give jurisdiction, in cases of this nature, than that the seizure should be within the district, without any regard to the place where the forfeiture accrued. It would, in many cases, be attended with much delay and injury, without any one advantage, were it necessary to send property for trial to a distant district, merely because the forfeiture had been incurred there. The court feels no disposition to impose these inconveniences on either of the parties, unless where it be positively directed by an act of congress. There being no provision of that kind in the law under which this forfeiture accrued, the court cannot perceive any error in the proceedings below; and *therefore, orders that the judgment of the circuit court be affirmed, with costs. [*311

United States *v.* Riddle.

Frauds on the revenue.—Probable cause.

The law punishes the attempt, not the intention, to defraud the revenue by false invoices.
A doubt concerning the construction of a law may be good ground for seizure, and authorize a certificate of probable cause.[1]

Error to the Circuit Court of the district of Columbia, which had affirmed the sentence of the district court, restoring certain cases of merchandise which had been seized by the collector of Alexandria, under the 66th section of the collection law of 1799 (1 U. S. Stat. 677), because the goods were not "invoiced according to the actual cost thereof, at the place of exportation," with design to evade part of the duties.

The goods were consigned by a merchant of Liverpool, in England, to Mr. Riddle, at Alexandria, for sale, accompanied by two invoices, one charging them at 67*l.* 5*s.* 6*d.*, the other at 132*l.* 14*s.* 9*d.*, with directions to enter them by the small invoice, and sell them by the larger. Mr. Riddle delivered both invoices and all the letters and papers to the collector, and offered to enter the goods in such manner as he should direct. The collector informed him that he must enter them by the larger invoice, which he did. But the collector seized them as forfeited under the 66th section of the collection law of 1799, which enacts, "that if any goods, wares or merchandise, of which entry shall have been made in the office of a collector, shall not be invoiced according to the actual cost thereof at the place of exportation, with design to evade the duties thereupon, or any part thereof, all such goods," &c., "shall be forfeited." The same section contains a provision for the appraisement of the goods by two merchants, in case the collector shall suspect that the goods are not invoiced at a sum equal to that at which they have been usually sold in the place from whence they were imported, with a proviso *that such appraisement should not, upon the trial, be conclusive evidence of the actual and real cost of the said goods at the place of exportation. [*312

Rodney, Attorney-General for the United States, contended, that as the goods were invoiced lower than their actual cost, with intent to defraud the revenue, they were not invoiced according to their actual cost, with the like intent; and the goods having been actually entered, although not by the

[1] Averill *v.* Smith, 17 Wall. 92; The Friendship, 1 Gallis. 111.

fraudulent invoice, they were within the letter of the law, and ought to be condemned. Besides, it does not appear that the higher invoice was according to the actual cost.

Swann, contrà.—The lower invoice was probably what the goods cost the consignor, who manufactured them. The higher invoice was what such goods were then selling for at that place.

But even if a fraud was contemplated, it was not carried into effect. No entry was made, nor attempted to be made, by the consignee, upon the false invoice. It was made upon the true invoice, and in conformity with the directions of the collector.

In this case, we hope there will be no certificate of probable cause. The conduct of the consignee has been fair and honorable in every respect. A doubt concerning the construction of a law is not "a reasonable cause of seizure."

Marshall, Ch. J., delivered the opinion of the court, to the following effect :—The court thinks this case too plain to admit of argument, or to require deliberation. It is not within even the letter of the law, and it is certainly not within its spirit. The law did not intend to punish the intention, but the attempt to defraud the revenue.

*313] *But as the construction of the law was liable to some question, the court will suffer the certificate of probable cause to remain as it is. A doubt as to the true construction of the law, is as reasonable a cause for seizure, as a doubt respecting the fact.

Sentence affirmed.

Himely *v.* Rose.

Auditors' report.—Interest on decree.

It is not necessary to take exceptions to the report of auditors, if the errors appear upon the face of the report.

If the property, ordered to be restored, be sold, interest is not to be paid, of course.

This was an appeal from so much of the final sentence of the Circuit Court for the district of South Carolina, rendered upon the mandate from this court issued upon the reversal of the former sentence of that court (4 Cr. 292), as affirmed the report of auditors appointed by the court "to inquire and report whether any, and if any, what deductions are to be allowed for freight, insurance and other expenses which would have been incurred by the owners in bringing the cargo into the United States, and also to ascertain and report the interest to be paid by the claimant to the appellant," so far as that report allowed interest to the appellant, and disallowed the expense of insurance to the claimant.

This court, in reversing the former sentence of the circuit court, decreed as follows : That the Sarah and her cargo "ought to be restored to the original owners, subject to those charges of freight, insurance and other expenses which would have been incurred by the owners in bringing the cargo into the United States ; which equitable deductions the defendants are at liberty to show in the circuit court. This court is, therefore, of opinion, that the sentence of the circuit court of South Carolina ought to be re-