery from the collector and naval officer were at once placed in the hands of the importers, stamped "Free," under the provisions of paragraph 685 of the tariff act of 1894, which placed in the free list all imported wool. (3) The entries were afterwards liquidated by the collector, so as to classify and assess the wool for duty under paragraph 357, Schedule K, of the tariff act of July 24, 1897, which levied a duty of 11 cents