

**DIGEST OF THE DECISIONS OF THE  
TREASURY DEPARTMENT AND OF THE  
BOARD OF U.S. GENERAL APPRAISERS  
UNDER TARIFF ACTS OF 1883, 1890, 1894,  
AND 1897, RENDERED DURING  
CALENDAR YEARS 1898, 1899, AND 1900**

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Digest of the Decisions of the Treasury Department and of the Board of U.S. general appraisers under Tariff Acts of 1883, 1890, 1894, and 1897, Rendered During Calendar Years 1898, 1899, and 1900 by L. J. Gage

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**L. J. GAGE**

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L. J. GAGE,  
SECRETARY OF THE TREASURY.

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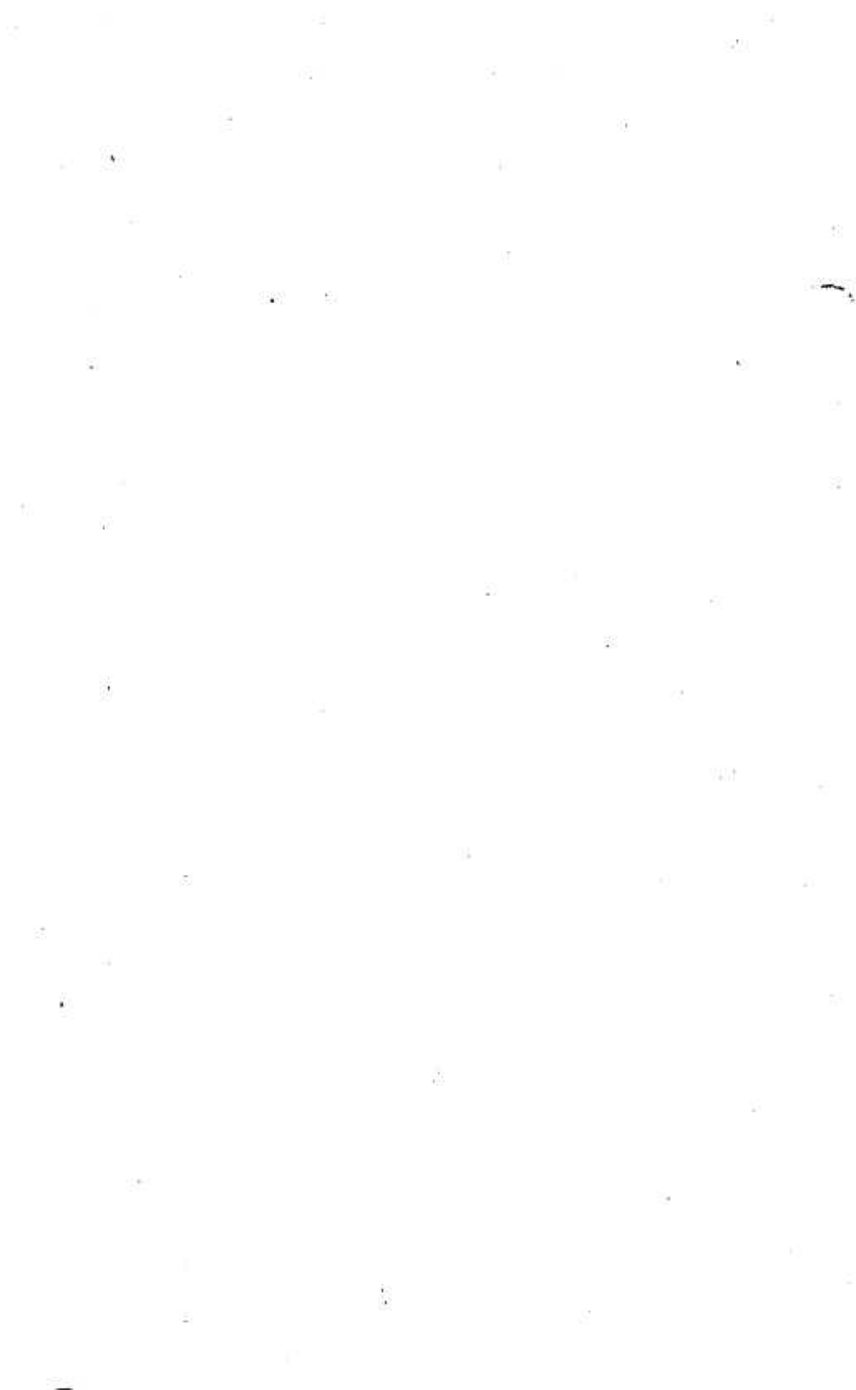
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## PREFATORY NOTE.

