

BLODGETT, J., (*orally*.) The plaintiffs imported a quantity of shell-covered opera-glasses, which were classed as manufactures of glass, shell, and metal, in which the metal was the component of chief value, and assessed as dutiable at 45 per cent. *ad valorem*. Heyl, pt. 2, p. 7, cl. 143. The articles in question are composed of shell, metal, and glass, and plaintiff contends that the shell is the component of chief value, and that they are dutiable at 25 per cent. *ad valorem*, under clause 486. Heyl, pt. 2, p. 32. The proof offered on the trial shows quite conclusively that the shell is the chief component of value in these goods in all but two instances. The plaintiff is therefore entitled to recover as to all the goods, where, by the testimony of Lemaire, the manufacturer, the shell is shown to be the chief item of cost, or component of value. In regard to those where the shell and metal are of equal value, a duty of 45 per cent. *ad valorem* should be paid as a "manufacture of copper not otherwise provided for." Heyl, pt. 2, p. 13, cl. 216.

VANACKER v. SPALDING.

Circuit Court, N. D. Illinois. May 26, 1885.

CUSTOMS DUTIES—RUBBER BAGS FOR MANUFACTURE OF TOY BALLOONS—
DUTY ON.

Certain bags or pouches composed wholly of India rubber, *held* to be dutiable as "manufactures of India rubber not specially enumerated," at the rate of 25 per cent. *ad valorem*.

At Law.

Percy L. Shuman and Jo. H. Defrees, Jr., for plaintiff.

Chester M. Dawes, Asst. U. S. Atty., for defendant.

BLODGETT, J., (*orally*.) The plaintiff imported to the city of Chicago certain bags or pouches made wholly of India rubber, which were classed as "toys," and a duty of 35 per cent. *ad valorem* assessed thereon. Heyl, pt. 2, p. 29, cl. 425. The importer contended that the goods in question were articles composed of "India rubber, not specially enumerated, or provided for," and as such subject only to a duty of 25 per cent. *ad valorem*. Heyl, pt. 2, p. 30, cl. 454. The goods in question are small India-rubber bags, which are intended for the purpose of being inflated with gas, thereby making a small balloon, to be used as a child's plaything. The only question is whether such an article is a "toy" or "a manufacture of India rubber, not otherwise provided for." I am of opinion that these goods are not "toys" in the form in which they are imported. In order to make them salable as toys, they must be inflated and closed so as to retain the gas, and, although this is but a slight addition to them, still they cannot be called playthings or toys until this process is completed. I am

therefore of opinion that these goods should have been classed as "manufactures of India rubber not specially enumerated," and charged with a duty of 25 per cent. *ad valorem*.

The issue is found for the plaintiff.

STODDER v. SPALDING.

(Circuit Court, N. D. Illinois. May 26, 1885.)

CUSTOMS DUTIES—WOOL KNIT HOODS.

Certain wool knit hoods held to be dutiable at 30 per cent. *ad valorem*, under act March 3, 1883.

At Law.

Percy L. Shuman and Jo. H. Defrees, Jr., for plaintiff.

Chester M. Dawes, Asst. U. S. Atty., for defendant.

BLODGETT, J., (*orally*.) The plaintiff imported a quantity of wool knit hoods, and the appraisers classed them as "a manufacture of wool not specially enumerated or provided for," and assessed a duty on them of 35 cents per pound, and 40 per cent. *ad valorem*. Heyl, pt. 2, p. 24, cl. 363a. The plaintiff paid this duty under protest, appealed to the secretary of the treasury, and now brings this suit, and contends that the goods were only dutiable at 30 per cent. *ad valorem* under the following paragraph of Schedule N, act of March 3, 1883. Heyl, pt. 2, p. 27, cl. 400:

"Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material not specially enumerated or provided for in this act, 30 per cent. *ad valorem*."

I think there can be no doubt that the duty on these goods was improperly assessed. Clause 400, just read, specifically describes "hoods for men, women, and children," and provides that the duty upon them shall be 30 per cent. *ad valorem*. This minute description must be held to control as against the general terms used in the clause under which the collector classed them for duty.

The issue is found for the plaintiff.