

Opinion of the Court.

HARTRANFT v. SHEPPARD.

ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE
EASTERN DISTRICT OF PENNSYLVANIA.

No. 191. Argued and submitted February 17, 1888. — Decided April 2, 1888.

Quilts composed of cotton and eider-down, or silk and eider-down, eider-down being in each case the component material of chief value, are subject to a duty, on importation into the United States, of twenty per cent ad valorem as manufactured articles not enumerated.

THE case is stated in the opinion of the court.

Mr. Solicitor General for plaintiff in error.

Mr. F. D. Pritchard, for defendants in error, submitted on the printed record.

The following opinion, prepared by MR. CHIEF JUSTICE WAITE, was delivered by the court as its opinion.

The single question in this case is, whether quilts composed of cotton and eider-down, or silk and eider-down, the eider-down in each case being the component material of chief value, are dutiable, on importation into the United States, as manufactures of cotton or of silk, not enumerated, at thirty-five per centum ad valorem if of cotton, and at fifty per centum ad valorem if of silk, or at twenty per centum ad valorem as manufactured articles not enumerated, the latter being the amount admitted to be due by the importer in his protest. The collector demanded the highest rates, which were paid, and this suit was brought to recover back the difference between these amounts and a duty of twenty per cent.

The case depends upon the effect to be given the following provisions of the act of March 3, 1883, c. 121, 22 Stat. 488 [amending the Revised Statutes]: "Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided

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for in this act, and corsets, of whatever material composed, thirty-five per centum ad valorem." Ib. § 2502, Schedule I, p. 506. The quilts made of cotton and eider-down were assessed under that provision.

"All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem." Schedule L, Ib. 510. Those of silk and eider-down were assessed under that provision.

"There shall be levied, collected, and paid, on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem." Ib. § 2513, p. 523. The claim of the importer was that the articles should be assessed at twenty per centum under that section.

By § 2499, Ib. 491, it was provided as follows: "And on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free."

Quilts are non-enumerated manufactured articles, composed of two or more materials. Eider-down is on the free list. Ib. § 2503, p. 518. As eider-down is the component material of chief value in the quilts involved in this suit, and that is free, it follows that they are manufactured articles not provided for, and therefore chargeable with the duty of twenty per centum ad valorem under § 2513, rather than thirty-five per centum as a manufacture of cotton, or fifty per centum as a manufacture of which silk is the component material of chief value.

As such was the opinion of the court below, its judgment to that effect is

Affirmed.