This Digest is published for convenience of officers of the Customs and others interested. It embraces all published decisions relating to the administration of the customs under the tariff acts of 1883, 1890, 1894, and 1897, rendered by the Treasury Department (Division of Customs) and the Board of United States General Appraisers during the calendar years 1898, 1899, and 1900.

Revised 4-19-29 MVP

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## DIGEST OF CUSTOMS DECISIONS RENDERED DURING THE CALENDAR YEARS 1898, 1899, AND 1900.

### A.

#### ABACUS OR FIGURING MACHINES.

Devices known as abacus, or figuring machines, which consist of a framework of wood, with pieces of metal wire arranged horizontally at intervals of about 1 inch from side to side, with wood or metal balls or spheres strung thereon, and which are intended for use in arithmetical operations or as reckoning tables, are not dutiable at 60 per cent ad valorem under the provision of paragraph 408, act of 1897, for beaded articles, but are dutiable, according to the component material of chief value, either as manufactures of wood at 35 per cent under paragraph 208, or at 45 per cent as manufactures of metal under paragraph 93 of said act. (T. D. 21265—G. A. 4457; June 12, 1899.)

#### ABANDONED GOODS.

Abandoned merchandise: Disposition of, under the provisions of section 23, act of June 10, 1890, and act of May 17, 1898. (T. D. 19381; circular 88, May 24, 1898.)

Abandoned merchandise: Estimated duty paid on damaged goods abandoned to Government may be refunded as an excess of deposit without protest, as protests are applicable only in cases where liquidation is complete. (T. D. 19398; May 27, 1898.)

Abandoned merchandise: Wearing apparel, the duty on which is more than the value of the articles, may be abandoned under section 23, act of June 10, 1890, where the appraised value is 10 per cent of the total value of the importation. (T. D. 19167; March 31, 1898.)

Abandonment not allowed under section 23, act of June 10, 1890, unless portion amounts to 10 per cent or over of the total value or quantity of the invoice, irrespective of the fact that the greater portion of the invoice consists of free goods. One class or item can not be separated from other classes or items in the same invoice, and the calculation of percentage must be based on value or quantity of entire importation. (T. D. 20871; April 8, 1899.)

Abandonment of imported goods under section 23, customs administrative act, is confined to *damaged* goods. (T. D. 22218; May 9, 1900.)

Abandonment of oranges, as to, ruling of December 12, 1899 (T. D. 21831), also applicable to lemons, limes, grape fruit, shaddocks, or pomelos. (T. D. 21891; December 30, 1899.)

Barrels and boxes of oranges may be opened and repacked, and the good separated from the bad for the purposes of abandonment under section 23, act of June 10, 1890, under customs supervision.—The damage ascertained by an examination of a limited portion of the cargo can not be accepted by the Government as the average damage to the whole. (T. D. 21831; December 12, 1899.)

ABANDONMENT. (See Abandoned goods.)

ABSINTHE. (See Gauge of bottles; Liqueurs; Reciprocity with France.)

ABSORBENT PAPER. (See Paper, absorbent.)

ABSORPTION OF SEA WATER. (See Allowances for unusual absorption of sea water.)

ABSTRACTS OF CERTIFIED INVOICES. (See Invoices, etc.)

ABSTRACTS OF DUTIES, EXPENSES, ETC. (See Accounts.)



ACADEMIES, FREE ENTRIES OF ARTICLES FOR. (See Free entry.)

#### ACCOUNTS.

Abstracts of duties, expenses, and charges accruing in cases of compromise and seizures released on payment of appraised value, must be transmitted by collectors to Department with accounts of fines, penalties, and forfeitures. (T. D. 20665; circular 14, February 2, 1899.)

Instructions for closing accounts under annual appropriations. (T. D. 19407; circular 92, June 1, 1898. T. D. 22220; circular 67, May 10, 1900.)

Separate accounts of receipts of imports from Porto Rico. (See Porto Rico, duties.)

Transmittal of accounts and advances of funds. (T. D. 18856; circular 17, January 24, 1898. T. D. 18925; circular 25, February 3, 1898.)

#### ACETANILID.

Acetanilid classified as a coal-tar preparation, not medicinal, and not a color nor a dye, and free of duty under paragraph 443, act of 1894. (T. D. 21176—G. A. 4442; May 23, 1899.)

