71st Congress, 1st Session - - - - - - House Document No. 15

TARIFF BILL OF 1929

COMPARATIVE PRINT

OF

THE TARIFF ACT OF 1922

WITH

H. R. 2667

A BILL To provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, to protect American labor, and for other purposes

AS REPORTED FROM THE COMMITTEE ON WAYS AND MEANS, MAY 9, 1929, TOGETHER WITH THE REPORT (H. REPT. No. 7) THEREON

[The Tariff Act of 1922 is shown in Roman type; the part to be omitted is inclosed in brackets; and the new matter recommended by the committee is shown in italic type]

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1929

HOUSE CONCURRENT RESOLUTION NO. 4

[Submitted by Mr. Hawley]

IN THE HOUSE OF REPRESENTATIVES,
May 7, 1929.

Resolved by the House of Representatives (the Senate concurring), That the bill (H. R. 2667) to provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, to protect American labor, and for other purposes, as reported from the Committee on Ways and Means to the House of Representatives on May 9, 1929, together with the text of the committee report, be printed as a House document with the bill matter showing the existing tariff law in roman type; the part proposed to be omitted enclosed in brackets, and the new legislation recommended by the committee in italic type, and that eighteen thousand five hundred additional copies of the publication be printed, of which twelve thousand shall be for the use of the House document room; five thousand for the Senate document room; one thousand for the Committee on Ways and Means of the House, and five hundred copies for the Committee on Finance of the Senate.

Adopted May 9, 1929.

UNION CALENDAR NO. 7

71st CONGRESS
1st SESSION

H. R. 2667

[Report No. 7]

IN THE HOUSE OF REPRESENTATIVES

MAY 7, 1929

Mr. HAWLEY introduced the following bill; which was referred to the Committee on Ways and Means and ordered to be printed

MAY 9, 1929

Committed to the Committee of the Whole House on the state of the Union and ordered to be printed

[The part shown in roman type is the existing Tariff Act of 1922; the part proposed to be omitted from the law is inclosed in black brackets, and the new matter recommended to existing law is in italic type]

A BILL

To provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, *to protect American labor*, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—DUTIABLE LIST

SECTION 1. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila) the rates of duty which are prescribed by the schedules and paragraphs of the dutiable list of this title, namely:

SCHEDULE 1—CHEMICALS, OILS, AND PAINTS

(For Subcommittee Report, see p. 255)

PARAGRAPH 1. Acids and acid anhydrides: Acetic acid containing by weight not more than 65 per centum of acetic acid, three-fourths of 1 cent per pound; containing by weight more than 65 per centum, 2 cents per pound; acetic anhydride, 5 cents per pound; boric acid, 1½ cents per pound; chloroacetic acid, 5 cents per pound; citric acid, [17] *18* cents per pound; *formic acid, 4 cents per pound;* lactic acid, containing by weight of lactic acid less than 30 per centum,

2 cents per pound; 30 per centum or more and less than 55 per centum, 4 cents per pound; and 55 per centum or more, 9 cents per pound: *Provided,* That any lactic-acid anhydride present shall be determined as lactic acid and included as such: *And provided further,* That the duty on lactic acid shall not be less than 25 per centum ad valorem; tannic acid, tannin, and extracts of nutgalls, containing by weight of tannic acid less than 50 per centum, [4] *6* cents per pound; 50 per centum or more and not medicinal, [10] *12* cents per pound; 50 per centum or more and medicinal, [20] *22* cents per pound; tartaric acid, [6] *8* cents per pound; arsenic acid, 3 cents per pound; gallic acid, [8] *10* cents per pound; *nitric acid, one-half of 1 cent per pound;* oleic acid or red oil, 1½ cents per pound; oxalic acid, [4] *6* cents per pound; phosphoric acid *containing by weight of phosphoric acid less than 80 per centum,* 2 cents per pound; *80 per centum or more, 3½ cents per pound;* pyrogallic acid, [12] *15* cents per pound; stearic acid, 1½ cents per pound; and all other acids and acid anhydrides not specially provided for, 25 per centum ad valorem.

PAR. 2. Acetaldehyde, aldol or acetaldol, aldehyde ammonia, butyraldehyde, crotonaldehyde, [paracetaldehyde,] *paracetaldehyde;* ethylene chlorohydrin, [ethylene dichloride, ethylene glycol, ethylene oxide, glycol monoacetate,] propylene chlorohydrin, [propylene dichloride, and propylene glycol,] *butylene chlorohydrin, ethylene dichloride, propylene dichloride, butylene dichloride; ethylene oxide, propylene oxide, butylene oxide; ethylene glycol, propylene glycol, butylene glycol, and all other glycols or dihydric alcohols; monoethanolamine, diethanolamine, triethanolamine, ethylene diamine, and all other hydroxy alkyl amines and alkylene diamines; allyl alcohol, crotonyl alcohol, vinyl alcohol, and all other olefin or unsaturated alcohols; homologues and polymers of all the foregoing; ethers, esters, salts and nitrogenous compounds of any of the foregoing, whether polymerized or unpolymerized; and mixtures in chief value of any one or more of the foregoing; all the foregoing not specially provided for,* 6 cents per pound and 30 per centum ad valorem.

PAR. 3. Acetone [, acetone oil,] and ethyl methyl ketone, *and their homologues, and acetone oil,* 25 per centum ad valorem.

PAR. 4. Alcohol: Amyl, butyl, *hexyl, and* propyl, *all the foregoing whether primary, secondary, or tertiary;* [and] fusel oil*; and mixtures in chief value of any one or more of the foregoing,* 6 cents per pound; methyl or wood (or methanol) [12] *18* cents per gallon; and ethyl for nonbeverage purposes only, 15 cents per gallon.

PAR. 5. All chemical elements, all chemical salts and compounds, all medicinal preparations, and all combinations and mixtures of any of the foregoing, all the foregoing obtained naturally or artificially and not specially provided for, 25 per centum ad valorem.

PAR. 6. Aluminum hydroxide or refined bauxite, one-half of 1 cent per pound; potassium aluminum sulphate or potash alum and ammonium aluminum sulphate or ammonia alum, three-fourths of 1 cent per pound; aluminum sulphate, alum cake or aluminous cake, containing not more than 15 per centum of alumina and more iron than the equivalent of one-tenth of 1 per centum of ferric oxide, three-tenths of 1 cent per pound; containing more than 15 per centum of alumina or not more iron than the equivalent of one-tenth of 1 per centum of ferric oxide, three-eighths of 1 cent per pound; all other aluminum salts and compounds not specially provided for, 25 per centum ad valorem.

PAR. 7. Ammonium carbonate and bicarbonate, [1½] *2* cents per pound; ammonium chloride, 1¼ cents per pound; ammonium nitrate, 1 cent per pound; ammonium perchlorate and ammonium phosphate, 1½ cents per pound; ammonium sulphate, one-fourth of 1 cent per pound; liquid anhydrous ammonia, 2½ cents per pound.

PAR. 8. Antimony: Oxide, 2 cents per pound; tartar emetic or potassium-antimony tartrate, 6 cents per pound; sulphides and other antimony salts and compounds, not specially provided for, 1 cent per pound and 25 per centum ad valorem.

PAR. 9. Argols, tartar, and wine lees, [crude or partly refined, containing not more than 90 per centum of potassium bitartrate, 5 per centum ad valorem;] containing [more than] 90 per centum *or more* of potassium bitartrate, 5 cents per pound; cream of tartar, 5 cents per pound; Rochelle salts or potassium-sodium tartrate, 5 cents per pound[; calcium tartrate, crude, 5 per centum ad valorem].

PAR. 10. Balsams: Copaiba, fir or Canada, Peru, tolu, styrax, and all other balsams, all the foregoing which are natural and uncompounded, 10 per centum ad valorem: *Provided,* That no article containing alcohol shall be classified for duty under this paragraph.

PAR. 11. [Gums:] Amber and amberoid unmanufactured, not specially provided for, $1 per pound; *synthetic gums and resins not specially provided for, 4 cents per pound and 30 per centum ad valorem;* arabic or senegal, [½] *one-half* of 1 cent per pound.

PAR. 12. Barium carbonate, precipitated, [1] *1½* cents per pound; barium chloride, [1¼] *2* cents per pound; barium dioxide, [4] *6* cents per pound; barium hydroxide, 1¼ cents per pound; [and] barium nitrate, 2 cents per pound; *and barium oxide, 2½ cents per pound.*

PAR. 13. Blackings, powders, liquids, and creams for cleaning or polishing, not specially provided for, 25 per centum ad valorem: *Provided,* That no preparations containing alcohol shall be classified for duty under this paragraph.

PAR. 14. Bleaching powder or chlorinated lime, three-tenths of 1 cent per pound.

PAR. 15. Caffeine, $1.50 per pound; *caffeine citrate, 90 cents per pound*; compounds of caffeine, 25 per centum ad valorem; *theobromine, 75 cents per pound;* impure tea, tea waste, tea siftings and sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May 16, 1908, entitled "An Act to amend an Act to prevent the importation of impure and unwholesome tea, approved March 2, 1897," and the Act of May 31, 1920, entitled "An Act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1921," 1 cent per pound.

PAR. 16. Calcium carbide, 1 cent per pound; *calcium oxalate, 4 cents per pound.*

PAR. 17. Calomel, corrosive sublimate, and other mercurial preparations, [45 per centum ad valorem] *22 cents per pound and 25 per centum ad valorem.*

PAR. 18. Carbon tetrachloride, 2½ cents per pound; chloroform, 6 cents per pound; tetrachloroethane and trichloroethylene, 35 per centum ad valorem.

PAR. 19. Casein or lactarene [,] *and mixtures of which casein or lactarene is the component material of chief value, not specially provided for,* 2½ cents per pound.

PAR. 20. Chalk or whiting or Paris white: Dry, ground, *or* bolted, [or precipitated, 25 per centum ad valorem;] *one-fourth of 1 cent per pound; precipitated, 25 per centum ad valorem*; ground in oil (putty), three-fourths of 1 cent per pound; put up in the form of cubes, blocks, sticks, or disks, or otherwise, including tailors', billiard, red, and manufactures of chalk not specially provided for, 25 per centum ad valorem.

PAR. 21. Chemical compounds, mixtures, and salts, of which gold, platinum, rhodium, or silver constitutes the element of chief value, 25 per centum ad valorem.

PAR. 22. Chemical compounds, salts, and mixtures of bismuth, 35 per centum ad valorem.

PAR. 23. Chemicals, drugs, medicinal and similar substances, whether dutiable or free, when imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, including powders to put up in medicinal doses, shall be dutiable at not less than 25 per centum ad valorem.

PAR. 24. Chemical elements, and chemical and medicinal compounds, preparations, mixtures, and salts, distilled or essential oils, expressed or extracted oils, animal oils and greases, ethers and esters, flavoring and other extracts, and natural or synthetic fruit flavors, fruit esters, oils and essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds

not specially provided for, if containing 20 per centum of alcohol or less, 20 cents per pound and 25 per centum ad valorem; containing more than 20 per centum and not more than 50 per centum of alcohol, 40 cents per pound and 25 per centum ad valorem; containing more than 50 per centum of alcohol, 80 cents per pound and 25 per centum ad valorem.

PAR. 25. Chicle, crude, 10 cents per pound; refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing, 15 cents per pound.

PAR. 26. Chloral hydrate, terpin hydrate, thymol, [urea,] and glycerophosphoric acid, and salts and compounds of glycerophosphoric acid, 35 per centum ad valorem; *diethylbarbituric acid and salts and compounds thereof, $2.50 per pound.*

PAR. 27. Coal-tar products:

(*a*) (1) Acetanilide not suitable for medicinal use, alphanaphthol, aminobenzoic acid, aminonaphthol, aminophenetole, aminophenol, aminosalicylic acid, aminoanthraquinone, aniline oil, aniline salt, anthraquinone, arsanilic acid, benzaldehyde not suitable for medicinal use, benzal chloride, benzanthrone, benzidine, benzidine sulfate, benzoic acid not suitable for medicinal use, benzoquinone, benzoyl chloride, benzyl chloride, benzylethylaniline, betanaphthol not suitable for medicinal use, bromobenzene, chlorobenzene, chlorophthalic acid, cinnamic acid, cumidine, dehydrothiotoluidine, diaminostilbene, dianisidine, dichlorophthalic acid, dimethylaniline, dimethylaminophenol, dimethylphenylbenzylammonium hydroxide, dimethylphenylenediamine, dinitrobenzene, dinitroclorobenzene, dinitronaphthalene, dinitrophenol, dinitrotoluene, dihydroxynaphthalene, diphenylamine, hydroxyphenylarsinic acid, metanilic acid, methylanthraquinone, naphthylamine, naphthylenediamine, nitroaniline, nitroanthraquinone, nitrobenzaldehyde, nitrobenzene, nitronaphthalene, nitrophenol, nitrophenylenediamine, nitrosodimethylaniline, nitrotoluene, nitrotoluylenediamine, [phenol,] phenylenediamine, phenylhydrazine, phenylnaphthylamine, phenylglycine, phenylglycineortho-carboxylic acid, phthalic acid, phthalic anhydride, phthalimide, quinaldine, quinoline, resorcinol not suitable for medicinal use, salicylic acid and its salts not suitable for medicinal use, sulfanilic acid, thiocarbanilide, thiosalicylic acid, tetrachlorophthalic acid, tetramethyldiaminobenzophenone, tetramethyldiaminodiphenylmethane, toluene sulfochloride, toluene sulfonamide, tribromophenol, toluidine, tolidine, tolylenediamine, xylidine, anthracene having a purity of 30 per centum or more, carbazole having a purity of 65 per centum or more, [metacresol having a purity of 90 per centum or more,] naphthalene which after the removal of all water present has a solidifying point of seventy-nine degrees centigrade or

above [, orthocresol having a purity of 90 per centum or more, paracresol having a purity of 90 per centum or more]; all the foregoing products in this paragraph whether obtained, derived, or manufactured from coal tar or other source;

(2) all distillates of coal tar, blast-furnace tar, oil-gas tar, and water-gas tar, which on being subjected to distillation yield in the portion distilling below one hundred and ninety degrees centigrade a quantity of tar acids equal to or more than 5 per centum of the original distillate or which on being subjected to distillation yield in the portion distilling below two hundred and fifteen degrees centigrade a quantity of tar acids equal to or more than 75 per centum of the original distillate;

(3) all [similar products] *products*, by whatever name known, which *are similar to any of the products provided for in this paragraph or in paragraph 1651, and which* are obtained, derived, or manufactured in whole or in part from any of the products provided for in this paragraph [,] or [from any of the products provided for] in paragraph [1549] *1651*;

(4) all mixtures, including solutions, consisting in whole or in part of any of the foregoing products provided for in this paragraph, except sheep dip and medicinal soaps;

(5) all the foregoing products provided for in this paragraph, not colors, dyes, or stains, color acids, color bases, color lakes, leuco-compounds, indoxyl, indoxyl compounds, ink powders, photographic chemicals, medicinals, synthetic aromatic or odoriferous chemicals, synthetic resin-like products, synthetic tanning materials, or explosives, and not specially provided for in paragraph 28 or [1549] *1651*, 40 per centum ad valorem [based upon the American selling price (as defined in subdivision (f) of section 402, Title IV) of any similar competitive article manufactured or produced in the United States,] and 7 cents per pound.

(*b*) *Metacresol having a purity of 90 per centum or more, orthocresol having a purity of 90 per centum or more, paracresol having a purity of 90 per centum or more, phenol, carbolic acid which on being subjected to distillation yields in the portion distilling below one hundred and ninety degrees centigrade a quantity of tar acids equal to or more than 5 per centum of the original distillate, cresylic acid which on being subjected to distillation yields in the portion distilling below two hundred and fifteen degrees centigrade a quantity of tar acids equal to or more than 75 per centum of the original distillate, and any mixture of any of the foregoing products with any of the products provided for in paragraph* [1549] *1651, 20 per centum ad valorem and 3½ cents per pound* [: *Provided*, That for a period of two years beginning on the day following the passage of this Act the ad valorem rate of duty shall be 55 per centum instead of 40 per centum].

