

Opinion of the Court.

GOETZE *v.* UNITED STATES.
CROSSMAN *v.* UNITED STATES.APPEALS FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE
SOUTHERN DISTRICT OF NEW YORK.No. 340 was argued December 17, 18, 19, 20, 1900; No. 515 was argued January 14, 15, 1901.
The two were decided together May 27, 1901.*De Lima v. Bidwell*, ante, 1, followed by reversing the action of the general appraisers.

THESE were petitions for a review of two decisions of the board of general appraisers, holding subject to duty certain merchandise, imported, in one case from Porto Rico, and in the other, from Honolulu, in the Hawaiian Islands. The action of the board of general appraisers in each case was affirmed.

Mr. Edward C. Perkins and *Mr. Everit Brown* for appellant in No. 340. *Mr. J. B. Henderson* also filed a brief for same. *Mr. E. Ham*, *Mr. Alexander Porter Morse* and *Mr. Charles F. Manderson* filed a brief in this case on behalf of industrial interests in the States.

Mr. Attorney General for the United States.

Mr. W. Wickham Smith for appellants in No. 515. *Mr. Charles Curie* was on his brief.

Mr. Solicitor General for the United States.

MR. JUSTICE BROWN, after making the above statement, delivered the opinion of the court.

As the sole question presented by the record in these cases was whether Porto Rico and the Hawaiian Islands were foreign countries within the meaning of the tariff laws, we must hold,

Statement of the Case.

for the reasons stated in *De Lima v. Bidwell*, just decided, that the board of general appraisers had no jurisdiction of the cases.

The judgments of the Circuit Court are therefore reversed, and the cases remanded to that court with instructions to reverse the action of the board of general appraisers.

 DOOLEY v. UNITED STATES.

ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

No. 501. Argued January 8, 9, 10, 11, 1901.—Decided May 27, 1901.

The Court of Claims, and the Circuit Courts, acting as such, have jurisdiction of actions for the recovery of duties illegally exacted upon merchandise, alleged not to have been imported from a foreign country.

Duties upon imports from the United States to Porto Rico, collected by the military commander and by the President as Commander-in-Chief, from the time possession was taken of the island until the ratification of the treaty of peace, were legally exacted under the war power.

As the right to exact duties upon importations from Porto Rico to New York ceased with the ratification of the treaty of peace, the correlative right to exact duties upon imports from New York to Porto Rico also ceased at the same time.

THIS was an action begun in the Circuit Court, as a Court of Claims, by the firm of Dooley, Smith & Co., engaged in trade and commerce between Porto Rico and New York, to recover back certain duties to the amount of \$5374.68, exacted and paid under protest at the port of San Juan, Porto Rico, upon several consignments of merchandise imported into Porto Rico from New York between July 26, 1898, and May 1, 1900, viz.:

1. From July 26, 1898, until August 19, 1898, under the terms of the proclamation of General Miles, directing the exaction of the former Spanish and Porto Rican duties.

2. From August 19, 1898, until February 1, 1899, under the customs tariff for Porto Rico, proclaimed by order of the President.