

Statement of the case.

[After the preceding confirmation of the decree of the District Court of Philadelphia—which, it will have been noted by the reader, was one condemning only the vessel (claimed by Haigh), and the munitions of war, &c. (claimed by Captain Blakely)—judgment as to the residue of the cargo having been reserved,—a decree was passed by the District Court, condemning this whole residue also.—See 23 Legal Intelligencer, 116.]

NOTE.

Along with the preceding case was submitted another, much like it, the case of—

THE HART.

Neutrals who place their vessels under belligerent control, and engage them in belligerent trade; or permit them to be sent with contraband cargoes, under cover of false destination, to neutral ports, while the real destination is to belligerent ports; impress upon them the character of the belligerent in whose service they are employed, and the vessels may be seized and condemned as enemy property.

THE present case came here by appeal from a decree of the District Court of the United States for the Southern District of New York; a decree condemning the schooner Hart and her cargo as lawful prize of war. The vessel was claimed below by one Harris; the cargo by Samuel Isaacs.

The whole cargo consisted of arms and munitions of war, taken on board, principally, at London, under the direction of agents of the rebel government, with consent, by the owner or owners of the schooner, to the intended fraud on belligerent rights. The nominal destination of the vessel and cargo was Cardenas; but the preparatory proofs clearly established that this pretended destination was false, and that the entire lading was to be there transshipped, to be conveyed by a swifter vessel, or was to be carried on without transshipment to its belligerent destination, at the discretion of the rebel agent, whose instructions the master was directed to receive and obey on arrival at Cardenas.

Mr. Coffey, for the captors; no one appearing, nor any argument being submitted for the claimants.

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The CHIEF JUSTICE: The case in its principal features resembles that of the *Bermuda* and her cargo; they are, perhaps, even more irreconcilable with neutral good faith.

It is enough to say that neutrals who place their vessels under belligerent control, and engage them in belligerent trade, or permit them to be sent with contraband cargoes under cover of false destination to neutral ports, while the real destination is to belligerent ports, impress upon them the character of the belligerent in whose service they are employed, and cannot complain if they are seized and condemned as enemy property.

The principles recognized in the preceding case require the affirmance of the decree of the District Court; and it is

AFFIRMED ACCORDINGLY.

BOLLINGER'S CHAMPAGNE.

1. Under the Tariff Act of June 30, 1864, which lays a specific duty per gallon upon wines, and an *ad valorem* duty also, with a proviso that no *champagne* in bottles shall pay a *less* rate than \$6 per dozen (quart) or two dozen (pint) bottles, the effect is that if the specific duty upon the gallon and the *ad valorem* duty *exceed* the sum of six dollars per dozen (quart) or two dozen (pint), the rate thus estimated will be the duty imposed. It is only when the rate falls *under* the sum of \$6 that no less sum is chargeable.
2. Any entry of champagne wines knowingly made by means of false invoices, false certificates to the consul, or by means of any other false or fraudulent documents or papers, forfeits it, irrespective of the fact that if the entry had been truly made, the duty would have been no greater. The penalty is attached to the act of false entry, not to the result which such entry may, in the specific instance, produce on the revenue.

THE Revenue Act of March 3, 1863,* provides that every invoice of goods imported from a foreign country (when obtained otherwise than by purchase and subject to *ad valorem* duty) shall have indorsed upon it a declaration signed by the owner, agent, &c., setting forth that it contains "a *true*

* 12 Stat. at Large, 737.