

THE REPUBLIC OF LIBERIA, Appellants, v. **DONNER AND JUNGST**,
Appellees.

1. All invoices should be in the English language and contain a detailed statement indicating the nature, quality, and quantity of articles invoiced.
2. It is ambiguous and unlawful to insert in an invoice "a case or cases of guns" without discriminating them.
3. Revenue laws of Liberia make provision for the entry of merchandise under a system of law and regulation adopted by the Legislature, and any infringement thereof is violation of the revenue laws.
4. The invoice and the sworn entry must furnish the just means for ascertaining the nature of the contents of cases.

Violation of Revenue Laws. On appeal from the judgment of the Court of Quarter Sessions and Common Pleas, for the Territory of Grand Cape Mount.

This case comes up upon an appeal from the Court of Quarter Sessions and Common Pleas, for the Territory of Grand Cape Mount. The records plainly exhibit that the appellees imported into the Republic on or about the 18th day of January, A. D. 1906, two cases numbered 5292 and 3 said to contain guns. The entry passed by the appellees at the Customs House bore no other discrimination than two cases of guns, 44 pieces. The Collector of Customs failing to examine the said cases, assessed the duties thereon as common trade guns, which duty was paid by the appellees. After payment the Collector of Customs made a discovery to wit, that the said cases numbers 5292 and 3 contained not only common trade guns but also improved guns for accurate or swiftfiring, such as carbine rifles, =users, revolvers and cannon. These were the contents of the two cases, denominated simply as two cases of guns in the invoice. The original invoice held by the appellees was not in English but was translated into the English language upon demand of the Collector of Customs.

The main question to be considered is whether the appellees have violated the revenue laws of this Republic as charged by the appellants. It appears that the two cases said to be guns were among other merchandise imported by the appellees and invoiced to them, but contrary to law, for the law requires that all invoices should be in the English language and contain a detailed statement which should indicate the nature, quantity and quality of the articles invoiced. Hence, since there is a variety of qualities of guns,, it is ambiguous, and unlawful to insert in an invoice "a case or cases of guns" containing different qualities, without discriminating them, and more especially under the Act of the Legislature in reference to the importation and sale of firearms. The revenue laws of this

Republic make provisions for the entry of merchandise under a system of law and regulation adopted by the Legislature, and any infringement in reference thereto is deemed a violation of the revenue laws.

The court would here remark that the gravity of the Bruxelles Treaty in reference to the importation and sale of firearms expressed by statute, is of such importance to the Government that violation should be dealt with in the most rigid manner commensurate with existing laws.

It is plain that the declaration made by the appellees in their Customs Entry dated 18th January, 1906, is not correct; they having sworn that the two cases contained 44 guns and it was afterwards discovered that the said cases contained other articles, hence, the misrepresentation thereof is a violation of the revenue law to all intents and purposes.

The court is of opinion that the appellees being in possession of the original invoice in their own language knew full well the contents of the two cases. The two cases were entered in the Customs House as containing guns, and sworn to as to the truthfulness of their contents, and upon the truth of the entry and oath of the appellees, the said two cases were delivered to appellees without examination by the Collector of Customs.

It is clear that the appellees are to the greatest extent culpable, for the invoice and sworn entry did not furnish the just means of ascertaining the nature and quality of the contents of the two cases in detail.

The court therefore reverses the judgment of the lower court and adjudges that the contents of the two cases be confiscated, appellees paying all cost incurred.

Given under our hands this 12th day of February, A. D. 1908.
By the Court.