(*c*) *The ad valorem rates provided in this paragraph shall be based upon the American selling price (as defined in subdivision (g) of section 402, Title IV), of any similar competitive article manufactured or produced in the United States.* If there is no similar competitive article manufactured or produced in the United States then the ad valorem rate shall be based upon the United States value, as defined in subdivision [(d)] (*e*) of section 402, Title IV.

(*d*) For the purposes of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner [: *Provided,* That no duty imposed under this paragraph shall be increased under the provisions of section 315].

PAR. 28. Coal-tar products: All colors, dyes, or stains, whether soluble or not in water, color acids, color bases, color lakes, leuco-compounds, whether colorless or not, indoxyl, and indoxyl compounds; ink powders; photographic chemicals; acetanilide suitable for medicinal use, acetphenetidine, acetylsalicylic acid, antipyrine, benzaldehyde suitable for medicinal use, benzoic acid suitable for medicinal use, beta-naphthol suitable for medicinal use, guaiacol and its derivatives, phenolphthalein, resorcinol suitable for medicinal use, salicylic acid and its salts suitable for medicinal use, salol, and other medicinals; sodium benzoate; saccharin; artificial musk, benzyl acetate, benzyl benzoate, coumarin, diphenyloxide, methyl anthranilate, methyl salicylate, phenylacetaldehyde, phenylethyl alcohol, and other synthetic odoriferous or aromatic chemicals, including flavors, all [of] these products not marketable as perfumery, cosmetics, or toilet preparations, and not mixed and not compounded, and not containing alcohol; synthetic phenolic resin and all resin-like products prepared from phenol, cresol, phthalic anhydride, coumarone, indene, or from any other article or material provided for in paragraph 27 or [1549] *1651*, all [of] these products whether in a solid, semisolid, or liquid condition; synthetic tanning materials; picric acid, trinitrotoluene, and other explosives except smokeless powders; all [of] the foregoing products provided for in this paragraph, when obtained, derived, or manufactured in whole or in part from any of the products provided for in paragraph 27 or [1549] *1651*; natural alizarin and natural indigo, and colors, dyes, stains, color acids, color bases, color lakes, leuco-compounds, indoxyl, and indoxyl compounds, obtained, derived, or manufactured in whole or in part from natural alizarin or natural indigo; natural methyl salicylate or oil of wintergreen or oil of sweet birch; natural coumarin; natural guaiacol and its derivatives; and all mixtures, including solutions, consisting in whole or in part of any of the articles or

materials provided for in this paragraph, excepting mixtures of synthetic odoriferous or aromatic chemicals, 45 per centum ad valorem based upon the American selling price (as defined in subdivision [(f)] (*g*) of section 402, Title IV) of any similar competitive article manufactured or produced in the United States, and 7 cents per pound [: *Provided*, That for a period of two years beginning on the day following the passage of this Act the ad valorem rate of duty shall be 60 per centum instead of 45 per centum]. If there is no similar competitive article manufactured or produced in the United States then the ad valorem rate shall be based upon the United States value, as defined in subdivision [(d)] (*e*) of section 402, Title IV. For the purposes of this paragraph any coal-tar product provided for in this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner: [*Provided*, That no duty imposed under this paragraph shall be increased under the provisions of section 315:] *Provided*, That the specific duty of 7 cents per pound herein provided for on colors, dyes, or stains, whether soluble or not in water, color acids, color bases, color lakes, leuco-compounds, indoxyl, and indoxyl compounds, shall be based on standards of strength which shall be established by the Secretary of the Treasury, and that upon all importations of such articles which exceed such standards of strength the specific duty of 7 cents per pound shall be computed on the weight which the article would have if it were diluted to the standard strength, but in no case shall any such articles of whatever strength [pay] *be subject to* a specific duty of less than 7 cents per pound: *Provided further*, That [beginning six months after the date of passage of this Act] it shall be unlawful to import or bring into the United States any such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound unless the immediate container and the invoice shall bear a plain, conspicuous, and truly descriptive statement of the identity and percentage, exclusive of diluents, of such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound contained therein: *Provided further*, That on and after the passage of this Act it shall be unlawful to import or bring into the United States any such color, dye, stain, color acid, color base, color lake, leuco-compound, indoxyl, or indoxyl compound, if the immediate container or the invoice bears any statement, design, or device regarding the article or the ingredients or substances contained therein which is false, fraudulent, or misleading in any particular: *Provided further*, That in the enforcement of the foregoing provisos in this paragraph the Secretary of the Treasury shall adopt a standard of strength for each dye or other article which shall con-

form as nearly as practicable to the commercial strength in ordinary use in the United States prior to July 1, 1914; that if a dye or other article has been introduced into commercial use since said date then the standard of strength for such dye or other article shall conform as nearly as practicable to the commercial strength in ordinary use; that if a dye or other article was or is ordinarily used in more than one commercial strength, then the lowest commercial strength shall be adopted as the standard of strength for such dye or other article: *Provided further*, That any article or product which is within the terms of paragraph 1, 5, 38, 40, 61, 68, 84, or [1585] *1689*, as well as within the terms of paragraph 27, 28, or [1549] *1651*, shall be assessed for duty or exempted from duty as the case may be under paragraph 27, 28, or [1549] *1651*.

PAR. 29. Cobalt: Oxide, 20 cents per pound; sulphate and linoleate, 10 cents per pound; and all other cobalt salts and compounds, 30 per centum ad valorem.

PAR. 30. [Cellulose esters, collodion] *Collodion* and other liquid solutions of pyroxylin, of other cellulose esters or ethers, or of cellulose, 35 cents per pound.

PAR. 31. [Compounds of pyroxylin, of other cellulose esters or ethers, or of cellulose, by whatever name known (except compounds of cellulose known as vulcanized or hard fiber), in blocks, sheets, rods, tubes, or other forms, and not made into finished or partly finished articles, 40 cents per pound; made into finished or partly finished articles, of which any of the foregoing is the component material of chief value, 60 per centum ad valorem: *Provided*, That all such articles (except photographic and moving-picture films), whether or not more specifically provided for elsewhere, shall be dutiable under this paragraph.] *(a) Cellulose acetate, and compounds, combinations, or mixtures containing cellulose acetate:*

(1) In blocks, sheets, rods, tubes, powder, flakes, briquets, or other forms, whether or not colloided, and cellulose acetate rayon waste and other cellulose acetate waste, all the foregoing not made into finished or partly finished articles, 50 cents per pound;

(2) made into finished or partly finished articles of which any of the foregoing is the component material of chief value, and not specially provided for, 80 per centum ad valorem.

(b) All compounds of cellulose (except cellulose acetate, but including pyroxylin and other cellulose esters and ethers), and all compounds, combinations, or mixtures of which any such compound is the component material of chief value:

(1) In blocks, sheets, rods, tubes, powder, flakes, briquets, or other forms, whether or not colloided, not made into finished or partly finished articles, 40 cents per pound, except that transparent sheets more than

three one-thousandths of one inch and not more than thirty-two one-thousandths of one inch in thickness shall be subject to duty at the rate of 45 cents per pound;

(2) *made into finished or partly finished articles of which any of the foregoing is the component material of chief value, not specially provided for, 60 per centum ad valorem:*

(3) *transparent sheets of cellulose, not exceeding three one-thousandths of one inch in thickness, chiefly used for wrapping, by whatever name known, 45 per centum ad valorem.*

PAR. 32. Compounds of cellulose, known as vulcanized or hard fiber, made wholly or in chief value of cellulose, 35 per centum ad valorem.

PAR. 33. Compounds of casein, known as galalith, or by any other name, in blocks, sheets, rods, tubes, or other forms, not made into finished or partly finished articles, 25 cents per pound; made into finished or partly finished articles of which any of the foregoing is the component material of chief value not specially provided for, 40 cents per pound and [25] *50* per centum ad valorem.

PAR. 34. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and all other drugs of vegetable or animal origin; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem: *Provided,* That the term "drug" wherever used in this Act shall include only those substances having therapeutic or medicinal properties and chiefly used for medicinal purposes: *And provided further,* That no article containing alcohol shall be classified for duty under this paragraph.

PAR. 35. Aconite, aloes, asafetida, cocculus indicus, ipecac, jalap, manna; marshmallow or althea root, leaves and flowers; maté, and pyrethrum or insect flowers; all the foregoing which are natural and uncompounded, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem; *Provided,* That no article containing alcohol shall be classified for duty under this paragraph.

PAR. 36. [Buchu leaves, 10 cents per pound; coca] *Coca* leaves, 10 cents per pound; gentian, one-fourth of 1 cent per pound; [licorice root, one-half of 1 cent per pound;] sarsaparilla root, 1 cent per

pound; belladonna, digitalis, henbane, and stramonium, 25 per centum ad valorem.

PAR. 37. Ergot, 10 cents per pound.

PAR. 38. Ethers and esters: Diethyl sulphate and dimethyl sulphate, 25 per centum ad valorem; ethyl acetate, 3 cents per pound; *butyl acetate, 7 cents per pound;* ethyl chloride, 15 cents per pound; ethyl ether, 4 cents per pound; and ethers and esters of all kinds not specially provided for, 25 per centum ad valorem: *Provided,* That no article containing more than 10 per centum of alcohol shall be classified for duty under this paragraph.

PAR. 39. Extracts, dyeing and tanning: Chestnut, cutch, chlorophyll, divi-divi, fustic, hemlock, logwood, mangrove, myrobalan, oak, Persian berry, quebracho, sumac, saffron, safflower, saffron cake, valonia, wattle, and other extracts, decoctions, and preparations of vegetable origin used for dyeing, coloring, staining, or tanning, not specially provided for, and combinations and mixtures of the foregoing articles in this paragraph, 15 per centum ad valorem: *Provided,* That no article containing alcohol shall be classified for duty under this paragraph.

PAR. 40. Flavoring extracts and natural or synthetic fruit flavors, fruit esters, oils, and essences, all the foregoing not containing alcohol, and not specially provided for, 25 per centum ad valorem.

PAR. 41. Formaldehyde solution or formalin, 2 cents per pound; solid formaldehyde or paraformaldehyde, 8 cents per pound; and hexamethylenetetramine, 25 per centum ad valorem.

PAR. 42. Edible gelatin, valued at less than 40 cents per pound, 20 per centum ad valorem and [3½] *5* cents per pound; valued at 40 cents or more per pound, 20 per centum ad valorem and 7 cents per pound; gelatin, glue, glue [size] *size,* and fish glue, not specially provided for, valued at less than 40 cents per pound, [20] *25* per centum ad valorem and [1½] *2* cents per pound; valued at 40 cents or more per pound, [20] *25* per centum ad valorem and [7] *8* cents per pound; casein glue, agar agar, *pectin,* isinglass [and other fish sounds, cleaned, split, or otherwise prepared], and manufactures, wholly or in chief value of gelatin, [glue] *glue,* or glue size, 25 per centum ad valorem.

PAR. 43. Glycerin, crude, 1 cent per pound; refined, 2 cents per pound.

PAR. 44. Ink, and ink powders not specially provided for, 20 per centum ad valorem.

PAR. 45. Iodine, resublimed, 20 cents per pound.

PAR. 46. Bromine and all bromine compounds not specially provided for, 10 cents per pound.

PAR. 47. Lead: Acetate, white, 2½ cents per pound; acetate, brown, gray, or yellow, 2 cents per pound; nitrate, arsenate, and resinate, 3 cents per pound; and all other lead compounds not specially provided for, 30 per centum ad valorem.

PAR. 48. Licorice, extracts of, in pastes, rolls, or other forms, 25 per centum ad valorem.

PAR. 49. Lime, citrate of, 7 cents per pound; *juice of lemons, limes, oranges, or other citrus fruits, unfit for beverage purposes, 5 cents per pound.*

PAR. 50. Magnesium: Carbonate, precipitated, 1½ cents per pound; chloride, anhydrous, 1 cent per pound; chloride, not specially provided for, five-eighths of 1 cent per pound; sulphate or Epsom salts, [one-half of] *1* cent per pound; *kieserite, one-fourth of 1 cent per pound;* oxide or calcined magnesia, [medicinal, 3½] *7* cents per pound [; oxide or calcined magnesia not suitable for medicinal use, 3½ cents per pound].

PAR. 51. Manganese: Borate, resinate, sulphate, and other manganese compounds and salts, not specially provided for, 25 per centum ad valorem.

PAR. 52. Menthol, 50 cents per pound; *natural crude* camphor [, crude, natural,] *and synthetic camphor,* 1 cent per pound; *natural refined* camphor, [refined or synthetic,] 6 cents per pound.

PAR. 53. Oils, animal *and fish*: Sod, herring, and menhaden, 5 cents per gallon; whale and seal, 6 cents per gallon; sperm, *crude,* 10 cents per gallon; *sperm, refined or otherwise processed, 14 cents per gallon; spermaceti wax, 6 cents per pound;* [and all fish oils, not specially provided for, 20 per centum ad valorem;] wool grease *containing more than 2 per centum of free fatty acids, 1 cent per pound; containing 2 per centum or less of free fatty acids and not suitable for medicinal use, 2 cents per pound; suitable for medicinal use, including adeps lanæ, hydrous or anhydrous, 3 cents per pound* [, crude, including that known commercially as degras or brown wool grease, one-half of 1 cent per pound; wool grease, not crude, including adeps lanæ, hydrous and anhydrous, 1 cent per pound]; all other animal *and fish* oils, fats, and greases, not specially provided for, 20 per centum ad valorem.

PAR. 54. Oils, *vegetable* [expressed or extracted]: Castor [oil], 3 cents per pound; hempseed [oil], 1½ cents per pound; linseed or flaxseed [oil], [raw, boiled, or oxidized,] *and combinations and mixtures in chief value of such oil,* [3 3/10] *4 16/100* cents per pound; olive [oil], weighing with the immediate container less than forty pounds, 7½ cents per pound on contents and containers; olive [oil], not specially provided for, 6½ cents per pound; poppy-seed [oil], [raw, boiled, or oxidized,] 2 cents per pound; rapeseed [oil], 6 cents per gallon; all other expressed [and] *or* extracted oils, not specially provided for, 20 per centum ad valorem.

PAR. 55. Coconut oil, 2 cents per pound; cottonseed oil, 3 cents per pound; peanut oil, 4 cents per pound; *palm-kernel oil, 1 cent per pound; sesame oil, 3 cents per pound;* and [soya-bean] *soy-bean* oil, [2½] *5* cents per pound.

PAR. 56. Alizarin assistant, Turkey red oil, sulphonated castor or other sulphonated animal or vegetable oils, soaps made in whole or in part from castor oil, and all soluble greases; all [of] the foregoing in whatever form, and [used] *suitable for use* in the processes of softening, dyeing, tanning, or finishing, not specially provided for, 35 per centum ad valorem.

PAR. 57. Hydrogenated or hardened oils and fats, 4 cents per pound; other oils and fats, the composition and properties of which have been changed by vulcanizing, oxidizing, chlorinating, nitrating, or any other chemical process, and not specially provided for, 20 per centum ad valorem.

PAR. 58. Combinations and mixtures of animal, vegetable, or mineral oils or of any of them (except combinations or mixtures containing essential or distilled oils), with or without other substances, and not specially provided for, 25 per centum ad valorem, *but not less than the rate applicable to the component material subject to the highest rate of duty: Provided,* That no article containing alcohol shall be classified for duty under this paragraph.

PAR. 59. Oils, distilled or essential: [Lemon] *Lemon, grapefruit,* and orange, 25 per centum ad valorem; clove, eucalpytus, peppermint, patchouli, sandalwood, and all other essential and distilled oils not specially provided for, 25 per centum ad valorem: *Provided,* That no article mixed or compounded *with* or containing alcohol shall be classified for duty under this paragraph.

