

portation to this country, "including the value of all cartons, cases, crates, boxes, sacks and coverings of any kind." Picture frames are fitted to the pictures for their protection in handling, and for holding them in place. They would seem to be incidents of the pictures to which they are attached, and dutiable at the same rate, as a part of their value, and also to fall within the description of a case "of any kind" for them in said section 19. In either case the rate of duty would be the same. In *U. S. v. Gunther*, 71 Fed. 499, the frame was itself an object of ancient art, and was in question on a claim that it was one of a collection of antiquities of which the picture was another; and it would have been quite "unusual," within the exception of this section 19. That case does not seem to be controlling here, where the frames are merely such, and usual. Decision reversed.

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KOSCHERAK et al. v. UNITED STATES.

(Circuit Court, S. D. New York. January 18, 1899.)

No. 2,634.

**CUSTOMS DUTIES—CLASSIFICATION—BOTTLES FOR MINERAL WATERS.**

Siphon bottles for mineral waters, having private names, trade-marks, and directions etched ornamentally upon them, not for the purpose of identifying the wares of the importers, but for sale to persons who may want them so decorated for their own use, were dutiable, under paragraph 90 of the act of 1894 (28 Stat. 513), as ornamented or decorated glassware.

This was an application by Koscherak Bros. for a review of the decision of the board of general appraisers in respect to the classification for duty of certain siphon bottles for mineral waters, imported by them.

Albert Comstock, for appellants.

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

WHEELER, District Judge. These siphon bottles for mineral waters appear to be decorated by having private names, trade-marks, and directions etched ornamentally upon them. They are claimed to be without ornamented or decorated glassware as provided for in paragraph 90 of the act of 1894 (28 Stat. 513) on account of the private nature of the ornamentation. They are not, however, the names, trade-marks, or directions of the importers for identifying their wares, but appear to be imported for sale to others who may want the bottles so decorated for their use. The decorations may limit the purchasers to but few, but this limitation does not change the character of the importations which come within that paragraph. Decision affirmed.

## UNITED STATES v. J. ALLSTON NEWHALL &amp; CO.

(Circuit Court, D. Massachusetts. January 7, 1899.)

No. 615.

**1. CUSTOMS DUTIES—VALUATION OF FOREIGN COINS—BASIS—INTRINSIC OR EXCHANGE VALUE.**

In reducing foreign standard coins to United States currency for the assessment of duties, the basis in all cases is the value of the pure metal in such coins, and not their exchange value. This long-established rule was not changed by the proviso to section 25 of the tariff act of 1894 as to reliquidations, where it appeared that the value of the foreign money specified in an invoice had varied at the time of the invoice more than 10 per cent. from that proclaimed by the secretary of the treasury for that quarter; and a collector is not authorized, because the consular certificate accompanying an invoice shows the current exchange value of the money of the invoice to be more than 10 per cent. greater or less than the proclaimed value for the quarter, to depart from such proclaimed value, and adopt, for the purpose of assessing the duty, the exchange value shown by the certificate.

**2. SAME—REVIEW OF ACTION OF COLLECTOR.**

The action of a collector in declining to accept the proclaimed value of a foreign standard coin, and in adopting another standard, thereby increasing the amount of duty on imported merchandise, does not relate to a disputed appraisement, but to the "amount of duties"; and, under Customs Administrative Act. June 10, 1890, §§ 14, 15, is reviewable, on the protest of the importer, by the board of general appraisers and the circuit court.

This was a petition by the United States for a review of the decision of the board of general appraisers sustaining the protest of J. Allston Newhall & Co. as to the assessment of duties by the collector of Boston on certain imported merchandise.

Boyd B. Jones, for the United States.

J. P. Tucker and Benj. N. Johnson, for respondents.

**COLT**, Circuit Judge. This is a petition for a review of the decision of the board of general appraisers upon a protest of the importers relating to the amount of duties growing out of the conversion to American money of the silver rupee, in the case of an invoice of 25 bales of tanned sheepskins imported into the port of Boston from Madras, India. In reducing the appraised value of the merchandise to American money, the collector adopted the rate of \$.285 per rupee, which was the exchange rate as certified in the consular certificate accompanying the invoice. At the date of the consul's certificate, the value of the rupee, for the purpose of liquidating duties, as estimated by the director of the mint and proclaimed by the secretary of the treasury, was \$.233. The board of general appraisers reversed the decision of the collector, and directed him to reliquidate the duties on the basis of the proclaimed value.

The question presented is whether, under the law, in reducing foreign standard coin to United States currency, the value shall be that of the pure metal of such coin, as proclaimed by the secretary of the treasury, or shall be its exchange value.