

FOREWORD

These are presented herewith tables grouped in three parts prepared by the United States Tariff Commission, which show comparisons of the rates of duty under the Tariff Act of 1913 and the Tariff Act of 1930. Part I shows, by items, so far as import statistics are available, by paragraphs and by schedules, a comparison of the rates of duty under the two acts. Part II presents an analysis of the changes, as distinct from the items on which no change was made, in the Tariff Act of 1930 as compared with the Tariff Act of 1913. Part III shows a comparison of the equivalent rates of duty in the Tariff Act of 1913, and the Tariff Act of 1930, by groups of commodities, arranged according to the statistical classification followed by the Department of Commerce in its annual publications of imports for 1930.

The first table under A of Part I is a summary by schedules. The tables under B show in detail and by paragraphs, imports, computed duties, actual rates, and ad valorem equivalent rates for the several schedules. The imports for the calendar year 1930 were used as the basis for the calculations and include all imports during that year of products dutiable under either the act of 1913 or the act of 1930. For this reason the averages of imports and of the ad valorem duties for each schedule, as a whole, will not agree with published statistics of imports in 1930.

At the end of some of the schedules statistics are shown for certain paragraphs for which comparisons could not be made because of the differences in classification between the two acts.

There has also been inserted for comparative purposes, after the first summary table of Part I, a table showing ad valorem equivalent rates of duty by schedule upon the basis of the dutiable list for the tariff act of 1913 and of the dutiable list of the tariff act of 1930, each calculated independently of the other act, upon the basis of 1930 imports, i. e., without the inclusion of free list items in one act which are on the dutiable list of the other act.

The tables in Part II show (A) the totals in summary of items on which no change was made in the duties in the tariff act of 1930 as compared with the act of 1913, the totals of items upon which duties were increased, and the totals of items on which duties were decreased; (B) detailed tables by schedules showing percentages of items already listed in Table B of Part I, first on which rates of duty have been increased under the tariff act of 1930, and second, those on which rates have been decreased; (C) transfers from the dutiable to the free list and from the free to the dutiable list.

Part III differs from Part I not only because of the reworking of the statistics according to the Department of Commerce classification rather than by tariff schedules, but because there have been added separate columns for the free list items under each group and sub-group. Other details in which the tabulations in Part III differ from those in Part I are indicated in the text, page 141, immediately preceding the index of Part III.

In presenting this tabulation, attention is called to the fact that the rates given for the act of 1930 are for statistical purposes only, and should not be considered as an expression of opinion by the Commission as to the correctness of the classifications and rates applicable to particular products.