PAR. 60. Opium containing not less than 8.5 per centum of anhydrous morphine, [crude or unmanufactured and not adulterated,] $3 per pound; [powdered, or otherwise advanced beyond the condition of crude or unmanufactured, and containing 15 per centum or less of moisture, $4 per pound;] morphine, morphine sulphate, and all opium alkaloids and salts, esters, and other derivatives thereof, $3 per ounce; cocaine, ecgonine, and salts, esters, and other derivatives thereof, $2.60 per ounce; tincture of opium, such as laudanum, and other liquid preparations of opium, not specially provided for, 60 per centum ad valorem; opium containing less than 8.5 per centum of anhydrous morphine, $6 per pound: *Provided,* That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of [an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9, 1909, as amended by an Act approved January 17, 1914] *the Narcotic Drugs Import and Export Act, as amended.*

PAR. 61. Perfume materials: Ambergris, castoreum, civet, and musk grained or in pods, 20 per centum ad valorem; anethol, citral, geraniol, heliotropin, ionone, rhodinol, safrol, terpineol, vanillin, and all natural or synthetic odoriferous or aromatic chemicals, all the foregoing not mixed and not compounded, and not specially provided for, 45 per centum ad valorem; all mixtures or combinations containing essential or distilled oils, or natural or synthetic odoriferous or aromatic substances, 40 cents per pound and 50 per centum ad valorem: *Provided*, That only materials not marketable as perfumery, cosmetics, or toilet preparations, and not containing more than 10 per centum of alcohol, shall be classified for duty under this paragraph: *Provided further*, That all of the foregoing materials containing more than 10 per centum of alcohol shall be classified for duty under paragraph 62 as toilet preparations.

PAR. 62. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, tooth soaps, pastes, theatrical grease paints, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 75 per centum ad valorem; if not containing alcohol, 75 per centum ad valorem; *bath salts, whether or not having medicinal properties, 25 per centum ad valorem.*

PAR. 63. Floral or flower waters containing no alcohol, not specially provided for, 20 per centum ad valorem; bay rum or bay water, whether distilled or compounded, 40 cents per pound and 60 per centum ad valorem.

PAR. 64. [Paris green and] London purple, 15 per centum ad valorem.

PAR. 65. Phosphorus, 8 cents per pound; *phosphorus oxychloride and phosphorus trichloride, 6 cents per pound.*

PAR. 66. Plasters, healing or curative, of all kinds, and court-plaster, 20 per centum ad valorem.

PAT. 67. Paints, colors, and pigments, commonly known as artists' paints or colors, [whether in tubes, cakes, jars, pans, or other forms,] not assembled in paint sets, kits, or color outfits, *in tubes or jars, 2 cents each; in cakes, pans, or other forms, 1¼ cents each; and in addition on all the foregoing*, 40 per centum ad valorem; paints, colors, and pigments in tubes, cakes, jars, pans, or other forms, when assembled in paint sets, kits, or color outfits, with or without brushes, water pans, outline drawing, stencils, or other articles, 70 per centum ad valorem.

PAR. 68. Pigments, colors, stains, and paints, including enamel paints, whether dry, mixed, or ground in or mixed with water, oil, or solutions other than oil, not specially provided for, 25 per centum ad valorem.

PAR. 69. Barytes ore, crude or unmanufactured, $4 per ton; ground or otherwise manufactured, $7.50 per ton; precipitated barium sulphate or blanc fixe, [1] *1¼* cents per pound.

PAR. 70. Blue pigments and all blues containing iron ferrocyanide or iron ferricyanide, in pulp, dry, or ground in or mixed with oil or water, 8 cents per pound; ultramarine blue, dry, in pulp, or ground in or mixed with oil or water, wash and all other blues containing ultramarine, 3 cents per pound.

PAR. 71. Bone black or bone char, *and* blood char, [and decolorizing and deodorizing chars or carbons,] 20 per centum ad valorem; *decolorizing, deodorizing, or gas-absorbing chars and carbons, whether or not activated, and all activated chars and carbons, 45 per centum ad valorem.*

PAR. 72. Chrome yellow, chrome green, and other colors containing chromium, in pulp, dry, or ground in or mixed with oil or water, 25 per centum ad valorem.

PAR. 73. Gas black, lampblack, and all other black pigments, by whatever name known, dry or ground in or mixed with oil or water, and not specially provided for, 20 per centum ad valorem.

PAR. 74. Lead pigments: Litharge, 2½ cents per pound; orange mineral, 3 cents per pound; red lead, 2¾ cents per pound; white lead, 2½ cents per pound; all pigments containing lead, dry or in pulp, or ground in or mixed with oil or water, not specially provided for, 30 per centum ad valorem.

PAR. 75. Ochers, siennas, and umbers, crude or not ground, one-eighth of 1 cent per pound; washed or ground, three-eighths of 1 cent per pound; iron-oxide and iron-hydroxide pigments not specially provided for, 20 per centum ad valorem.

PAR. 76. Satin white and precipitated calcium sulphate, one-half of 1 cent per pound.

PAR. 77. Spirit varnishes containing less than 5 per centum of methyl alcohol, $2.20 per gallon and 25 per centum ad valorem; spirit varnishes containing 5 per centum or more of methyl alcohol, and all other varnishes, including so-called gold size or japan, not specially provided for, 25 per centum ad valorem.

PAR. 78. Vermilion reds containing quicksilver, dry or ground in or mixed with oil or water, [28] *22* cents per pound *and 20 per centum ad valorem; cuprous oxide, 35 per centum ad valorem.*

PAR. 79. Zinc oxide and leaded zinc oxides containing not more than 25 per centum of lead, in any form of dry powder, 1¾ cents per pound; ground in or mixed with oil or water, 2¼ cents per pound; lithopone, and other combinations or mixtures of zinc sulphide and barium sulphate *containing by weight less than 30 per centum of zinc sulphide,* 1¾ cents per pound; *containing by weight 30 per centum or more of zinc sulphide, 1¾ cents per pound and 20 per centum ad valorem.*

PAR. 80. Potassium: Chromate and dichromate, 2¼ cents per pound; *citrate, 18 cents per pound*; chlorate and perchlorate, [1½] *2¼* cents per pound; ferricyanide or red prussiate of potash, 7 cents per pound; ferrocyanide or yellow prussiate of potash, 4 cents per pound; iodide, 25 cents per pound; bromide, 10 cents per pound; bicarbonate, 1½ cents per pound; carbonate, three-fourths of 1 cent per pound; hydroxide or caustic potash, 1 cent per pound; nitrate or saltpeter, refined, [one-half of 1 cent] *5½ cents* per pound; and permanganate, [4] *6* cents per pound.

PAR. 81. [Santonin, and salts of, 75 cents per pound.] *Sodium and potassium, 25 per centum ad valorem.*

PAR. 82. Soap: Castile, 15 per centum ad valorem; toilet, 30 per centum ad valorem; all other soap and soap [powder not] *powder, not* specially provided for, 15 per centum ad valorem.

PAR. 83. Sodium: Arsenate, 1 cent per pound; bicarbonate or baking soda, one-fourth of 1 cent per pound; borate or borax, refined, one-eighth of 1 cent per pound; bromide, 10 cents per pound; carbonate, calcined, or soda ash, hydrated or sal soda, and monohydrated, one-fourth of 1 cent per pound; chlorate, 1½ cents per pound; chloride or salt, in bags, sacks, barrels, or other packages, 11 cents per one hundred pounds; in bulk, 7 cents per one hundred pounds; *citrate, 15 cents per pound*; chromate and dichromate, 1¾ cents per pound; formate, [2] *2¾* cents per pound; ferrocyanide or yellow prussiate of soda, 2 cents per pound; hydroxide or caustic soda, one-half of 1 cent per pound; nitrite, [3] *4½* cents per pound; *oxalate, 3½ cents per pound*; phosphate (*except pyro phosphate*) *containing by weight less than 45 per centum of water, 1 cent per pound; phosphate (except pyro phosphate) not specially provided for, 2 cents per pound* [, one-half of 1 cent per pound]; sesquicarbonate, one-fourth of 1 cent per pound; *silicofluoride, 1¾ cents per pound;* sulphate, crystallized, or Glauber salt, $1 per ton; sulphate, anhydrous, [$2] *$4* per ton; sulphide, containing not more than 35 per centum of sodium sulphide, three-eighths of 1 cent per pound; containing more than 35 per centum, three-fourths of 1 cent per pound; silicate, sulphite, bisulphite, metabisulphite, and thiosulphate, three-eighths of 1 cent per pound.

PAR. 84. Sodium hydrosulphite, hydrosulphite compounds, sulphoxylate compounds, and all combinations and mixtures of the foregoing, 35 per centum ad valorem.

PAR. 85. Starch: Potato, [1¾] *2½* cents per pound; and all other starches not specially provided for, [1] *1½* cents per pound.

PAR. 86. Dextrine, made from potato starch or potato flour, [2¼] *3* cents per pound; dextrine, not otherwise provided for, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch, [1¼] *2* cents per pound.

PAR. 87. Strontium: Carbonate, precipitated, nitrate, and oxide, 25 per centum ad valorem.

PAR. 88. Strychnine, and salts of, [15] *20* cents per ounce.

PAR. 89. Thorium nitrate, thorium oxide, and other salts of thorium not specially provided for, cerium nitrate, cerium fluoride, and other salts of cerium not specially provided for, and gas-mantle scrap consisting in chief value of metallic oxides, 35 per centum ad valorem.

PAR. 90. Tin bichloride, tin tetrachloride, and all other chemical compounds, mixtures, and salts, of which tin constitutes the element of chief value, 25 per centum ad valorem.

PAR. 91. Titanium potassium oxalate, and all compounds and mixtures containing titanium, 30 per centum ad valorem.

PAR. 92. Vanadic acid, vanadic anhydride, and salts of the foregoing, 40 per centum ad valorem; chemical compounds, mixtures, and salts, wholly or in chief value of vanadium, not elsewhere provided for, 40 per centum ad valorem.

PAR. [92] *93*. Vanilla beans, 30 cents per pound; tonka beans, 25 cents per pound.

PAR. [93] *94*. Zinc chloride, 1 3/10 cents per pound; zinc sulphate, three-fourths of 1 cent per pound; and zinc sulphide, [1½] *3* cents per pound.

PAR. 95. Collodion emulsion, 25 per centum ad valorem.

SCHEDULE 2.—EARTHS, EARTHENWARE, AND GLASSWARE

(For Subcommittee Report, see p. 264)

PAR. 201. (*a*) Bath brick, chrome brick, and fire brick, not specially provided for, 25 per centum ad valorem; magnesite brick, three-fourths of 1 cent per pound and 10 per centum ad valorem.

[1536] (*b*) *All other brick, not specially provided for: Not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, $1.25 per thousand; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, 5 per centum ad valorem, but not less than $1.50 per thousand.*

PAR. 202. (*a*) Tiles, unglazed, glazed, ornamented, hand painted, enameled, vitrified, semivitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved or corrugated, and all other [earthenware] *earthen* tiles and tiling by whatever name known[,] *(*except pill tiles [and so-called quarries or quarry tiles, red or brown, and measuring seven-eighths of an inch or over in thickness], but including tiles wholly or in part of cement*), all the foregoing* valued at not more than 40 cents per square foot, [8] *10* cents per square foot, but not less than [45] *50* nor more than [60] *70* per centum ad valorem; valued at more than 40 cents per square foot, [50] *60* per centum ad [valorem;] *valorem.*

[mantels] (*b*) *Mantels*, friezes, and articles of every description or parts thereof, composed wholly or in chief value of [earthenware] *earthen* tiles or tiling, except pill tiles, 50 per centum ad [valorem;] *valorem.*

[so-called quarries or quarry tiles, red or brown, and measuring seven-eighths of an inch or over in thickness, 3 cents per square foot, but not less than 30 per centum ad valorem.]

PAR. 203. Limestone (not suitable for use as monumental or building stone), crude, or crushed but not pulverized, 5 cents per one hundred pounds; lime, not specially provided for, 10 cents per one hundred pounds, including the weight of the container; hydrated lime, 12 cents per one hundred pounds, including the weight of the container.

PAR. 204. Crude magnesite, five-sixteenths of 1 cent per pound; caustic calcined magnesite, [five-eighths] *fifteen-sixteenths* of 1 cent per pound; dead burned and grain magnesite, *and periclase*, not suitable for manufacture into oxychloride cements, twenty-three fortieths of 1 cent per pound.

PAR. 205. (*a*) Plaster rock or gypsum, ground or calcined, $1.40 per [ton;] *ton.*

[1543] (*b*) *Roman, Portland, and other hydraulic cement or cement clinker, 8 cents per one hundred pounds, including the weight of the container;* white nonstaining Portland cement, 8 cents per one hundred pounds, including the weight of the [container; Keene's] *container.*

(*c*) *Keene's* cement, and other cement of which gypsum is the component material of chief [value,] *value:* [valued] *Valued* at $14 per ton or less, $3.50 per ton; valued above $14 and not above $20 per ton, $5 per ton; valued above $20 and not above $40 per ton, $10 per ton; valued above $40 per ton, $14 per ton; other cement, not specially provided for, 20 per centum ad valorem.

[1440] (*d*) *Statues, statuettes, and bas-reliefs, wholly or in chief value of plaster of Paris, not specially provided for,* [35] *50 per centum ad* [valorem.] *valorem;* manufactures of *which* plaster of Paris is the component material of chief value, not specially provided for, 35 per centum ad valorem.

PAR. 206. Pumice stone, unmanufactured, valued at $15 or less per ton, one-tenth of 1 cent per pound; valued at more than $15 per ton, one-fourth of 1 cent per pound; wholly or partly manufactured, fifty-five one-hundredths of 1 cent per pound; manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for, 35 per centum ad valorem.

PAR. 207. Clays or earths, unwrought or unmanufactured, including common blue clay and Gross-Almerode glass pot clay, not specially provided for, $1 per ton; wrought or manufactured, not specially provided for, $2 per ton; china clay or kaolin, $2.50 per ton; *crude*

feldspar, $1.50 per ton; bauxite, crude, not refined or otherwise advanced in condition in any manner, $1 per ton; fuller's earth, unwrought and unmanufactured, $1.50 per ton; wrought or manufactured, $3.25 per ton; silica, crude, not specially provided for, $4 per ton; silica, suitable for use as a pigment, not specially provided for, $7.50 per ton; fluorspar, [$5.60] *$8.40* per ton.

PAR. 208. Mica, unmanufactured, valued at not above 15 cents per pound, 4 cents per pound; valued above 15 cents per pound, 25 per centum ad valorem; mica, cut or trimmed, and mica splittings, 30 per centum ad valorem; mica plates, and built-up mica, and all manufactures of mica or of which mica is the component material of chief value, *by whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this Act,* 40 per centum ad valorem; *waste, scrap, and* ground mica, 20 per centum ad valorem.

PAR. 209. Talc, steatite or soapstone, and French chalk, crude and unground, one-fourth of 1 cent per pound; ground, washed, powdered, or pulverized (except toilet preparations), [25] *30* per centum ad valorem; cut or sawed, or in blanks, crayons, cubes, disks, or other forms, 1 cent per pound; manufactures (except toilet preparations), of which talc, steatite or soapstone, or French chalk is the component material of chief value, wholly or partly finished, and not specially provided for, if not decorated, 35 per centum ad valorem; if decorated, 45 per centum ad valorem.

PAR. 210. [Common yellow] *Yellow,* brown, *red,* or gray earthenware [made of natural, unwashed, and unmixed clay], plain or [embossed;] *embossed, composed of a body wholly of clay which is unwashed, unmixed, and not artificially colored;* common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing not ornamented, incised, or decorated in any manner, *and manufactures wholly or in chief value of such ware, not specially provided for,* 15 per centum ad valorem; ornamented, incised, or decorated in any [manner] *manner,* and manufactures wholly or in chief value of such ware, not specially provided for, 20 per centum ad valorem; and Rockingham earthenware, 25 per centum ad valorem.

PAR. 211. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, *terra cotta,* and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware; plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented, or decorated in any manner, and manufactures in chief value of such ware [,] not specially provided for, [45] *50*

per centum ad valorem; painted, colored, tinted, stained, enameled, gilded, printed, ornamented, or decorated in any manner, and manufactures in chief value of such ware, not specially provided for, [50] *55* per centum ad valorem.

