G. BERLIN, Agent for J. W. West, Appellant, vs. **THE REPUBLIC OF LIBERIA**, Appellee.

[January Term, A. D. 1903.]

Appeal from the Court of Quarter Sessions and Common Pleas, Grand Bassa County.

Violation of Revenue Laws—Evidence—Intent.

A person who goes to a place in the Republic of Liberia, where foreigners cannot reside for the purpose of trading, builds a house, putting in shelving and counters, does not by such act alone violate the revenue laws. Such act is not sufficient evidence to show an intent to violate such laws.

At the July term, 1902, of the Court of Quarter Sessions and Common Pleas, Grand Bassa County, the above entitled cause was tried and determined, but has subsequently been brought up to this court by appellant on a bill of exceptions, for review. A brief history of the case is as follows: A libel was filed in the Court of Quarter Sessions and Common Pleas, Grand Bassa County, sitting in admiralty, July, 1902, on the part of the Republic of Liberia, by Edward W. Liles, Collector of Customs for Grand Bassa, against G. Berlin, agent for J. W. West, a merchant of Hamburg, Germany, transacting mercantile business in the County of Grand Bassa, for violating the navigation, commerce and revenue laws of the Republic of Liberia. by going to a place on the Liberian coast in the territory of Liberia, called Grand Colloh, not a port of entry and delivery, locating himself at said place for the purpose of trading, with intent in so doing to contravene the navigation, commerce and revenue laws of the Republic of Liberia, and for the actual violation of the said revenue law by beginning to trade by buying produce and importing goods, wares and merchandises into the said place of Grand Colloh, not a port of entry and delivery.

Witnesses were sworn and caused to depose, to prove or disprove the allegations as laid in the libel—five on the part of libellant, now appellee, and one on the part of libellee, now appellant. After the deposing of the witnesses, the judge of said court proceeded to render the following decree:

"In this case the Republic of Liberia charges G.Berlin, agent for J. W. West at Grand Colloh, with going to the aforesaid place for the purpose of trading, and also that the

said libellee did trade at the said point known as Grand Colloh, to which the said libellee plead not quilty; and whereas after a careful examination of the witnesses pro and con, and after maturely considering the subject, the court finds that the said G. Berlin, agent for J. W. West as aforesaid, did leave Lower Buchanan and go to Grand Colloh for the purpose of trading, in contravention and violation of the port of entry laws of the Republic of Liberia, he knowing the said point to be a place where foreigners cannot reside for the purpose of trading, or in any way doing any kind of mercantile business; but notwithstanding the act of trading was not completed, still the court decides that the fact of the libellee's leaving the port of Lower Buchanan and going to Grand Colloh, a place not a port of entry, and superintending the preparation of a factory house, which was being carried on by a certain carpenter employed by J. W. West, is a sufficient indication of the intention of libellee to violate the law. Therefore the court adjudges, orders and decrees, that the said G. Berlin, agent for J. W. West as aforesaid, pay a fine of eight hundred dollars immediately, with all costs and expenses connected with the case, or in default of paying said fine. costs and expenses, to be imprisoned in the common jail of this country for a term of sixteen calendar months, or until he shall pay the said fine, costs and other expenses before the expiration of said term, at which time he shall be released from further confinement."

To the above decree and other rulings of the judge below, the libellee, now appellant, excepted and appealed to this jurisdiction for a review of the case.

This court says that it has well considered and in a legal way digested all the proceedings and facts connected with the case, and is now prepared to come to a righteous and impartial decision. In the libel, the libellee, now appellant, is not only charged with going to Grand Colloh with the intent to contravene the revenue laws of the Republic of Liberia, but also that he did contravene the said laws by beginning to trade, buying produce and importing goods, wares and merchandise into the said place. Now, upon inspection of the record the court does not find a shadow of evidence to sustain the charge of an overt act by trading at and importing goods. etc., into the said place of Grand Colloh; nor is there any to prove that it was libellee's intention to contravene the revenue laws of the Republic. The only evidence that has a semblance of proof that it was his purpose to trade at that place in question is, the witness said that he, libellee, said that he had gone to Grand Colloh to watch A. Woerman, and that if he, Woerman, traded at that place, and the Liberian Government said nothing about it, he, libellee, would trade there also. And the court further says, that the mere act of going to Grand Colloh, building a house and putting windows, counters and shelves in it, is not sufficient evidence in law to prove an intent to violate the laws, or that he had violated the revenue laws.

Now, then, without further consideration, this court adjudges that the rulings and decree of the judge below are not well founded, and that they are hereby reversed and that the appellant recover all legal costs in this action. The clerk is hereby ordered to send a mandate to the judge below to the effect of this judgment.