ACIDS. (See Boracic; Carbolem; Cinnamic acid and anthranilic acid; Loretin; Oleic; Phthalic and tetra-chlor-phthalic; Rosolic.)

#### ACT OF 1897, TIME OF TAKING EFFECT. (See, also, Entry.)

Tariff act of 1897 did not become operative until 6 minutes past 4 o'clock on the afternoon of July 24, 1897.—Decision of the United States circuit court of appeals for the first circuit.—Department's rulings (T. D. 18201 and 18455) reversed. (T. D. 20627; January 28, 1899.)

Tariff act of 1897 became a law 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 all goods imported and entered for consumption on said day, but prior to such approval, were dutiable under the law of 1894, not that of 1897.—Following *in re Iselin & Co.* (G. A. 3989), affirmed by the United States circuit court in *United States v. Iselin* (87 Fed. Rep., 194), and by the circuit court of appeals, second circuit; and *in re Stoddard et al.* (G. A. 3993), affirmed by United States circuit court in *United States v. Stoddard* (89 Fed. Rep., 699), and by the circuit court of appeals, first circuit. (T. D. 20700—G. A. 4356; February 7, 1899.)

ADDITIONAL DUTY. (See, also, Countervailing duties; Penal duty; Refund of duty, etc.; Sugar.)

Additional duty under section 5, act of 1897, is to be assessed on the weight of the merchandise at the time of exportation, where a bounty is paid by a foreign government on the weight of merchandise exported to the United States and such merchandise loses in weight from natural causes on the voyage of importation. The invoice weight is *prima facie* evidence of the quantity exported, and may be accepted for the purpose of assessing additional duty in the absence of the evidence showing that it is incorrect. (T. D. 21938—G. A. 4637; January 17, 1900.)

Additional duties accrue and should be assessed, whether forfeiture prevails or not, unless due to manifest clerical error. (T. D. 22218; May 9, 1900.)

Additional duties accruing under section 32, act of 1897, should in all cases be assessed. Officers of customs have no authority to waive such duties. (T. D. 22053; March 5, 1900.)

Additional duties levied under section 32, act of 1897, can not be refunded on any account, and are not subject to benefit of drawback. (T. D. 18966; February 12, 1898.)

Additional duty to be levied on invoice weight of imported merchandise. (T. D. 21938—G. A. 4637; January 17, 1900.)

**ADDITIONAL DUTY—Continued.**

Additional duty (not fine) of 50 per cent accrues in case of failure of forfeiture proceedings under section 32, act of 1897. (T. D. 22008; February 13, 1900.)

Additional duty is a duty and not a fine or penalty. When it exceeds 50 per cent seizure follows, and if forfeiture fails, 50 per cent additional duty is to be exacted.—Additional duty of 50 per cent must be taken when property seized for undervaluation is bailed under section 938, Revised Statutes. (T. D. 22146; April 11, 1900.)

Conditions precedent to liability to additional duty. (T. D. 21961—G. A. 4649; January 30, 1900.)

Disposition of protests against assessment of additional duty. (T. D. 22263; June 4, 1900.)

Fence posts and paving posts, the former dutiable at 10 per cent ad valorem and the latter at 20 per cent ad valorem, imported unsorted, the importer entering some of the paving posts as fence posts, subject to seizure and payment of additional duty. (T. D. 20306; November 11, 1898.)

Forfeiture under section 32, act of 1897, of imported merchandise does not relieve the importer from payment of increased regular duty and 50 per cent additional duty. (T. D. 22169; April 20, 1900.)

Refunds by certified statement will not be made pending suit for additional duty against claimant. (T. D. 22336; July 10, 1900.)

Russian sugars, suspension of collection of additional duties. (T. D. 22222; May 10, 1900.)

Wire rope. (T. D. 22504—G. A. 4770; September 21, 1900.)

**ADDITIONS TO MAKE MARKET VALUE.** (See Market value.)**ADEPS LANE ANHYDROUS.** (See Wool grease.)**ADHESIVE FELT, BLACK.** (See Felt, black adhesive.)**ADULTERATED DRUGS.**

Importation of adulterated drugs (*asafetida*) unlawful under section 2, act of August 30, 1890 (U. S. Stat., vol. 26, p. 414), and cases of violation should be reported to United States attorney for forfeiture proceedings and prosecution. Such merchandise not subject to seizure under section 3082, Revised Statutes. (T. D. 21275; June 20, 1899.)