PAR. 212. China, porcelain, and other vitrified wares, including chemical porcelain ware and chemical stoneware, composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, pill tiles, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, plain white, [or plain brown,] not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such [ware] *ware*, not specially provided for, *10 cents per dozen pieces and* 60 per centum ad valorem; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such [ware] *ware*, not specially provided for, *10 cents per dozen pieces and* 70 per centum ad valorem [; any of the foregoing articles containing 25 per centum or more of calcined bone, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, 50 per centum ad valorem; painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, 55 per centum ad valorem].

PAR. 213. Graphite or plumbago, crude or refined: Amorphous, 10 per centum ad valorem; crystalline lump, chip, or dust, [20] *25* per centum ad valorem; crystalline flake, [1½] *1¼* cents per pound. As used in this paragraph, the term "crystalline flake" means graphite or plumbago which occurs disseminated as a relatively thin flake throughout its containing rock, decomposed or not, and which may be or has been separated therefrom by ordinary crushing, pulverizing, screening, or mechanical concentration process, such flake being made up of a number of parallel laminæ, which may be separated by mechanical means.

PAR. 214. Earthy or mineral substances wholly or partly manufactured and articles, wares, and materials (crude or advanced in condition), composed wholly or in chief value of earthy or mineral substances, not specially provided for, whether susceptible of decoration or not, if not decorated in any manner, 30 per centum ad valorem; if decorated, 40 per centum ad valorem.

PAR. 215. Gas retorts, 20 per centum ad valorem; lava tips for burners, 10 cents per gross and 15 per centum ad valorem; and magnesia clay supporters, consisting of rings, rods, and other forms for gas mantles, 35 per centum ad valorem.

PAR. 216. Carbons and electrodes, of whatever material composed, and wholly or partly manufactured, for producing electric arc light; electrodes, composed wholly or in part of carbon or graphite, and wholly or partly manufactured, for electric furnace or electrolytic purposes; brushes, of whatever material composed, and wholly or partly manufactured, for electric motors, generators, or other electrical machines or appliances; plates, rods, and other forms, of whatever material composed, and wholly or partly manufactured, for manufacturing into the aforesaid brushes; and articles or wares composed wholly or in part of carbon or graphite, wholly or partly manufactured, not specially provided for, 45 per centum ad valorem.

PAR. 217. [Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles,] *Bottles*, vials, jars, *ampoules*, and covered or uncovered demijohns, and carboys, any of the foregoing, *wholly or in chief value of glass*, filled or unfilled, not specially provided for, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof, which shall be dutiable at the rate applicable to their contents), shall [pay] *be subject to* duty as follows: If holding more than one pint, 1 cent per pound; if holding not more than one pint and not less than one-fourth of [a] *one* pint, 1½ cents per pound; if holding less than one-fourth of [a] *one* pint, 50 cents per gross: *Provided*, That the terms "bottles", "vials", "jars", "*ampoules*", "demijohns", and "carboys", as used herein, shall be restricted to such articles when suitable for use and of the character ordinarily employed for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations, and shall not include bottles for table service and thermostatic bottles.

PAR. 218. (*a*) Biological, chemical, metallurgical, pharmaceutical, and surgical articles and utensils of all kinds, including all scientific articles, utensils, [tubing] and rods, whether used for experimental purposes in hospitals, laboratories, schools or universities, colleges, or otherwise, all [of] the foregoing, finished or unfinished, [composed] wholly or in chief value of [glass or paste, or a combination of glass and paste,] *glass*, [65] *85* per centum ad valorem; *wholly or in chief value of fused quartz or fused silica, 50 per centum ad valorem.*

(*b*) *Tubes or tubing, with ends finished or unfinished, for whatever purpose used, wholly or in chief value of glass, 65 per centum ad valorem; wholly or in chief value of fused quartz or fused silica, 40 per centum ad valorem.*

[illuminating] (*c*) *Illuminating* articles of every description, including chimneys, globes, shades, and prisms, for use in connection with artificial illumination, all [of] the foregoing, finished or unfinished, composed wholly or in chief value of glass [or paste, or a

combination of glass and paste], [60] *65* per centum ad [valorem;] *valorem.*

[all] (*d*) *All* glassware commercially known as plated or cased glass, composed of two or more layers of clear, opaque, colored, or semitranslucent glass, or combinations of the same, 60 per centum ad [valorem;] *valorem.*

(*e*) *Bottles, vials, and jars, wholly or in chief value of glass, of the character used or designed to be used as containers of perfume, talcum powder, toilet water, or other toilet preparations,* [55] *65 per centum ad valorem.*

[table] (*f*) *Table* and kitchen articles and utensils, and all articles of every description, not specially provided for, composed wholly or in chief value of glass [or paste, or combinations of glass and paste], blown or partly blown in the mold or otherwise, or colored, cut, engraved, etched, frosted, gilded, ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), painted, printed in any manner, sand-blasted, silvered, stained, or decorated or ornamented in any manner, whether filled or unfilled, or whether their contents be dutiable or free, [55] *60* per centum ad [valorem;] *valorem.*

[table] (*g*) *Table* and kitchen articles and utensils, composed wholly or in chief value of glass [or paste, or a combination of glass and paste], when pressed and unpolished, whether or not decorated or ornamented in any manner or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), whether filled or unfilled, or whether their contents be dutiable or free, 50 per centum ad [valorem;] *valorem.*

[*Provided,* That any] (*h*) *Any* of the articles specified in this paragraph, if containers of merchandise subject to an ad valorem rate of duty or to a rate of duty based in whole or in part upon the value thereof, shall be dutiable at the rate applicable to their contents, but not less than the rate provided for in this [paragraph:] *paragraph.*

[*Provided further,* That for] (*i*) *For* the purposes of this Act, bottles, *vials, and jars* with [cut-glass] *glass* stoppers *or covers* shall with their stoppers *or covers* be deemed entireties.

(*j*) *For the purposes of this schedule an article shall be considered to be composed wholly or in chief value of glass if such article is wholly or in chief value of glass, or of paste, or of a combination of glass and paste.*

PAR. 219. Cylinder, crown, and sheet glass, by whatever process made, and for whatever purpose used, [unpolished,] not exceeding one hundred and fifty square inches, [1¼] *1⅞* cents per pound; above that, and not exceeding three hundred and eighty-four square inches, [1⅜] *2 1/16* cents per pound; above that, and not exceeding seven hundred and twenty square inches, [1⅝] *2 7/16* cents per pound;

above that, and not exceeding eight hundred and sixty-four square inches, [1¾] *2⅝* cents per pound; above that, and not exceeding one thousand two hundred square inches, [2] *3* cents per pound; above that, and not exceeding two thousand four hundred square inches, [2¼] *3⅜* cents per pound; above that, [2½] *3¾* cents per pound: *Provided, That none of the foregoing shall be subject to a less rate of duty than 50 per centum ad valorem: Provided further,* That [unpolished] cylinder, crown, and sheet glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

PAR. 220. [Cylinder, crown, and sheet glass, by whatever process made, polished, not exceeding three hundred and eighty-four square inches, 4 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 6 cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, 12 cents per square foot; above that, 15 cents per square foot.] *Laminated glass composed of layers of glass and other material or materials, and manufactures wholly or in chief value of such glass, 60 per centum ad valorem.*

PAR. 221. [Fluted, rolled,] *Rolled* [, ribbed, or rough plate] glass, *not sheet glass, whether or not fluted, figured, ribbed, or rough,* or the same containing a wire netting within itself [(not including crown, cylinder, or sheet glass),]: [not] *Not* exceeding three hundred and eighty-four square inches, [three-fourths of] 1 cent per square foot; all above that, [1½] *2* cents per square foot; and all [fluted, rolled, ribbed, or rough plate glass,] *the foregoing* weighing over one hundred pounds per one hundred square feet, shall [pay] *be subject to* an additional duty on the excess at the same rates herein imposed: *Provided,* That all [of] the above [plate] glass, *and cylinder, crown, and sheet glass,* when ground [, smoothed, or otherwise obscured,] *wholly or in part,* shall be subject to the same rate of duty as [cast polished] plate glass [unsilvered].

PAR. 222. [Cast polished plate] (*a*) *Plate* glass, *by whatever process made,* [finished or unfinished, and unsilvered,] not exceeding three hundred and eighty-four square inches, [12½] *16* cents per square foot; above that, and not exceeding seven hundred and twenty square inches, [15] *19* cents per square foot; all above that, [17½] *22* cents per square [foot.] *foot: Provided, That none of the foregoing measuring one-half inch or over in thickness shall be subject to a less rate of duty than 50 per centum ad valorem.*

(*b*) Plate glass [described in this paragraph] containing a wire netting within itself, not exceeding three hundred and eighty-four square inches, [15] *17* cents per square foot; above that, and not

exceeding seven hundred and twenty square inches, [17½] *20* cents per square foot; all above that, [20] *23* cents per square foot.

(*c*) *The term "plate glass", when used in this Act, means glass wholly ground and polished on both surfaces.*

PAR. 223. [Cast polished plate] *Plate,* [glass, silvered], [cylinder and crown glass, silvered, and looking-glass plates] *cylinder, crown, and sheet glass, by whatever process made, when made into mirrors, finished or partly finished,* exceeding in size one hundred and forty-four square inches and not exceeding three hundred and eighty-four square inches, [13½] *17* cents per square foot; above that, and not exceeding seven hundred and twenty square inches, [16] *20* cents per square foot; all above that, [21] *23* cents per square foot: *Provided,* That none of the foregoing shall [pay] *be subject to a* less *rate of* duty than [35] *45* per centum ad valorem: *Provided further,* That [no looking glass plates or glass, silvered,] *none of the foregoing mirrors* when framed, shall [pay] *be subject to* a less rate of duty than that imposed upon similar [glass] *mirrors* of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported [separate] *separately.*

PAR. 224. [Cast polished plate] *Plate,* [glass, silvered or unsilvered, and] cylinder, crown, and sheet glass, *and glass mirrors exceeding in size one hundred and forty-four square inches,* by whatever process made, [silvered or unsilvered, polished or unpolished,] when bent, [ground, obscured,] *obscured in any manner except by grinding,* frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of 5 per centum ad valorem in addition to the rates otherwise chargeable thereon.

PAR. 225. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, valued at not over 65 cents per dozen, 20 cents per dozen and 15 per centum ad valorem; valued at over 65 cents per dozen and not over $2.50 per dozen, 60 cents per dozen and 20 per centum ad valorem; valued at over $2.50 per dozen, 40 per centum ad valorem.

PAR. 226. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or [coquill] *coquille* glasses, wholly or partly manufactured, with the edges unground, 40 per centum ad valorem; with the edges ground or beveled, 10 cents per dozen pairs and 35 per centum ad valorem; strips of glass not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, 35 per centum ad valorem.

PAR. 227. Optical glass or glass used in the manufacture of lenses or prisms for spectacles, or for optical instruments or equipment, or

for optical parts, scientific or commercial, in any and all forms, [45] *50* per centum ad valorem.

[PAR. 228. Azimuth mirrors, sextants, and octants; photographic and projection lenses, opera and field glasses, telescopes, microscopes, and other optical instruments, and frames and mountings for the same; all the foregoing not specially provided for, 45 per centum ad valorem.]

PAR. 228. (a) Spectrographs, spectrometers, spectroscopes, refractometers, saccharimeters, colorimeters, prism-binoculars, cathetometers, interferometers, haemacytometers, polarimeters, polariscopes, photometers, ophthalmoscopes, slit lamps, corneal microscopes, optical measuring or optical testing instruments, testing or recording instruments for ophthalmological purposes, and frames, mountings, and other parts thereof; all the foregoing, finished or unfinished, 60 per centum ad valorem.

(b) Azimuth mirrors, parabolic or mangin mirrors for searchlight reflectors, mirrors for optical, dental, or surgical purposes, photographic or projection lenses, sextants, octants, opera or field glasses, telescopes, microscopes, all optical instruments, and frames, mountings, and other parts thereof; all the foregoing, finished or unfinished, not specially provided for, 45 per centum ad valorem.

PAR. 229. Incandescent electric-light bulbs and lamps, [with or] without filaments, 20 per centum ad [valorem] *valorem; with filaments, 30 per centum ad valorem.*

PAR. 230. (*a*) Stained or painted glass windows, and parts [thereof;] *thereof, not specially provided for, 60 per centum ad valorem.*

[and all] (*b*) *Glass* mirrors, not specially provided for, not exceeding in size one hundred and forty-four square inches, with or without frames or cases, 50 per centum ad [valorem;] *valorem: Provided, That no mirror in a frame or case (unless such mirror, exclusive of the frame or case, is the component of chief value) shall be classified under this paragraph if it has a substantial use other than as a mirror.*

(c) Glass, and manufactures of glass, ruled or etched in any manner for photographic reproductions or engraving processes, and glass cut to size and ruled for measuring purposes, 55 per centum ad valorem.

[and all] (*d*) *All* [glass] *glass,* [or] *and* manufactures of glass [or paste], or of which glass [or paste] is the component [material] of chief value, *except broken glass or glass waste fit only for remanufacture,* not specially provided for, 50 per centum ad valorem.

PAR. 231. Smalts, frostings, and all ceramic and glass colors, fluxes, glazes, and enamels, all the foregoing, ground or pulverized, 30 per centum ad valorem; in any other form, 40 per centum ad valorem; opal, enamel or cylinder glass tiles, tiling, and rods, 40 per centum ad valorem.

PAR. 232. (*a*) Marble, breccia, and onyx, in block, rough or squared only, 65 cents per cubic foot; marble, breccia, and onyx, sawed or dressed, over two inches in thickness, $1 per cubic [foot;] *foot.*

[slabs] (*b*) *Slabs* and paving tiles of marble, breccia, or [onyx,] *onyx:* [containing] *Containing* not less than four superficial inches, if not more than one inch in thickness, 8 cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, 10 cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, 13 cents per superficial foot; if rubbed *or polished* in whole or in part, 3 cents per superficial foot in [addition;] *addition.*

[mosaic] (*c*) *Mosaic* cubes of marble, breccia, or onyx, not exceeding two cubic inches in size, if loose, one-fourth of 1 cent per pound and 20 per centum ad valorem; if attached to paper or other material, 5 cents per superficial foot and 35 per centum ad valorem.

(*d*) *Marble, breccia, and onyx, wholly or partly manufactured into monuments, benches, vases, and other articles, and articles of which these substances or any of them is the component material of chief value, not specially provided for, 50 per centum ad valorem.*

PAR. 233. [Marble, breccia, onyx, alabaster,] *Alabaster* and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, and articles of which these substances or [any] *either* of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semiprecious stone, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for, 50 per centum ad valorem.

PAR. 234. Burrstones, manufactured or bound up into millstones, 15 per centum ad valorem.

PAR. 235. (*a*) *Granite suitable for use as monumental or building stone, not specially provided for, hewn, dressed, or polished, or otherwise manufactured, 60 per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, 25 cents per cubic foot.*

(*b*) *Travertine stone, unmanufactured, or not dressed, hewn, or polished, 25 cents per cubic foot.*

(*c*) Freestone, [granite,] sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for, hewn, dressed, or polished, or otherwise manufactured, 50 per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, 15 cents per cubic foot.

PAR. 236. Grindstones, finished or unfinished, $1.75 per ton.

PAR. 237. [Slates] *Slate, slates,* slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for, 15 per centum ad valorem.

PAR. 238. Watch crystals *or watch glasses, finished or unfinished,* 60 per centum ad valorem.

SCHEDULE 3.—METALS AND MANUFACTURES OF

(For Subcommittee Report, see p. 269)

PAR. 301. Iron in pigs [,] *and* iron kentledge, *$1.12½ per ton;* spiegeleisen containing more than 1 per centum of carbon, 75 cents per ton; wrought and cast scrap iron, and scrap steel, [valued at not more than 7 cents per pound,] 75 cents per ton: *Provided,* That spiegeleisen for the purposes of this Act shall be an iron manganese alloy containing less than 30 per centum of manganese: *Provided further,* That nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be remanufactured: *Provided further, That an additional duty of $1 per pound on the vanadium content in excess of one-tenth of 1 per centum, 72 cents per pound on the tungsten content in excess of two-tenths of 1 per centum, 65 cents per pound on the molybdenum content in excess of two-tenths of 1 per centum, and 4 cents per pound on the chromium content in excess of two-tenths of 1 per centum, shall be levied, collected, and paid on all the foregoing.*

PAR. 302. (*a*) Manganese ore or concentrates containing in excess of 30 per centum of metallic manganese, 1 cent per pound on the metallic manganese contained therein.

