

**Arnold Vs. United States**

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**Court :** US Supreme Court

**Decided On :** 1815

**Appeal No. :** 13 U.S. 104

**Appellant :** Arnold

**Respondent :** United States

**Judgement :**

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**Arnold v. United States**

**13 U.S. 104**

*ERROR TO THE CIRCUIT COURT*

*FOR THE DISTRICT OF RHODE ISLAND*

## **SYLLABUS**

The double duties imposed by the act of July 1, 1812, accrued upon goods which arrived within a collection district on that day.

To constitute an importation so as to attach the right to duties, it is necessary not only that there should be an arrival within the limits of the United States and of a collection district, but also within the limits of some port of entry.

If the condition of a bond be to pay \$1,700, or the duties which may be ascertained to be due upon certain goods imported, it is not in the option of the obligor to discharge the bond by payment of the \$1,700.

An obligee may, at law, recover more than the penalty of the bond.

Where the computation is to be made from an act done, the day on which the act is done is to be included.

ERROR to the circuit court, for the District of Rhode Island in an action of debt upon a bond in the penalty of \$3,400, given July 2, 1812, for duties at the custom house. The cause was decided below upon demurer to the pleas of the defendants who were the principal and sureties in the bond.

It was an action of debt on a bond, dated July 2, 1812, given to the United States for \$3,400. The condition of the bond is as follows, *viz.*,

"The condition of this obligation is such that if the above bounden, S. G. Arnold, &c., shall and do, on or before the 2d day of October next, well and truly pay or cause to be paid unto the collector of the customs for the District of Providence

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for the time being, the sum of \$1,700, or the amount of duties to be ascertained as due, and arising on certain goods, wares and merchandise entered by the above bounden S. G. Arnold, as imported in the brig *Dover*, R. Fenner, master, from Havana, as per entry dated this day, then the above obligation to be void, &c.;"

The following endorsement is on the bond, *viz.*,

"Amount of duties ascertained as due, \$1,708.38."

"THOMAS PECKHAM, Jr."

" *Deputy Collector* "

The defendants pleaded, that, as to \$1,708.38, part and parcel of said sum of \$3,400 demanded by the plaintiffs, with the interest thereon from the day whereon the same was payable, to the time of the plea, being \$13.38, they owe the plaintiffs the same, being in the whole the sum of \$1,721.76, and that as to the whole residue of the sum demanded, the defendants say, that therefor the plaintiffs their said action ought not to have and maintain because they say

"that the brig *Dover*, in the condition of the said bond mentioned, sailed from Havana on 16 June, 1812, bound to the said District of Providence, and that she arrived within the United States on 30 June, 1812, and within the said District of Providence on 1 July, 1812, having on board the said goods, &c.;, mentioned in the condition which said goods, &c.;, were imported into the said United States on the said 30 June, 1812, and into the said District of Providence on the said 1 July, 1812, in the brig *Dover*, &c.;, that Providence is the sole port of entry in the said District of Providence, and that on 2 July, 1812, the said goods, &c.;, were duly entered at the custom house in the said District of Providence as imported in the said brig *Dover*, &c.;, the defendants further aver that the bond aforesaid was made, executed and given by them to the plaintiffs as aforesaid for securing the duties due on the said goods, so imported as aforesaid, in conformity with, and by virtue and in pursuance of the act of the Congress, &c.;, passed on 10 August,

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1799, entitled 'An act making further provision for the payment of the debts of the United States,' and also a certain other act of Congress passed on 7 June, 1794, entitled 'An act laying additional duties on goods, &c.;, imported into the United States.' The defendants also aver that the duties due by the acts aforesaid, on the importation of said goods, &c.;, in manner aforesaid, amounted at the time of the importation of the same as aforesaid to the aforesaid sum of \$1,708.38 and no more, and were then and there ascertained by the said deputy collector to that sum and no more, according to the condition of said bond and in pursuance of the provisions of said statutes. They also aver that at the time of the entering of the

said goods, &c.;, at the custom house, as aforesaid on 2 July, 1812, neither they, the defendants, nor the Collector of the Customs for said District of Providence had any knowledge of the act entitled 'An act for imposing additional duties upon all goods, &c.;, imported from any foreign port or place, and for other purposes,' passed on 1 July, 1812, nor was the said last mentioned act promulgated, published, and made known at the District of Providence as aforesaid at the time of making the said entry as aforesaid, and this the defendants are ready to verify"

&c.;

To this plea the plaintiffs demurred.

In the circuit court, judgment was rendered for the plaintiffs, for \$3,428.90.

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STORY, J. delivered the opinion of the Court as follows:

The United States brought an action of debt against the defendants on a bond given for the payment of duties on goods imported in the brig *Dover* into the port of Providence.

Upon the pleadings in the court below, judgment was given in favor of the United States, and the defendants have brought the present writ of error to reverse that judgment.

The material facts are that the brig arrived within the limits of the United States on 30 June, 1812, and within the Collection District of Providence, on 1 July, 1812. On 2 July, an entry was duly made at the custom house and the present bond was then executed.

The principal question which has been argued is whether on these facts the goods are liable to the payment of the double duties imposed by the act of 1 July, 1812, ch. 112. That act provides

"That an additional duty of 100 percent upon the permanent duties now imposed by law, &c.;, shall be levied and collected upon all goods, wares, and merchandises which shall, from and after the passing of this act, be imported into the United States from any foreign port or place."

It is contended that this statute did not take effect until the second day of July, nor indeed until it was formally promulgated and published. We cannot yield assent to this construction. The statute was to take effect

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from its passage, and it is a general rule that where the computation is to be made from an act done, the day on which the act is done is to be included.

It is further contended that the importation was complete by the arrival of the vessel within the jurisdictional limits of the United States on 30 June. We have no difficulty in overruling this argument. To constitute an importation so as to attach the right to duties, it is necessary not only that there should be an arrival within the limits of the United States and of a collection district, but also within the limits of some port of entry. This was expressly decided in the case of [\*United States v. Vowell\*](#), 5 Cranch 368.

Without therefore adverting to the consideration of the regularity or sufficiency of the pleadings, we are all of opinion that on the merits the judgment must be affirmed.

*Judgment affirmed with six percent damages and costs.*