**ADVANCES ON INVOICE AND ENTRY.** (See Invoice and entry, advances on.)**AGATE.**

Agate, pieces of, invoiced as cabinet stones, unmounted, rectangular in shape, and faced and polished, designed for use as mineralogical specimens, are entitled to free entry under paragraph 596, act of 1883, as "agates unmanufactured."—Cups, shoe hooks, handles for penholders, and other completed articles, manufactured from agate or onyx, are dutiable under paragraph 480 of said act, by virtue of their similitude to precious stones.—Agate is one of the precious stones, though sometimes deemed the least precious of them.—The term "precious stones," as used in paragraph 480 of the act of 1883, applies to all stones known as precious, whether in their original condition or advanced beyond it by cutting, polishing, etc., so long as they remain "stones" in the commercial sense of the word (*Erhardt v. Hahn*, 55 Fed. Rep., 273, followed).—The similarity required under section 2499 of the Revised Statutes is only a substantial similarity in any one of the four particulars named therein, and not as to all of them (*Weilbacher v. Merritt*, 37 Fed. Rep., 85, followed).—In determining the question of substantial similarity of any given article to a class of articles specified in a paragraph of the tariff act, it is proper to take into consideration *any or all* of the articles embraced in the specified class (*Erhardt v. Hahn*, 153 U. S., 177, followed). (T. D. 18872—G. A. 4069; January 24, 1898.)

## AGATE—Continued.

Agate, pieces of, rectangular in shape, faced and polished, and articles made of agate and onyx, dutiable at rate of 20 per cent ad valorem as nonenumerated manufactured articles under act of 1883.—Appeal from decision of Board of General Appraisers, G. A. 4069. (T. D. 18957; February 12, 1898.)

Agate *specimens* free of duty as agates unmanufactured under paragraph 596, act of 1883.—Agate *manufactures*, such as button hooks, cups, penholder handles, etc., dutiable at 20 per cent ad valorem as unenumerated manufactured articles, under act of 1883. (T. D. 20859; March 16, 1899.)

Manufactures of agate, consisting of bearings for weighing scales, styli, cane heads, handles for penholders, and other articles, are dutiable at 50 per cent ad valorem under the provision in paragraph 115, act of 1897, for "manufactures of agate," and not at 10 per cent ad valorem under the provisions in paragraph 435 of said act for "precious stones advanced in condition and value," etc. (T. D. 19457—G. A. 4174; June 7, 1898.)

## AGENTS AND ATTORNEYS. (See Powers of attorney.)

## AGENTS TRANSACTING CUSTOM-HOUSE BUSINESS.

Agents of a corporation may be appointed by board of directors thereof for transaction of custom-house business unless organic law provides otherwise.—Checks for money due by United States, except for drawback, must be drawn to order of principals. (T. D. 19404; May 31, 1898.)

## AGRAFFES AS JEWELRY. (See Jewelry.)

## AGRICULTURAL SEED. (See Vetches.)

## AGUADILLA, P. R.

Subport of entry. (T. D. 22305; June 22, 1900.)

## ALASKA.

Canadian cattle imported into the district of Alaska in British vessels may be landed at a point below Dyea on entry of vessel at Dyea, and as cattle are in transit no duty attaches. No quarantine or inspection required. (T. D. 18962; February 12, 1898.)

Executive order concerning the introduction of intoxicating liquors into the Territory of. (T. D. 19546; circular 117, June 24, 1898.)

License issued by governor of Alaska for sale of liquors in that Territory does not carry with it right of importation by licensee.—Permit for importation of liquor into the Territory rests solely with collector of customs at Sitka.—Approval by collector of licenses issued by governor. (T. D. 19408; April 27, 1898.)

Regulations governing the entry and transportation of merchandise destined for the Klondike region and northwest territory of British Columbia, via the United States subports of Juneau, Dyea, and Skagway, or other customs port in Alaska. (T. D. 18905; circular 23, February 2, 1898.)

Repeal of law prohibiting sale of liquor in Alaska. (T. D. 20864; March 18, 1899.)

Sale of liquors on steamers in Alaskan waters; opinion of Attorney-General. (T. D. 19725; July 23, 1898.)

Seized liquors to be sold in Alaska. (T. D. 21301; June 23, 1899.)

Shipments to, partly by rail. (T. D. 19782; July 29, 1898.)

Skagway created a subport. (T. D. 20033; circular 170, September 16, 1898.)

Subports designated. (T. D. 19161; circular 56, March 31, 1898.)

Transportation of goods from one place in Canada to another via Alaska. (T. D. 19379; May 24, 1898.)