(*b*) Molybdenum ore or concentrates, 35 cents per pound on the metallic molybdenum contained therein.

(*c*) Tungsten ore or concentrates, [45] *50* cents per pound on the metallic tungsten contained therein.

(*d*) Ferromanganese containing more than 1 per centum of carbon, 1⅞ cents per pound on the metallic manganese contained therein: *Provided,* That ferromanganese for the purposes of this Act shall be such iron manganese alloys as contain 30 per centum or more of manganese.

(*e*) Manganese metal, manganese silicon, manganese boron, and ferromanganese and spiegeleisen containing not more than 1 per centum of carbon, 1⅞ cents per pound on the manganese contained therein and 15 per centum ad valorem.

(*f*) Ferromolybdenum, metallic molybdenum, molybdenum powder, calcium molybdate, and all other compounds and alloys of molybdenum, 50 cents per pound on the molybdenum contained therein and 15 per centum ad valorem.

(*g*) Ferrotungsten, metallic tungsten, tungsten powder, tungstic acid, and all other compounds of tungsten, 60 cents per pound on the tungsten contained therein and 25 per centum ad valorem.

(*h*) Ferrochromium tungsten, chromium tungsten, chromium cobalt tungsten, tungsten nickel, and all other alloys of tungsten not specially provided for, 60 cents per pound on the tungsten contained therein and 25 per centum ad valorem.

(*i*) Ferrosilicon, containing 8 per centum or more of silicon and less than 60 per centum, 2 cents per pound on the silicon contained therein; containing 60 per centum or more of silicon and less than 80 per centum, 3 cents per pound on the silicon contained therein; containing 80 per centum or more of silicon and less than 90 per centum, 4 cents per pound on the silicon contained therein; containing 90 per centum or more of silicon, and silicon metal, 8 cents per pound on the silicon contained therein.

(*j*) *Silicon aluminum, aluminum silicon, alsimin, ferrosilicon aluminum, and ferroaluminum silicon, 5 cents per pound.*

(*k*) Ferrochrome or ferrochromium containing 3 per centum or more of carbon, 3½ cents per pound on the chromium contained therein; ferrochrome or ferrochromium containing less than 3 per centum of carbon, and chrome *metal* or chromium metal, 30 per centum ad valorem.

(*l*) *Boron carbide, chromium carbide, vanadium carbide, chromium nickel, chromium silicon, chromium vanadium, and manganese copper, 25 per centum ad valorem.*

(*m*) Ferrophosphorus, ferrotitanium, ferrovanadium, ferrouranium, ferrozirconium, zirconium ferrosilicon, ferroboron, *ferroaluminum vanadium, ferromanganese vanadium, ferrosilicon vanadium, and ferrosilicon aluminum vanadium, 25 per centum ad valorem.* [titanium, zirconium, chromium nickel, vanadium nickel, zirconium nickel, chromium vanadium, chromium silicon, zirconium silicon, calcium silicide.]

(*n*) *Barium, boron, calcium, columbium or niobium, strontium, thorium, titanium, uranium, vanadium, zirconium, alloys of two or more of these metals, or alloys not specially provided for of one or more of these metals with one or more of the metals aluminum, chromium, cobalt, copper, manganese, nickel, or silicon, 25 per centum ad valorem.* [and]

(*o*) [all] *All* alloys used in the manufacture of steel *or iron,* not specially provided for, 25 per centum ad valorem.

(*p*) Cerium metal, $2 per pound.

(*q*) Ferrocerium and all other cerium alloys, $2 per pound and 25 per centum ad valorem.

(*r*) Ductile tantalum metal or ductile nonferrous alloys of tantalum metal, 40 per centum ad valorem.

PAR. 303. Muck bars, *pieces thereof except crop ends,* bar iron, and round iron in coils or rods, iron in slabs, blooms, loops, or other forms less finished than iron in bars and more advanced than pig iron, except castings; *granular or sponge iron;* all [of] the foregoing, valued at not over 1 cent per pound, two-tenths of 1 cent per pound; valued above 1 cent and not above 1½ cents per pound, three-tenths of 1 cent per pound; valued above 1½ and not above 2½ cents per pound, five-tenths of 1 cent per pound; valued above 2½ and not

above 3½ cents per pound, eight-tenths of 1 cent per pound; valued above 3½ and not above 5 cents per pound, 1 cent per pound; valued above 5 cents per pound, 1½ cents per pound.

PAR. 304. Steel ingots, cogged ingots, blooms and slabs, by whatever process made; die blocks or blanks; billets and bars, whether solid or hollow; shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; [alloys not specially provided for used as substitutes for steel in the manufacture of tools;] *concrete reinforcement bars;* all descriptions and shapes of dry sand, loam, or iron molded steel castings; sheets and plates and steel not specially provided for; all [of] the foregoing valued at not over 1 cent per pound, two-tenths of 1 cent per pound; valued above 1 cent and not above 1½ cents per pound, three-tenths of 1 cent per pound; valued above 1½ and not above 2½ cents per pound, five-tenths of 1 cent per pound; valued above 2½ and not above 3½ cents per pound, eight-tenths of 1 cent per pound; valued above 3½ and not above 5 cents per pound, 1 cent per pound; valued above 5 and not above 8 cents per pound, 1 7/10 cents per pound; valued above 8 and not above 12 cents per pound, 2½ cents per pound; valued above 12 and not above 16 cents per pound, 3½ cents per pound; valued above 16 cents per pound, 20 per centum ad valorem: *Provided,* That on steel circular saw plates there shall be levied, [collected] *collected,* and paid an additional duty of one-fourth of 1 cent per pound: *Provided further, That on hollow bars and hollow drill steel valued at more than 4 cents per pound there shall be levied, collected, and paid an additional duty of 1 3/10 cents per pound.*

PAR. 305. In addition to the rates of duty provided for in *paragraphs 303, 304, 307, 308, 312, 313, 315, 316, 317, 318, 319, 322, 323, 324, 327, and 328 of* this schedule [on steel in all forms and shapes, by whatever process made, and by whatever name designated, whether cast, hot or cold rolled, forged, stamped, or drawn, containing more than six-tenths of 1 per centum of nickel, cobalt, vanadium, chromium, tungsten, molybdenum, or any other metallic element used in alloying steel], there shall be levied, collected, and paid *on all steel or iron, in all forms and shapes, by whatever process made, and by whatever name designated, whether cast, hot or cold rolled, forged, stamped, or drawn:*

(*1*) *A duty of* 8 per centum ad valorem *if such steel or iron contains more than one-tenth of 1 per centum of vanadium, or more than two-tenths of 1 per centum of tungsten, molybdenum, or chromium, or more than six-tenths of 1 per centum of nickel, cobalt, or any other metallic element used in alloying steel or iron: Provided,* That *phosphorus shall not be considered as alloying material unless present in the steel or iron in excess of 5 per centum, nor shall* manganese [and] *or* silicon [shall not] be *so* considered [as alloying material] unless *either is* present in the

steel in excess of 1 per centum [manganese or silicon: *Provided further*, That an] *or unless either is present in the iron in excess of 3 per centum; and*

(*2*) *an* additional cumulative duty of *$1 per pound on the vanadium content in excess of one-tenth of 1 per centum*, [65 cents per pound on the molybdenum content in excess of six-tenths of 1 per centum, and] 72 cents per pound on the tungsten content in excess of [six-tenths] *two-tenths* of 1 per centum, *65 cents per pound on the molybdenum content in excess of two-tenths of 1 per centum, and 4 cents per pound on the chromium content in excess of two-tenths of 1 per centum.* [shall be levied, collected, and paid on any material provided for in paragraph 304 containing molybdenum and tungsten.]

PAR. 306. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, electric, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

PAR. 307. Boiler or other plate iron or steel, except crucible plate steel and saw plate steel, not thinner than one hundred and nine one-thousandths of one inch, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at 1 cent per pound or less, seven-twentieths of 1 cent per pound; valued above 1 cent per pound and not above 3 cents per pound, five-tenths of 1 cent per pound; valued at over 3 cents per pound, 20 per centum ad valorem: *Provided*, That all sheets or plates of iron or steel thinner than one hundred and nine one-thousandths of one inch shall [pay] *be subject to* duty as iron or steel sheets.

PAR. 308. Sheets of iron or steel, common or black, of whatever dimensions, and skelp iron or steel, valued at 3 cents per pound or less, thinner than one hundred and nine one-thousandths and not thinner than thirty-eight one-thousandths of [an] *one* inch, forty-five one-hundredths of 1 cent per pound; thinner than thirty-eight one-thousandths and not thinner than twenty-two one-thousandths of [an] *one* inch, fifty-five one-hundredths of 1 cent per pound; thinner than twenty-two one-thousandths and not thinner than ten one-thousandths of [an] *one* inch, seventy-five one-hundredths of 1 cent per pound; thinner than ten one-thousandths of [an] *one* inch, eighty-five one-hundredths of [a] *1* cent per pound; corrugated or crimped, seventy-five one-hundredths of 1 cent per pound; all the

foregoing when valued at more than 3 cents per pound, 20 per centum ad valorem: *Provided*, That all sheets or plates of common or black iron or steel not thinner than one hundred and nine one-thousandths of [an] *one* inch shall [pay] *be subject to* duty as plate iron or plate steel.

PAR. 309. All iron or steel sheets, plates, bars, and rods, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terneplates, and taggers tin, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals, shall [pay] *be subject to* two-tenths of 1 cent per pound more duty than if the same was not so galvanized or coated; sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding, 30 per centum ad valorem; thermostatic metal in sheets, plates, or other forms, 50 per centum ad valorem; sheets and plates of iron or steel, polished, planished, or glanced, by whatever name designated, 1¼ cents per pound: *Provided*, That plates or sheets of iron or steel, by whatever name designated, other than polished, planished, or glanced, herein provided for, which have been pickled or cleaned by acid, or by any other material or process, or which are cold-rolled, smoothed only, not polished, shall [pay] *be subject to* two-tenths of 1 cent per pound more duty than the rates provided on corresponding thicknesses of common or black sheet iron or steel.

PAR. 310. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terneplates, and taggers tin, 1 cent per pound.

PAR. 311. No article not specially provided for which is wholly or partly manufactured from tin plate, terneplate, or sheet, plate, hoop, band, or scroll iron or steel, or of which such tin plate, terneplate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall [pay] *be subject to* a lower rate of duty than that imposed on the tin plate, terneplate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

PAR. 312. Beams, girders, joists, angles, channels, car-truck channels, tees, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, not assembled, manufactured or advanced beyond hammering, rolling, or casting, one-fifth of 1 cent per pound; any of the foregoing machined, drilled, punched, assembled, fitted, fabricated for use, or otherwise advanced

beyond hammering, rolling, or casting, 20 per centum ad valorem; sashes, frames, and building forms, of iron or steel, 25 per centum ad [valorem] *valorem; sheet piling, one-fifth of 1 cent per pound.*

PAR. 313. Hoop, band, and scroll iron or steel, not specially provided for, valued at 3 cents per pound or less, eight inches or less in width, and thinner than three-eighths and not thinner than one hundred and nine one-thousandths of one inch, twenty-five one-hundredths of 1 cent per pound; thinner than one hundred and nine one-thousandths and not thinner than thirty-eight one-thousandths of one inch, thirty-five one-hundredths of 1 cent per pound; thinner than thirty-eight one-thousandths of one inch, fifty-five one-hundredths of 1 cent per pound: *Provided,* That barrel hoops of iron or steel, and hoop or band iron, or hoop or band steel, flared, splayed, or punched, with or without buckles or fastenings, shall pay no more duty than that imposed on the hoop or band iron or steel from which they are made; bands and strips of iron or steel, whether in long or short lengths, not specially provided for, 25 per centum ad valorem.

PAR. 314. Hoop or band iron, and hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity, one-fourth of 1 cent per pound.

PAR. 315. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, nail rods and flat rods up to six inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, valued at not over 4 cents per pound, three-tenths of 1 cent per pound; valued at over 4 cents per pound, [six-tenths of 1 cent per pound] *20 per centum ad valorem: Provided,* That all round iron or steel rods smaller than twenty one-hundredths of one inch in diameter shall be classified and dutiable as wire: *Provided further,* That all iron or steel wire rods which have been tempered or treated in any manner or partly manufactured shall [pay] *be subject to* an additional duty of one-fourth of 1 cent per pound: *Provided further,* That on all iron or steel bars and rods of whatever shape or section which are cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-eighth of 1 cent per pound in addition to the rates provided on bars or rods of whatever section or shape which are hot rolled; and on all strips, plates, or sheets of iron or steel of whatever shape, other than polished, planished, or glanced sheet iron or sheet steel, which are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only, there shall be paid two-

tenths of 1 cent per pound in addition to the rates provided on plates, strips, or sheets of iron or steel of common or black finish of corresponding thickness or value.

PAR. 316. Round iron or steel wire, not smaller than ninety-five one-thousandths of one inch in diameter, three-fourths of 1 cent per pound; smaller than ninety-five one-thousandths and not smaller than sixty-five one-thousandths of one inch in diameter, 1¼ cents per pound; smaller than sixty-five one-thousandths of one inch in diameter, 1½ cents per pound: *Provided*, That all [of] the foregoing valued above 6 cents per pound shall [pay] *be subject to* a duty of 25 per centum ad valorem; all wire composed of iron, steel, or other metal, [nor] *not* specially provided for (except gold, silver, or platinum); all flat wires and all steel in strips not thicker than one-quarter of one inch and not exceeding sixteen inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced, 25 per centum ad valorem: *Provided*, That all wire of iron, steel, or other metal coated by dipping, galvanizing, sherardizing, electrolytic, or any other process with zinc, tin, or other metal, shall [pay] *be subject to* a duty of two-tenths of 1 cent per pound in addition to the rate imposed on the wire of which it is made; telegraph, telephone, and other wires and cables composed of iron, steel, or other metal (except gold, silver, or platinum), covered with or composed in part of cotton, jute, silk, enamel, lacquer, rubber, paper, compound, or other material, with or without metal covering, 35 per centum ad valorem; wire rope, *40 per centum ad valorem;* [and] wire strand, 35 per centum ad valorem; spinning and twisting ring travelers, 35 per centum ad valorem; wire heddles and healds, 25 cents per thousand and 30 per centum ad valorem.

PAR. 317. All galvanized wire not specially provided for, not larger than twenty one-hundredths and not smaller than eight one-hundredths of one inch in diameter, of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than twenty one-hundredths and not smaller than eight one-hundredths of one inch in diameter; and all wire commonly used for baling hay or other commodities, one-half of 1 cent per pound.

PAR. 318. Woven-wire cloth: Gauze, fabric, or screen, made of wire composed of steel, brass, copper, bronze, or any other metal or alloy, not specially provided for, with meshes not finer than thirty wires to the lineal inch in warp or filling, 25 per centum ad valorem; with meshes finer than thirty and not finer than ninety wires to the lineal inch in warp or filling, [35] *40* per centum ad valorem; with meshes finer than ninety wires to the lineal inch in warp or filling, [45] *50* per centum ad valorem. *Fourdrinier wires and cylinder wires, suitable for use in paper-making machines (whether or not parts*

of or fitted or attached to such machines), and woven-wire cloth suitable for use in the manufacture of Fourdrinier wires or cylinder wires, 55 per centum ad valorem.

PAR. 319. Iron or steel anchors and parts thereof; forgings of iron or steel, or of combined iron and steel, not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for, 25 per centum ad valorem.

PAR. 320. Electric storage batteries and parts thereof, storage battery plates, and storage battery plate material, wholly or partly manufactured, all the foregoing not specially provided for, 40 per centum ad valorem.

