

United States Vs. 150 Crates of Earthenware

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Court : US Supreme Court

Decided On : 1818

Appeal No. : 16 U.S. 232

Appellant : United States

Respondent : 150 Crates of Earthenware

Judgement :

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United States v. 150 Crates of Earthenware

16 U.S. (3 Wheat.) 232

APPEAL FROM THE DISTRICT

COURT OF LOUISIANA

SYLLABUS

Libel for a forfeiture of goods imported, and alleged to have been invoiced at a less sum than the actual cost at the place of exportation, with design to evade the

duties, contrary to the sixty-sixth section of the collection law, ch. 128. Restitution decreed upon the evidence as to the cost of the goods at the place where they were last shipped, the form of the libel excluding all inquiry as to their cost at the place where they were originally shipped and as to continuity of voyage.

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MR. CHIEF JUSTICE MARSHALL delivered the opinion of the Court.

In this case the libel alleges that the goods in question were exported from Bordeaux in France, and entered at the office of the collector of the customs at New Orleans, and that they were invoiced at a less sum than the actual cost thereof at the place of exportation with design to evade the duties thereon, contrary to the provisions of the 66th section of the Collection Law of 1799, ch. 128. It appears in the case that the goods were originally shipped from Liverpool and were landed at Bordeaux. All question as to continuity of voyage and as to whether Liverpool or Bordeaux ought to be deemed the place of exportation is out of the case, because the information charges the goods to have been exported from Bordeaux. Upon the evidence, it appears that the goods were invoiced at sixty or seventy percent below the price in New Orleans, which it is supposed was at least as high as the price would have been in Liverpool. But it also appears that goods of this kind, at the time of their exportation from Bordeaux, were depreciated in value to an equal degree. And it is proved that the same goods were offered to a witness at 50 percent below their cost at Liverpool. The Court is therefore not satisfied that the goods were invoiced below their true value at Bordeaux with a design to evade the lawful

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duties, and the inquiry as to their value in the port from which they were originally shipped is excluded by the form in which the libel is drawn. The decree of the district court restoring the goods to the claimant is therefore affirmed.

Decree affirmed.

