

PART III

Comparison of the equivalent rates of duty in the tariff act of 1922 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 consumption

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The following tables have been prepared primarily for the purpose of showing the equivalent ad valorem rates of duty for groups of commodities arranged according to the statistical classification followed by the Department of Commerce in its annual publications of imports for consumption. Comparisons are made between the calculated duties and the equivalent ad valorem rates of duty under the tariff act of 1922 and under the act of 1930. Results are based upon imports for consumption for the calendar year 1928. The principal difference between these tables and various other tables and publications issued by the Tariff Commission and used by the Congress during the consideration of the act of 1930 is that items in this table have been rearranged and grouped according to the Department of Commerce classification, whereas in all other tables and publications presented from time to time, data have been arranged by paragraphs and schedules as in the tariff act of 1922 and in the act of 1930. The comparison by statistical groups necessarily comprehends both free and dutiable imports, whereas in comparisons by tariff schedules dutiable imports alone are involved.

A further difference is that in this tabulation the values of free and dutiable imports for consumption are shown separately by groups for the act of 1922 and for the act of 1930. In other words, each of the acts is permitted to stand on its own basis. Thus, the duties computed for the act of 1922 have been related to the imports dutiable under that act and the duties for the act of 1930 have been related to imports dutiable under that act. This is the method used in the statistical abstract of the United States, in comparing ad valorem rates of duty on dutiable commodities under successive tariff acts. The rates thus computed differ from those shown in tables prepared by the commission for the use of Congress in which the computed duties both for the act of 1922 and for the act of 1930 have been related to a common base, viz, the imports dutiable under either act. When large items have been transferred from the free list to the dutiable list, or vice versa, the average ad valorem rates for the subgroups including such transfers may differ widely when computed by the two methods. This may be illustrated by reference to Group O of Tables A and B, Part III. There it is shown that the value of hides, skins, and manufactures dutiable under the act of 1922 was \$17,441,863 and under the act of 1930 \$150,290,990. The computed duties are \$7,477,836 and \$23,769,411, respectively. Relating the duties to the value of the imports there is obtained ad valorem equivalents of 42.88 under the act of 1922 and 15.82 under the act of 1930. The lower rate under the act of 1930 results from bringing into the calculation \$132,849,127 of hides and skins and leather and leather manufactures, dutiable at 10, 12½, 15, and 20 per cent under the act of 1930, which were free under the act of 1922. If the computed duties for the 1922 act and for the act of 1930 for hides, skins, and manufactures had been applied to a common base, viz, all imports dutiable under either act, the resulting average rates for this subgroup would have been 4.96 and 15.81, respectively. Other illustrations are found in the computations of ad valorem rates for Group 4—Wood and Paper—and in a less degree in other groups in which transfers to and from the free list have been made.