

**E. VIEGELMANN & CO., PLAINTIFF AND APPELLANT, VS.
INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLEE.***G.R. No. 11717. October 16, 1917*

Ponente: JOHNSON, J.

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The only question presented by this appeal is whether or not the Collector of Customs correctly appraised the value of 17 cases of cotton laces at £741.11.7, instead of £673.14.8.

It appears from the record that the plaintiff and appellant brought into the Philippine Islands 17 cases of cotton laces invoiced at £673.14.8. The Collector of Customs, in appraising said cotton laces, appraised them at the sum of £741.11.7. The plaintiff paid the duty upon the appraisement by the Collector of Customs under protest. An appeal was taken to the Court of First Instance from the ruling of the Collector of Customs. The Court of First Instance, after hearing the respective parties, confirmed the judgment of the Collector of Customs. From that judgment the plaintiff appealed to this court.

The record shows that the merchandise in question was purchased by Reissmann & Co. and consigned to the appellant. Reissmann & Co. were not the manufacturers of said merchandise. The record further shows that Reissmann & Co., for various reasons mentioned in the decision of the Collector of Customs, were able to purchase merchandise, by reason of the quantity purchased, at a greater rate of discount than the ordinary purchaser. It is the duty of the Collector of Customs to appraise merchandise imported into the Philippine Islands at a price which the average purchaser is required to pay in the country where the goods were purchased. Otherwise, a great injustice and inequality would result among importers of the same class of merchandise. If, for example, one importer, by reason of the quantity of goods purchased, is able to obtain a discount over other purchasers, he should not be given the double advantage of being able to import his goods at a less rate of duty. Imported merchandise should be appraised at a uniform value, and that value should be the value at which all purchasers are able to purchase the same in the country where manufactured and from which it is exported. The Collector of Customs found as a fact that the plaintiff had been able to obtain the merchandise in question in the country where manufactured at a greater discount than the average purchaser and, therefore, added 10 per cent to the valuation given by the appellant. It appears that the Collector of Customs sent a special representative to Europe for the purpose of ascertaining the value of certain merchandise there which was being imported into the Philippine Islands from time to time. Complaint was made by the appellant that the Collector of Customs should not have accepted the report of the special commissioner. Experience evidently has taught collectors of customs that the method adopted here is the only true method for the purpose of ascertaining the value of imported merchandise. It is a rule well established that, in fixing the duty or value of imported articles, the Collector of Customs is not limited to the value set out in the invoice. The Collector of Customs may use his own knowledge of the values obtained in whatsoever manner he can, and may make independent investigation for the purpose of satisfying himself as to the market value of the article imported in the country where it is manufactured and sold. If the Collector of Customs in his opinion finds that the values set out in the invoice are not true he may reject the

invoice values and assess the merchandise according to his own judgment, based upon proof of what is the real market value in the country where manufactured and from which the same is exported. The rule is also well established that the value of merchandise fixed by the appraiser and affirmed by the" Collector of Customs is conclusive, in the absence of an affirmative showing that the appraiser, in assessing the value, proceeded upon a wrong principle and contrary to law. (*Lim Quim vs. Collector of Customs*, 23 Phil. Rep., 509.) Not only may the Collector of Customs fix the value of merchandise, but the burden is upon the importer to overcome the presumption that such appraisement is legal and just. (*Erhardt vs. Schroeder*, 155 U. S., 124.)

In order that the importer may recover back the duties paid upon the appraisement of the Collector of Customs he must establish that the action of the Collector of Customs 'was illegal. (*United States vs. Ranlett*, 172 U. S., 133, 146.)

From an examination of the record, we are fully persuaded that the value of the merchandise in question, as fixed by the Collector of Customs, is approximately correct, and, therefore, the judgment appealed from is hereby affirmed, with costs. So ordered.

Arellano, C. J., Araullo, Street, and Malcolm, JJ., concur.

Judgment affirmed.

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