PAR. 321. Antifriction balls and rollers, metal balls and rollers commonly used in ball or roller bearings, metal ball or roller bearings, and parts thereof, whether finished or unfinished, for whatever use intended, 10 cents per pound and 45 per centum ad valorem.

PAR. 322. Railway fishplates or splice bars, and tie plates, made of iron or steel, one-fourth of 1 cent per pound; rail braces, and all other railway bars made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, one-tenth of 1 cent per pound.

PAR. 323. Axles and parts thereof, axle bars, axle blanks, and forgings for axles, of iron or steel, without reference to the stage or state of manufacture, not specially provided for, valued at not more than 6 cents per pound, six-tenths of 1 cent per pound: *Provided,* That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

PAR. 324. Wheels for railway purposes, and parts thereof, of iron or steel, and steel-tired wheels for railway purposes, wholly or partly finished, and iron or steel locomotive, car, or other railway tires and parts thereof, wholly or partly manufactured, 1 cent per pound: *Provided,* That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

PAR. 325. Jewelers' and other anvils weighing less than five pounds each, 45 per centum ad valorem; all other anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, [1⅝] *3* cents per pound.

PAR. 326. Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, of iron or steel, 1⅜ cents per pound.

PAR. 327. Cast-iron pipe of every description, *and cast-iron fittings for cast-iron pipe, 30 per centum ad valorem;* cast-iron andirons, plates, stove plates, sadirons, tailors' irons, hatters' irons, but not including

electric irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, or parts thereof, or finished machine parts; castings of malleable iron not specially provided for; cast hollow ware, coated, glazed, or tinned, but not including enameled ware and hollow ware containing electrical elements, 20 per centum ad valorem.

PAR. 328. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, and stays, not thinner than sixty-five one-thousandths of [an] *one* inch, if not less than three-eighths of [an] *one* inch in diameter, three-fourths of 1 cent per pound; if less than three-eighths and not less than one-fourth of [an] *one* inch in diameter, 1¼ cents per pound; if less than one-fourth of [an] *one* inch in diameter, 1¾ cents per pound: *Provided*, That no tubes, pipes, flues, or stays made of charcoal iron shall [pay] *be subject to* a less rate of duty than 1¼ cents per pound; cylindrical and tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty; welded cylindrical furnaces, tubes and flues made from plate metal, whether corrugated, ribbed, or otherwise reinforced against collapsing pressure, and all other finished or unfinished iron or steel tubes not specially provided for, 25 per centum ad valorem; flexible metal tubing or hose, whether covered with wire or other material, including any appliances or attachments affixed thereto, not specially provided for, and rigid iron or steel tubes or pipes prepared and lined or coated in any manner suitable for use as conduits for electrical conductors, 30 per centum ad valorem.

PAR. 329. Chain and chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, seven-eighths of 1 cent per pound; less than three-fourths and not less than three-eighths of one inch in diameter, 1⅛ cents per pound; less than three-eighths and not less than five-sixteenths of one inch in diameter, 2⅛ cents per pound; less than five-sixteenths of one inch in diameter, 4 cents per pound; [sprocket and machine chains,] *chains* of iron or steel, *used for the transmission of power, of not more than two-inch pitch and containing more than three parts per pitch,* and parts thereof, *finished or unfinished, 40 per centum ad valorem; all other chains used for the transmission of power, and parts thereof,* 35 per centum ad valorem; anchor or stud link chain, two inches or more in diameter, 1½ cents per pound; less than two inches in diameter, 2 cents per pound: *Provided,* That all articles manufactured wholly or in chief value of chain shall not [pay] *be subject to* a lower rate of duty than that imposed upon the chain of which it is made, or of which chain is the component material of chief value.

PAR. 330. Nuts, nut blanks, and washers, of wrought iron or steel, six-tenths of 1 cent per pound; bolts, with or without threads or nuts, and bolt blanks, of iron or steel, 1 cent per pound; spiral nut locks, and lock washers, of iron or steel, 35 per centum ad valorem.

PAR. 331. Cut nails and cut spikes, of iron or steel, exceeding two inches in length, four-tenths of 1 cent per pound; cut tacks and brads, hobnails and cut nails, of iron or steel, not exceeding two inches in length, 15 per centum ad valorem; horseshoe nails, and other iron or steel nails, not specially provided for, 1½ cents per pound; *upholsterers' nails, chair glides, and thumb tacks, of two or more pieces of iron or steel, finished or unfinished, 3 cents per pound;* nails, spikes, tacks, brads, and staples, made of iron or steel wire, not less than one inch in length nor smaller than sixty-five one-thousandths of one inch in diameter, four-tenths of 1 cent per pound; less than one inch in length and smaller than sixty-five one-thousandths of one inch in diameter, three-fourths of 1 cent per pound; spikes, tacks, brads, and staples, not specially provided for, six-tenths of 1 cent per pound.

PAR. 332. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, 30 per centum ad valorem; rivets of iron or steel, not specially provided for, 1 cent per pound.

PAR. 333. Common horse, mule, or ox shoes, of wrought iron or steel, one-fifth of 1 cent per pound; horse, mule, or ox shoes, punched, drilled or tapped, of wrought iron or steel, for use with adjustable wrought-iron or steel skid calks, and solid drop-forged calked shoes of wrought iron or steel, 1 cent per pound.

PAR. 334. Steel wool, 10 cents per pound; steel shavings, 5 cents per pound; and in addition thereto, on all [of] the foregoing, 30 per centum ad valorem.

PAR. 335. Grit, shot, and sand of iron or steel, in any form, three-fourths of 1 cent per pound.

PAR. 336. Corset clasps, corset steels, and dress steels, whether plain or covered with cotton, silk, or other material, 35 per centum ad valorem.

PAR. 337. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, 20 per centum ad valorem; when manufactured with tempered round steel wire, or with plated wire, or other than round iron or steel wire, or with felt face, wool face, or rubber-face cloth containing wool, 45 per centum ad valorem.

PAR. 338. Screws, commonly called wood screws, of iron or steel, 25 per centum ad valorem.

PAR. 339. Table, household, kitchen, and hospital utensils, and hollow or flat ware, not specially provided for [;] *: Plated with*

platinum or gold, 65 per centum ad valorem; plated with silver, 50 per centum ad valorem; composed of iron or steel and enameled or glazed with vitreous glasses, 5 cents per pound and 30 per centum ad valorem; composed wholly or in chief value of aluminum, 11 cents per pound and 55 per centum ad valorem; composed wholly or in chief value of copper, brass, steel, or other base metal, *not plated with platinum, gold, or silver, and* not specially provided for, 40 per centum ad valorem; and in addition thereto, upon any of the foregoing articles containing electrical heating elements as constituent parts thereof, 10 per centum ad valorem.

PAR. 340. Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back, and all other saws, not specially provided for, 20 per centum ad valorem; jewelers' or piercing saws, 40 cents per gross.

PAR. 341. Steel plates, stereotype plates, electrotype plates, halftone plates, photogravure plates, photo-engraved plates, and plates of other materials, engraved or otherwise prepared for printing, and plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, 25 per centum ad valorem; lithographic plates of stone or other material engraved, drawn, or prepared, 25 per centum ad valorem.

PAR. 342. Umbrella and parasol ribs and stretchers, composed wholly or in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partly finished, [50] *60* per centum ad valorem.

PAR. 343. [Spring-beard needles, and other needles] *Needles* for knitting, sewing, shoe, or embroidery machines of every description, not specially provided for, [and crochet needles,] $1.15 per thousand and 40 per centum ad valorem; *spring-beard needles and crochet needles or hooks, $1.50 per thousand and 50 per centum ad valorem;* latch needles, $2 per thousand and [50] *60* per centum ad valorem; tape, knitting, and all other needles, not specially provided for, bodkins of metal, and needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, [45] *50* per centum ad valorem.

[PAR. 344. Fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, leaders or casts, and all other fishing tackle and parts thereof, fly books, fly boxes, fishing baskets or creels, finished or unfinished, not specially provided for, except fishing lines, fishing nets, and seines, 45 per centum ad valorem: *Provided,* That any prohibition of the importation of feathers in this Act shall not be construed as applying to artificial flies used for fishing, or to feathers used for the manufacture of such flies.]

PAR. [397] *344*. Cylindrical steel rolls ground and polished, valued at 25 cents per pound or over, 25 per centum ad valorem; *any of the foregoing containing more than one-tenth of 1 per centum of vanadium, or more than two-tenths of 1 per centum of tungsten, molybdenum, or chromium, 40 per centum ad valorem.*

PAR. 345. Saddlery and harness hardware: Buckles, rings, snaps, bits, swivels, and all other articles of iron, steel, brass, composition, or other metal, not plated with gold or silver, commonly or commercially known as harness hardware, 35 per centum ad valorem; all articles of iron, steel, brass, composition, or other metal, not plated with gold or silver, commonly or commercially known as saddlery or riding bridle hardware, 50 per centum ad valorem; all the foregoing, if plated with gold or silver, 60 per centum ad valorem.

PAR. 346. Belt buckles, trouser buckles, and waistcoat buckles, shoe or slipper buckles, and parts thereof, made wholly or partly of iron, steel, or other base metal, valued at not more than 20 cents per hundred, 5 cents per hundred; valued at more than 20 and not more than 50 cents per hundred, 10 cents per hundred; valued at more than 50 cents *and not more than $1.66⅔* per hundred, 15 cents per hundred; and in addition thereto, on all [of] the foregoing, 20 per centum ad valorem.

PAR. 347. Hooks and eyes, wholly or in chief value of metal, whether loose, carded, or otherwise, including weight of cards, cartons, and immediate wrappings and labels, 4½ cents per pound and 25 per centum ad valorem.

PAR. 348. Snap fasteners and clasps, and parts thereof, by whatever name known, or of whatever material composed, not plated with gold, silver, or [platinum, and] *platinum; all the foregoing, valued at not more than $1.66⅔ per hundred: If* not mounted on tape, 55 per centum ad valorem; mounted on tape, including sew-on fasteners, 60 per centum ad valorem.

PAR. 349. Metal trouser buttons (except steel) and nickel bar buttons, one-twelfth of 1 cent per line per gross; steel trouser buttons, one-fourth of 1 cent per line per gross; buttons of metal, not specially provided for, three-fourths of 1 cent per line per gross; and in addition thereto, on all [of] the foregoing, 15 per centum ad valorem; metal buttons embossed with a design, device, pattern, or lettering, 45 per centum ad valorem: *Provided*, That the term "line" as used in this paragraph shall mean the line button measure of one-fortieth of one inch.

PAR. 350. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; and brass, copper, iron, steel, or other base metal pins, with heads of glass, paste, or fusible enamel; all the foregoing not plated with gold or silver, and not commonly known as jewelry, 35 per centum ad valorem.

PAR. 351. Pens, [metallic,] not specially provided for, *of plain or carbon steel,* [12] *15* cents per gross; *wholly or in part of other metal, 18 cents per gross; any of the foregoing* with nib and barrel in one piece, [15] *20* cents per gross.

[PAR. 352. Penholder tips, penholders and parts thereof, gold pens, combination penholders comprising penholders, pencil, rubber eraser, automatic stamp, or other attachments, 25 cents per gross and 20 per centum ad valorem; mechanical pencils made of base metal and not plated with gold, silver, or platinum, 45 cents per gross and 20 per centum ad valorem: *Provided,* That pens and penholders shall be assessed for duty separately.]

PAR. [398] *352.* Twist *and other* drills, reamers, milling cutters, taps, dies, *die heads,* and [metal-]cutting tools of all descriptions, *and cutting edges or parts for use in such tools, composed of steel or substitutes for steel, all the foregoing,* not specially provided for, containing more than [six-tenths] *one-tenth* of 1 per centum of *vanadium, or more than two-tenths of 1 per centum of* [tungsten, or] *tungsten,* molybdenum, *or chromium,* 60 per centum ad valorem.

[PAR. 353. Fountain pens, fountain-pen holders, stylographic pens, and parts thereof, 72 cents per dozen and 40 per centum ad valorem: *Provided,* That the value of cartons and fillers shall be included in the dutiable value.]

PAR. 353. All articles suitable for producing, rectifying, modifying, controlling, or distributing electrical energy;

electrical telegraph, telephone, signaling, radio, welding, ignition, wiring, therapeutic, and X-ray apparatus, instruments, and devices; and

articles having as an essential feature an electrical element or device, such as electric motors, fans, locomotives, portable tools, furnaces, heaters, ovens, ranges, washing machines, refrigerators, and signs;

all the foregoing, and parts thereof, finished or unfinished, wholly or in chief value of metal, and not specially provided for, 40 per centum ad valorem.

PAR. 354. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this Act, which have folding or other than fixed blades or attachments, valued at not more than 40 cents per dozen, 1 cent each and 50 per centum ad valorem; valued at more than 40 and not more than 50 cents per dozen, 5 cents each and 50 per centum ad valorem; valued at more than 50 cents and not more than $1.25 per dozen, 11 cents each and 55 per centum ad valorem; valued at more than $1.25 and not more than $3 per dozen, 18 cents each and 55 per centum ad valorem; valued at more than $3 and not more than $6 per dozen, 25 cents each and 50 per centum ad valorem; valued at more than $6 per dozen, 35 cents each and 55 per centum ad valorem; blades,

handles, or other parts of any of the foregoing knives or erasers shall be dutiable at not less than the rate herein imposed upon knives and erasers valued at more than 50 cents and not exceeding $1.25 per dozen; cuticle knives, corn knives, nail files, tweezers, hand forceps, and parts thereof, finished or unfinished, by whatever name known, 60 per centum ad valorem: *Provided*, That any of the foregoing, if imported in the condition of assembled, but not fully finished, shall be dutiable at not less than the rate of duty herein imposed upon fully finished articles of the same material and quality, but not less in any case than 15 cents each and 55 per centum ad valorem: *Provided further*, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the shank or tang of at least one or, if practicable, each and every blade thereof.

PAR. 355. Table, butchers', carving, cooks', hunting, kitchen, bread, cake, pie, slicing, cigar, butter, vegetable, fruit, cheese, canning, fish, carpenters' bench, curriers', drawing, farriers', fleshing, hay, sugar-beet, beet-topping, tanners', plumbers', painters', palette, artists', shoe, and similar knives, forks, and steels, and cleavers, all the foregoing, finished or unfinished, not specially provided for, with handles of mother-of-pearl, shell, ivory, deer, or other animal horn, silver, or other metal than aluminum, nickel silver, iron or steel, 16 cents each; with handles of hard rubber, solid bone, celluloid, or any pyroxylin, casein, or similar material, 8 cents each; with handles of any other material, if less than four inches in length, exclusive of handle, 2 cents each; if four inches in length or over, exclusive of handle, 8 cents each; [and in addition thereto, on all of the foregoing, 45 per centum ad valorem;] any of the foregoing without handles, with blades less than six inches in length, 2 cents each [and 45 per centum ad valorem]; with blades six inches or more in length, 8 cents each [and 45 per centum ad valorem:]; *and in addition thereto, on all the foregoing, 45 per centum ad valorem: Provided*, That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk legibly and indelibly upon the blade in a place that shall not be covered.

PAR. 356. Planing-machine knives, tannery and leather knives, tobacco knives, paper and pulp mill knives, roll bars, bed plates, and all other stock-treating parts for pulp and paper machinery, shear blades, circular cloth cutters, circular cork cutters, circular cigarette cutters, meat-slicing cutters, and all other cutting knives and blades used in power or hand machines, 20 per centum ad valorem.

PAR. 357. Nail, barbers', and animal clippers, pruning and sheep shears, and all scissors and other shears, and blades for the same,

finished or unfinished, valued at not more than 50 cents per dozen, 3½ cents each and 45 per centum ad valorem; valued at more than 50 cents and not more than $1.75 per dozen, 15 cents each and 45 per centum ad valorem; valued at more than $1.75 per dozen, 20 cents each and 45 per centum ad valorem: *Provided,* That all articles specified in this paragraph, when imported, shall have die sunk conspicuously and indelibly, the name of the maker or purchaser and beneath the same the name of the country of origin, to be placed on the outside of the blade, between the screw or rivet and the handle of scissors and shears (except pruning and sheep shears), and on the blade or handle of pruning and sheep shears and clippers.

