United States Vs. Riddle

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Court : US Supreme Court

Decided On : 1809

Appeal No. : 9 U.S. 311

Appellant : United States

Respondent : Riddle

Judgement :

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ERROR TO THE CIRCUIT COURT

OF THE DISTRICT OF COLUMBIA

SYLLABUS

In this case it was decided that the law punishes the attempt, not the intention to defraud the revenue by false invoices.

A doubt concerning the construction of law may be good ground for seizure, and authorize a certificate of probable cause.

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, vol. 4, p. 388, 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 67l 5s. 6d., the other at 132l 14s. 9d., 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 . . . 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.

MR. CHIEF JUSTICE MARSHALL 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.

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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.