

A. J. WOOD, Appellant, vs. **REPUBLIC OF LIBERIA**, Appellee.

[January Term, A. D. 1904.]

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

Violation of Revenue Law—Construction of Statutes.

The statute, respecting the privilege of the Secretary of Treasury to instruct Collectors of Customs to require permits for the exporting of produce, provides no penalty for the failure of shippers to comply with such regulations.

This case was tried in the admiralty jurisdiction of the Court of Quarter Sessions and Common Pleas of Grand Bassa County, at its September term, A. D. 1902. The appellant was charged by the Republic of Liberia with violating the revenue laws of the Republic of Liberia, by exporting out of the Country six casks of palm oil without first obtaining a permit from the Collector of Customs for the port of Buchanan, Grand Bassa. Libellee, now appellant, in his answer to the libel, denied the truth of the charge against him as contained in the libel, alleging that he did apply to the Collector of Customs on the 18th day of July, 1902, for a permit to ship four casks of palm oil, and that the Collector refused to grant him the said permit; and also, that it is the custom for merchants at Bassa to ship produce without obtaining permits, whenever steamers arrive from the coast, provided that they deposit with the wharfinger the fee for permits.

The evidence in the case having been adduced, the judge was satisfied of the guilt of libellee, now appellant, and rendered judgment against him and decreed that libellee, now appellant, pay to libellant, now appellee, the sum of two hundred dollars (*i. e.*, one hundred dollars for each boat-load of cargo shipped), with all costs and charges. Libellee, now appellant, excepted to the decree of the judge below, as well as to all his rulings, and appealed to this court of final judicature.

From a careful review of the record in the case this court discovers that in

every important feature the case is one of the same nature as that of Jacob West, agent for J. W. West, appellant, against the Republic of Liberia, appellee, determined by this court at its January term, A. D. 1903, and will therefore enunciate in substance the same doctrine and adjudge the same decree, to wit:

The court fully recognizes the right of the Secretary of the Treasury, under the approval of the President, to make and issue from time to time such instructions, rules and regulations, to the several collectors and all other receivers of public money—the treasurer and subtreasurers—as to the manner of performing their respective duties, and as to the rendering of their several accounts and returns to the department, as may to him seem best calculated to promote the public interest. But, in the meantime, the court fails to see, either from the record in the case or from the statute law respecting the privilege of the Secretary of the Treasury to instruct the several Collectors of Customs to require the exporting of produce to be by permits issued by them, any penalty for the failure of shippers to comply with the said regulation, which is essential; for the main strength of the law consists in the penalty annexed to it. (i Blk. Com. star page 57.) The court therefore fails to see, under the law, the violation by appellant of the revenue laws as charged. And again, from careful study of the evidence adduced in the case, the court is of opinion that it is not sufficiently clear to sustain the charge.

Therefore, in view of the facts already stated, the court hereby reverses the judgment of the court below. The same is made null and void, and the appellee is ruled to pay all legal costs. The clerk of this court is hereby authorized to issue a mandate to the judge below, to the effect of this judgment.