PAR. 358. Safety razors, and safety-razor handles and frames, 10 cents each and 30 per centum ad valorem; razors and parts thereof, finished or unfinished, valued at less than 75 cents per dozen, 18 cents each; valued at 75 cents and less than $1.50 per dozen, 25 cents each; valued at $1.50 and less than $3 per dozen, 30 cents each; valued at $3 and less than $4 per dozen, 35 cents each; valued at $4 or more per dozen, 45 cents each; and in addition thereto, on all the foregoing, 45 per centum [ad valorem: *Provided,* That finished or unfinished blades for safety razors shall pay a duty of 1 cent each and 30 per centum ad valorem: *Provided further,*] *ad valorem; blades for safety razors, in strips, one-half of 1 cent each and 30 per centum ad valorem; all other, 1 cent each and 30 per centum ad valorem: Provided,* That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the blade or shank or tang of each and every blade and on safety razors and parts thereof.

PAR. 359. Surgical instruments, and parts thereof, *including hypodermic needles, hypodermic syringes, and forceps,* composed wholly or in part of iron, steel, copper, brass, nickel, aluminum, or other metal, finished or unfinished, [45] *70* per centum ad valorem; dental instruments, and parts thereof, *including hypodermic needles, hypodermic syringes, and forceps,* [composed] wholly or in part of iron, steel, copper, brass, nickel, aluminum, or other metal, finished or unfinished, [35] *60* per centum ad valorem: *Provided,* That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed.

PAR. 360. Philosophical, scientific, and laboratory instruments, apparatus, utensils, appliances (including drawing, surveying, and mathematical instruments), and parts thereof, [composed] wholly or in chief value of metal, and not plated with gold, silver, or platinum, finished or unfinished, not specially provided for, 40 per centum

ad valorem: *Provided,* That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside, or if a jointed instrument on the outside when closed.

PAR. 361. *Slip joint pliers, 60 per centum ad valorem; other* [Pliers] *pliers,* pincers, and [nippers] *nipper, of* all kinds, *and hinged hand tools for holding and splicing wire,* finished or unfinished, *valued at not more than $2 per dozen, 10 cents each and 60 per centum ad valorem; valued at more than $2 per dozen, 20 cents each and* 60 per centum ad valorem: *Provided,* That all articles specified in this paragraph, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin die sunk conspicuously and indelibly on the outside of the joint.

PAR. 362. Files, file blanks, rasps, and floats, of whatever cut or kind, two and one-half inches in length and under, 25 cents per dozen; over two and one-half and not over four and one-half inches in length, 47½ cents per dozen; over four and one-half and under seven inches in length, 62½ cents per dozen; seven inches in length and over, 77½ cents per dozen.

PAR. 363. Sword blades, and swords and side arms, irrespective of quality or use, wholly or in part of metal, 50 per centum ad valorem.

PAR. 364. Muzzle-loading muskets, shotguns, rifles, and parts thereof, 25 per centum ad valorem.

PAR. 365. Double or single barreled breech-loading and repeating shotguns, rifles, and combination shotguns and rifles, valued at not more than $5 each, $1.50 each; valued at more than $5 and not more than $10 each, $4 each; valued at more than $10 and not more than $25 each, $6 each; valued at more than $25 each, $10 each; and in addition thereto, on all [of] the foregoing, 45 per centum ad valorem; *shotgun barrels, in single tubes, forged, rough bored, 10 per centum ad valorem;* barrels for breech-loading and repeating shotguns and rifles, further advanced in manufacture than rough bored only, $4 each; stocks for breech-loading shotguns and rifles, wholly or partly manufactured, $5 each; and in addition thereto, on all [of] the foregoing, 50 per centum ad valorem; on all parts of such guns or rifles, and fittings for such stocks or barrels, finished or unfinished, 55 per centum ad valorem: *Provided,* That all breech-loading shotguns and rifles imported without a lock or locks or other fittings shall be subject to a duty of $10 each and 55 per centum ad valorem.

PAR. 366. Pistols *and revolvers:* Automatic, *single-shot,* magazine, or revolving, and parts thereof and fittings therefor, valued at not more than $4 each, [$1.25] *$2* each; valued at more than $4 and not more than $8 each, $2.50 each; valued at more than $8 each, $3.50

each; and in addition thereto, on all [of] the foregoing, 55 per centum ad valorem.

[PAR. 367. Watch movements, whether imported in cases or otherwise, assembled or knocked down, if having less than seven jewels, 75 cents each; having seven and not more than eleven jewels, $1.25 each; having more than eleven and not more than fifteen jewels, $2 each; having more than fifteen and not more than seventeen jewels, unadjusted, $2.75 each; having seventeen jewels and adjusted to temperature, $3.50 each; having seventeen jewels and adjusted to three positions, $4.75 each; having seventeen jewels and adjusted to five positions, $6.50 each; having more than seventeen jewels, adjusted or unadjusted, $10.75 each; watchcases and parts of watches, chronometers, box or ship, and parts thereof, 45 per centum ad valorem; all jewels for use in the manufacture of watches, clocks, meters, or compasses, 10 per centum ad valorem; enameled dials for watches or other instruments, 3 cents per dial and 45 per centum ad valorem: *Provided*, That all watch and clock dials, whether attached to movements or not, when imported shall have indelibly painted or printed thereon the name of the country of origin, and that all watch movements and plates, assembled or knocked down, and cases shall have the name of the manufacturer or purchaser and the country of manufacture cut, engraved, or die sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movement and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed both in words and in Arabic numerals, and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated, and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction: *Provided further*, That only the number of the jewels which serve a mechanical purpose as frictional bearings shall be marked as herein provided.]

PAR. 367 (a) Time-keeping, time-measuring, or time-indicating mechanisms, devices, and instruments, whether or not designed to be worn or carried on or about the person, if less than one and seventy-seven one-hundredths inches wide and if having any type of stem, rim, or self-winding mechanism, and watch movements designed or intended to be worn or carried on or about the person, any of the above if completely assembled, whether or not in cases, containers, or housings:

(1) If more than one and one-half inches wide, $1.25 each; if more than one and two-tenths inches but not more than one and one-half inches wide, $1.40 each; if more than one inch but not more than one and two-tenths inches wide, $1.55 each; if more than nine-tenths of one inch but not more than one inch wide, $1.75 each; if more than eight-tenths of one inch but not more than nine-tenths of one inch wide, $2 each; if more than six-

tenths of one inch but not more than eight-tenths of one inch wide, $2.25 each; if six-tenths of one inch or less wide, $2.50 each;

(2) in the case of any of the foregoing having no jewels or only one jewel, the above rates shall be reduced by 40 per centum;

(3) any of the foregoing having more than seven jewels shall be subject to an additional duty of 20 cents for each jewel in excess of seven;

(4) any of the foregoing shall be subject to an additional duty of $1 for each adjustment of whatever kind (treating adjustment to temperature as two adjustments) in accordance with the marking as hereinafter provided, except that any of the foregoing containing fifteen or more jewels and one inch or more in diameter shall be regarded as having at least three adjustments even if marked a lesser number;

(5) any of the foregoing shall be subject to an additional duty of $1 each, if constructed or designed to operate for a period in excess of forty-seven hours without rewinding, or if self-winding, or if a self-winding device may be incorporated therein.

(b) All the foregoing shall have cut, engraved, or die sunk, conspicuously and indelibly on one or more of the top plates or bridges: The name of the country of manufacture; the name of the manufacturer or purchaser; the number of jewels, if any, serving a mechanical purpose as frictional bearings; and, in words and in Arabic numerals, the number and classes of adjustments, or, if unadjusted, the word "unadjusted".

(c) Parts for any of the foregoing shall be dutiable as follows:

(1) Parts (except pillar or bottom plates, or their equivalent, and jewels) not constituting a sub-assembly, and main springs with or without riveted ends, 65 per centum ad valorem;

(2) pillar or bottom plates, or their equivalent, shall be subject to one-half the amount of duty which would be borne by the complete movement, mechanism, device, or instrument for which intended or suitable;

(3) each sub-assembly (except one consisting solely of a mainspring with riveted ends) consisting of two or more parts or pieces of material joined or fastened together, shall be subject to the same amount of duty as the complete movement, mechanism, device, or instrument for which intended or suitable.

(d) Jewels, suitable for use in any movement, mechanism, device, or instrument, dutiable under this paragraph or paragraph 368, or in any meter or compass, 10 per centum ad valorem.

(e) Dials for any of the foregoing less than one and seventy-seven one-hundredths inches wide, imported separately or attached to any of the foregoing, 5 cents each and 45 per centum ad valorem. Such dials shall have stamped, cut, engraved, or die sunk, conspicuously and indelibly thereon the name of the country of manufacture; which marking, if the dial is imported attached to any of the foregoing movements, mechanisms, devices, or instruments, shall be placed on the face of the dial in such manner as not to be obscured by any part of the case, container, or housing.

(f) All cases, containers, or housings, designed or suitable for the enclosure of any of the foregoing movements, mechanisms, devices, or instruments, finished or unfinished, complete or incomplete:

(1) If made of gold or platinum, 75 cents each and 45 per centum ad valorem;

(2) if in part of gold, silver, or platinum, or wholly of silver, 40 cents each and 45 per centum ad valorem;

(3) if set with precious, semiprecious, or imitation precious or semiprecious stones, or if prepared for the setting of such stones, 40 cents each and 45 per centum ad valorem;

(4) if of base metal (and not containing gold, silver, or platinum), 20 cents each and 45 per centum ad valorem;

(5) any of the foregoing cases, containers, or housings, if enameled, shall be subject to an additional duty of 15 per centum ad valorem.

(g) Any of the foregoing cases, containers, or housings, shall have cut, engraved, or die sunk, conspicuously and indelibly on the inside of the back cover, the name in full of the manufacturer or purchaser and the name of the country of manufacture.

(h) For the purposes of this paragraph the width of any movement, mechanism, device, or instrument shall be the shortest surface dimension through the center of the pillar or bottom plate, or its equivalent, not including in the measurement any portion not essential to the functioning of the movement, mechanism, device, or instrument.

(i) For the purposes of this paragraph the term "jewel" includes substitutes for jewels.

(j) An article required by this paragraph to be marked shall be denied entry unless marked in exact conformity with the requirements of this paragraph

[PAR. 368. Clocks and clock movements, including lever clock movements, and clockwork mechanisms, cased or uncased, whether imported complete or in parts, and any device or mechanism having an essential operating feature intended for measuring time, distance, or fares, or the flowage of water, gas, electricity, or similar uses, or for regulating or controlling the speed of arbors, drums, disks, or similar uses, or for recording, indicating, or performing any operation or function at a predetermined time or times, any of the foregoing whether wholly or partly complete or knocked down (in which condition they shall be appraised at the valuation of the complete article); cases and casings for clockwork mechanisms imported separately; all the foregoing, 45 per centum ad valorem; and in addition thereto, upon any of the foregoing articles or parts thereof, having jewels, but not more than two jewels, in the escapement, $1 each; having more than two but not more than four jewels, $2 each; having more than four jewels, $4 each; if without jewels in the escapement and valued at not over $1.10 each, 35 cents each; valued at more than

$1.10 and not more than $2.25 each, 70 cents each; valued at more than $2.25 but not more than $5 each, $1 each; valued at more than $5 but not more than $10 each, $2 each; valued at more than $10 each, $3 each; all parts and materials for use in any of the foregoing if imported separately, and not specially provided for, 50 per centum ad valorem: *Provided*, That all dials, whether attached to movements or not, when imported, shall have indelibly painted, printed, or stamped thereon the name of the country of origin, and the front or back plate of the movement frame of any of the foregoing when imported shall have the name of the maker or purchaser, the name of the country where manufactured, and the number of jewels, if any, indelibly stamped on the most visible part of same; but if such markings are in whole or in part sufficiently similar to the trade name or trade-mark of an established American manufacturer as to be liable to deceive the user in the United States, entry thereof shall be denied if such trade name or trade-mark has been placed on file with the collector of customs.]

PAR. 368. (a) Clocks, clock movements, including lever movements, clockwork mechanisms, time-keeping, time-measuring, or time-indicating mechanisms, devices, and instruments, synchronous and subsynchronous motors of less than one-fortieth of one horsepower, and any mechanism, device, or instrument intended or suitable for measuring time, distance, speed, or fares, or the flowage of water, gas, or electricity, or similar uses, or for regulating, indicating, or controlling the speed of arbors, drums, disks, or similar uses, or for recording or indicating time, or for recording, indicating, or performing any operation or function at a predetermined time or times, all the above (except the articles enumerated and described in paragraph 367), if completely assembled, whether or not in cases, containers, or housings:

(1) If valued at not more than $1.10 each, 55 cents each; valued at more than $1.10 but not more than $2.25 each, $1 each; valued at more than $2.25 but not more than $5 each, $1.50 each; valued at more than $5 but not more than $10 each, $3 each; valued at more than $10 each, $4.50 each;

(2) any of the foregoing shall be subject to an additional duty of 65 per centum ad valorem;

(3) any of the foregoing containing jewels or substitutes therefor shall be subject to an additional cumulative duty of 25 cents for each such jewel or substitute.

(b) All the foregoing shall have cut, engraved, or die sunk, conspicuously and indelibly on the most visible part of the front or back plate: The name of the country of manufacture; the name of the manufacturer or purchaser; and the number of jewels or substitutes therefor, if any. If such markings are in whole or in part sufficiently similar to the trade name or trade-mark of an established American manufacturer as to be

liable to deceive the user in the United States, entry thereof shall be denied, if such trade name or trade-mark has been placed on file with the collector of customs.

(c) Parts for any of the foregoing (except dials, cases, containers, and housings) shall be dutiable as follows:

(1) Parts (except front and back plates of the movement, and jewels) not constituting a sub-assembly, 65 per centum ad valorem;

(2) plates (front or back) upon which the clockwork mechanism contained in any of the foregoing movements, mechanisms, devices, or instruments is assembled shall be subject to one-half the amount of duty which would be borne by the complete movement, mechanism, device, or instrument for which intended or suitable; except that if such clockwork mechanism is assembled upon two plates, such plates (when imported together) shall be dutiable as one plate;

(3) each sub-assembly consisting of two or more parts or pieces of material joined or fastened together, shall be subject to the same amount of duty as the complete movement, mechanism, device, or instrument for which intended or suitable.

(d) Dials for any movements, mechanisms, devices, or instruments enumerated and described in this paragraph or in paragraph 367 (except dials specifically provided for in paragraph 367), when imported separately, 50 per centum ad valorem. All such dials (whether imported separately or attached to any of the foregoing) shall have stamped, cut, engraved, or die sunk, conspicuously and indelibly thereon the name of the country of manufacture; which marking, if the dial is imported attached to any of the foregoing movements, mechanisms, devices, or instruments, shall be placed on the face of the dial in such manner as not to be obscured by any part of the case, container, or housing.

(e) Cases, containers, or housings suitable for any of the movements, mechanisms, devices, or instruments enumerated or described in this paragraph, not specially provided for, when imported separately, 45 per centum ad valorem. Any such case, container, or housing, whether imported separately or attached to any of the foregoing movements, mechanisms, devices, or instruments, shall have stamped, cut, engraved, or die sunk, conspicuously and indelibly on the back thereof, the name of the country of manufacture.

(f) For the purposes of subparagraph (a) of this paragraph an article shall be considered to be completely assembled, if disassembled only to such extent as may be by regulation prescribed by the Secretary of the Treasury as necessary for safety in transportation.

(g) An article required by this paragraph to be marked shall be denied entry unless marked in exact conformity with the requirements of this paragraph.

(h) Taximeters and parts thereof, finished or unfinished, 85 per centum ad valorem.

PAR. 369. Automobiles, automobile bodies, automobile chassis, motor cycles, and parts of the foregoing, not including tires, all [of] the foregoing whether finished or unfinished, 25 per centum ad valorem: *Provided*, That if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that imposed by such country, dependency, province, or other subdivision of government on such article imported from the United States, but in no case shall such duty exceed 50 per centum ad valorem.

PAR. 370. Airplanes, hydroplanes, motor boats, and parts of the foregoing, 30 per centum ad valorem. *The term "motor boat," when used in this Act, includes a yacht or pleasure boat, regardless of length or tonnage, whether sail, steam, or motor propelled, owned by a resident of the United States or brought into the United States for sale or charter to a resident thereof, whether or not such yacht or boat is brought into the United States under its own power, but does not include a yacht or boat used or intended to be used in trade or commerce, nor a yacht or boat built, or for the building of which a contract was entered into, prior to December 1, 1927.*

PAR. 371. Bicycles, and parts thereof, not including tires, 30 per centum ad valorem: *Provided*, That if any country, dependency, province, or other subdivision of government imposes a duty on any articles specified in this paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that imposed by such country, dependency, province, or other subdivision of government on such article imported from the United States, but in no case shall such duty exceed 50 per centum ad valorem.

PAR. 372. *Reciprocating* [Steam] *steam* engines and steam locomotives, 15 per centum ad valorem; sewing machines, [and parts thereof,] not specially provided for, valued at not more than $75 each, 15 per centum ad valorem; valued at more than $75 each, 30 per centum ad valorem; *steam turbines, 30 per centum ad valorem;* cash registers, [and parts thereof,] 25 per centum ad valorem; printing presses, not specially provided for, lawn mowers, and machine tools [and parts of machine tools], 30 per centum ad valorem; embroidery machines, including shuttles for sewing and embroidery machines, lace-making machines, machines for making lace curtains, nets and

nettings, 30 per centum ad valorem; knitting, braiding, lace braiding, and insulating machines, and all other similar textile machinery [or parts thereof], finished or unfinished, not specially provided for, 40 per centum ad valorem; all other textile machinery [or parts thereof], finished or unfinished, not specially provided for, 35 per centum ad valorem; cream separators valued at more than $50 each, and other centrifugal machines for the separation of liquids or liquids and solids, not specially provided for, 25 per centum ad valorem; combined adding and typewriting machines, 30 per centum ad valorem; *apparatus for the generation of acetylene gas from calcium carbide, 20 per centum ad valorem; machines for cutting or hobbing gears, 40 per centum ad valorem; punches, shears, and bar cutters, intended for use in fabricating structural or other rolled iron or steel shapes, 40 per centum ad valorem;* all other machines [or parts thereof], finished or unfinished, not specially provided for, 30 per centum ad valorem: *Provided, That parts, wholly or in chief value of metal, of any of the foregoing, shall be dutiable at the same rate of duty as the articles of which they are parts: Provided further,* That machine tools as used in this paragraph shall be held to mean any machine operating other than by hand power which employs a tool for work on metal.

PAR. 373. Shovels, spades, scoops, *forks, hoes, rakes,* scythes, sickles, grass hooks, corn knives, and drainage tools, and parts thereof, composed wholly or in chief value of [iron, steel, lead, copper, brass, nickel, aluminum, or other] metal, whether partly or wholly manufactured, 30 per centum ad valorem.

PAR. 374. Aluminum, aluminum scrap, and alloys [of any kind] (*except those provided for in paragraph 302*) in which aluminum is the component material of chief value, in crude form, 5 cents per pound; in coils, plates, sheets, bars, rods, circles, disks, blanks, strips, rectangles, and squares, 9 cents per pound.

PAR. 375. Metallic magnesium and metallic magnesium scrap, 40 cents per pound; magnesium alloys, powder, sheets, ribbons, tubing, wire, and all other articles, wares, or manufactures of magnesium, not specially provided for, 40 cents per pound on the metallic magnesium content and 20 per centum ad valorem.

PAR. 376. Antimony, as regulus or metal, 2 cents per pound; needle or liquated antimony, one-fourth of 1 cent per pound.

PAR. 377. Bismuth, 7½ per centum ad valorem.

PAR. 378. Cadmium, 15 cents per pound.

PAR. 379. Metallic arsenic, 6 cents per pound.

PAR. 380. German silver, or nickel silver, unmanufactured, 20 per centum ad valorem; nickel silver sheets, strips, rods, and wire, 30 per centum ad valorem.

PAR. 381. Copper in rolls, rods, or sheets, 2½ cents per pound; copper engravers' plates, not ground, and seamless copper tubes and tubing, 7 cents per pound; copper engravers' plates, ground, and brazed copper tubes, 11 cents per pound; brass rods, sheet brass, brass plates, bars, and strips, Muntz or yellow metal sheets, sheathing, bolts, piston rods, and shafting, 4 cents per pound; seamless brass tubes and tubing, 8 cents per pound; brazed brass tubes, brass angles and channels, 12 cents per pound; bronze rods and sheets, 4 cents per pound; bronze tubes, 8 cents per pound.

PAR. 382. [Aluminum or tin] (*a*) *Tin* foil less than six one-thousandths of [an] *one* inch in thickness, 35 per centum ad valorem; *aluminum foil less than six one-thousandths of one inch in thickness, 40 per centum ad valorem;* bronze powder *not of aluminum*, 14 cents per pound; aluminum *bronze* powder, powdered foil, powdered tin, [brocades,] flitters, and metallics, manufactured in whole or in part, 12 cents per pound; bronze, or Dutch metal, or aluminum, in leaf, 6 cents per one hundred [leaves.] *leaves; bronze powder, or Dutch metal powder, or aluminum powder, in leaf, 6 cents per one hundred leaves and 25 per centum ad valorem.* The foregoing [rate applies] *rates on leaf apply* to leaf not exceeding in size the equivalent of five and one-half by five and one-half inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent.

(*b*) *Stamping and embossing materials of bronze powder, or Dutch metal powder, or aluminum powder, mounted on paper or equivalent backing, and releasable from the backing by means of heat and pressure, one-half of 1 cent per one hundred square inches.*

PAR. 383. (*a*) Gold leaf, *unmounted*, [55] *82½* cents per one hundred leaves. The foregoing rate applies to leaf not exceeding in size the equivalent of three and three-eighths by three and three-eighths inches; additional duties in the same proportion shall be assessed on leaf exceeding in size said equivalent. *Gold leaf, mounted on paper or equivalent backing, 6¾ cents per one hundred square inches and 25 per centum ad valorem.*

[PAR. 384.] (*b*) Silver leaf, 5 cents per one hundred leaves.

PAR. [1437] *384.* Cabinet locks, not of pin tumbler or cylinder construction, not over one and one-half inches in width, 70 cents per dozen; over one and one-half and not over two and one-half inches in width, $1 per dozen; over two and one-half inches in width, $1.50 per dozen; padlocks, not of pin tumbler or cylinder construction, not over one and one-half inches in width, 35 cents per dozen; over one and one-half and not over two and one-half inches in width, 50 cents per dozen; over two and one-half inches in width, 75 cents per dozen; padlocks of pin tumbler or cylinder construction, not over one and

one-half inches in width, $1 per dozen; over one and one-half and not over two and one-half inches in width, $1.50 per dozen; over two and one-half inches in width, $2 per dozen; all other locks or latches of pin tumbler or cylinder construction, $2 per dozen; and in addition thereto, on all the foregoing, 20 per centum ad valorem.

PAR. 385. Tinsel wire, made wholly or in chief value of gold, silver, or other metal, 6 cents per pound and [10] *20* per centum ad valorem; lame or lahn, made wholly or in chief value of gold, silver, or other metal, 6 cents per pound and [20] *30* per centum ad valorem; bullions and metal threads made wholly or in chief value of tinsel wire, lame or lahn, 6 cents per pound and [35] *45* per centum ad valorem; beltings [, toys,] and other articles made wholly or in chief value of tinsel wire, metal thread, lame or lahn, or of tinsel wire, lame or lahn and india rubber, bullions, or metal threads, not specially provided for, [45] *55* per centum ad valorem; woven fabrics, ribbons, fringes, and tassels, made wholly or in chief value of any of the foregoing, [55] *65* per centum ad valorem.

PAR. 386. Quicksilver, 25 cents per pound: *Provided*, That the flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

[PAR. 387. Azides, fulminates, fulminating powder, and other like articles not specially provided for, 12½ cents per pound.]

Par. 387. Illuminating or lighting fixtures, lamps, lamp bases, candelabra, and candlesticks, any of the foregoing and parts thereof, finished or unfinished, not specially provided for, if wholly or in chief value of base metal or alloy, 50 per centum ad valorem; if wholly or in chief value of, or plated with, platinum, gold, or silver, 65 per centum ad valorem.

[PAR. 388. Dynamite and other high explosives, put up in sticks, cartridges, or other forms, suitable for blasting, 1¼ cents per pound.]

Par. 388. Phosphor-copper or phosphorus-copper, 3 cents per pound.

PAR. 389. New types, [20] *30* per centum ad valorem.

PAR. 390. Nickel oxide, 1 cent per pound; nickel, and [nickel alloy of any kind] *alloys (except those provided for in paragraph 302 or 380)* in which nickel is the component material of chief value, in pigs or ingots, shot, cubes, grains, cathodes, or similar forms, 3 cents per pound; in bars, rods, plates, sheets, strips, strands, castings, wire, tubes, tubing, anodes, or electrodes, 25 per centum ad valorem; and in addition thereto, on all [of] the foregoing, if cold rolled, cold drawn, or cold worked, 10 per centum ad valorem.

PAR. 391. Bottle caps of metal, collapsible tubes, and sprinkler tops, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 30 per centum ad valorem; if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 45 per centum ad valorem.

PAR. 392. Lead-bearing [ores] *ores, flue dust,* and mattes of all kinds, 1½ cents per pound on the lead contained therein: *Provided,* That such duty shall not be applied to the lead contained in *copper, gold, or silver ores, or* copper mattes, unless actually recovered: *Provided further,* That on all importations of lead-bearing ores and mattes of all kinds the duties shall be estimated at the port of entry and a bond given in double the amount of such estimated duties for the transportation of the ores or mattes by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores or mattes at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

PAR. 393. Lead bullion or base bullion, lead in pigs and bars, lead dross, reclaimed lead, scrap lead, antimonial lead, antimonial scrap lead, type metal, Babbit metal, solder, all alloys or combinations of lead not specially provided for, 2⅛ cents per pound on the lead contained therein; lead in sheets, pipe, shot, glazier's lead, and lead wire, 2⅜ cents per pound.

PAR. 394. Zinc-bearing ore of all kinds, containing less than 10 per centum of zinc, shall be admitted free of duty; containing 10 per centum or more of zinc and less than 20 per centum, one-half of 1 cent per pound on the zinc contained therein; containing 20 per centum or more of zinc and less than 25 per centum, 1 cent per pound on the zinc contained therein; containing 25 per centum of zinc, or more, 1½ cents per pound on the zinc contained therein: *Provided, That such duties shall not be applied to the zinc contained in lead or copper ores unless actually recovered: Provided further,* That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers

bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

PAR. 395. Zinc in blocks, pigs, or slabs, and zinc dust, 1¾ cents per pound; in sheets, 2 cents per pound; in sheets coated or plated with nickel or other metal (except gold, silver, or platinum), or solutions, 2¼ cents per pound; old and worn-out *zinc*, fit only to be remanufactured, *zinc dross, and zinc skimmings*, 1½ cents per pound.

PAR. 396. Print rollers, *of whatever material composed, with raised patterns of brass or brass and felt, finished or unfinished, used for printing, stamping, or cutting designs, 72 per centum ad valorem; embossing rollers* and print [blocks] *blocks, and print rollers not specially provided for, of whatever material composed*, used [in] *for* printing, stamping, or cutting designs [for wall or crêpe paper, linoleum, oilcloth, or other material, not specially provided for, composed wholly or in chief value of iron, steel, copper, brass, or any other metal], 60 per centum ad [valorem.] *valorem: Provided, That the foregoing rates shall apply whether or not the articles are imported separately, or as parts of machines.*

[PAR. 397. Cylindrical steel rolls ground and polished, valued at 25 cents per pound or over, 25 per centum ad valorem.]

PAR. 397. Drills (including breast drills), reamers, taps, dies, bits, gimlets, gimlet-bits, countersinks, planes, chisels, gouges, and other cutting tools; pipe tools, wrenches, spanners, screwdrivers, bit braces, vises, and hammers; calipers, rules, and micrometers; all the foregoing, if hand tools not provided for in paragraph 352, and parts thereof, wholly or in chief value of metal, not specially provided for, 50 per centum ad valorem.

[PAR. 398. Twist drills, reamers, milling cutters, taps, dies, and metal-cutting tools of all descriptions, not specially provided for, containing more than six-tenths of 1 per centum of tungsten or molybdenum, 60 per centum ad valorem.]

PAR. [399] *398.* Articles or wares not specially provided for, if composed wholly or in chief value of platinum, gold, or silver, and articles or wares plated with platinum, gold, or silver, or colored with

gold lacquer, whether partly or wholly manufactured, [60] *65* per centum ad valorem; if composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with platinum, gold, or silver, or colored with gold lacquer, whether partly or wholly manufactured, [40] *50* per centum ad valorem.

PAR. [400] *399.* No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

SCHEDULE 4.—WOOD AND MANUFACTURES OF

(For Subcommittee Report, see p. 273)

PAR. 401. (*a*) Logs of fir, spruce, cedar, or Western hemlock, $1 per thousand feet board [measure: *Provided,* That any such class of logs cut from any particular class of lands shall be exempt from such duty if imported from any country, dependency, province, or other subdivision of government which has, at no time during the twelve months immediately preceding their importation into the United States, maintained any embargo, prohibition, or other restriction (whether by law, order, regulation, contractual relation or otherwise, directly or indirectly) upon the exportation of such class of logs from such country, dependency, province, or other subdivision of government, if cut from such class of lands.] *measure, except that such logs imported to be used in the manufacture of wood pulp shall be exempt from duty under regulations prescribed by the Secretary of the Treasury.*

(*b*) *Cedar, except Spanish cedar: Boards, planks, deals, laths, siding, clapboards, ceiling, flooring, ship timber, and other lumber and timber, 25 per centum ad valorem.*

Par. 402. Maple (except Japanese maple) and birch: Boards, planks, deals, laths, ceiling, flooring, and other lumber and timber (except logs), 15 per centum ad valorem.

PAR. [1660] *403.* Shingles *of wood, 25 per centum ad valorem.*

PAR. [402] *404.* Brier root or brier wood, ivy or laurel root, and similar [wood unmanufactured] *wood, unmanufactured,* or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, 10 per centum ad valorem.

PAR. [403] *405.* Cedar commercially known as Spanish cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, Japanese white oak, [and] Japanese maple, *and all cabinet woods (except teak)*: [in] *In* the log, 10 per centum ad valorem; [in the form of sawed] boards, planks, deals, [and all other forms

not further manufactured than sawed,] *flooring, and other lumber and timber*, 15 per centum ad valorem[; veneers of wood and wood unmanufactured, not specially provided for, 20 per centum ad valorem].

PAR. [403] *406. Veneers* of *wood, 20 per centum ad valorem; plywood, 40 per centum ad valorem; wood unmanufactured, not specially provided for, 20 per centum ad valorem.*

PAR. [404] *407.* Hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, roughhewn, or rough shaped, sawed or bored, 10 per centum ad valorem.

PAR. [405] *408.* Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing-box shooks, of wood, not specially provided for, 15 per centum ad valorem.

PAR. [406] *409.* Boxes, barrels, and other articles containing oranges, lemons, limes, grapefruit, shaddocks or pomelos, 25 per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops, and bottoms of fruit boxes of the growth or manufacture of the United States, exported as [fruit box] *fruit-box* shooks, may be reimported in completed form, filled with fruit, by the payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

PAR. [407] *410.* Reeds wrought or manufactured from rattan or reeds, whether round, flat, split, oval, or in whatever form, cane wrought or manufactured from rattan, cane webbing, and split or partially manufactured rattan, not specially provided for, 20 per centum ad valorem. Furniture [made with frames] wholly or in [part] *chief value* of [wood,] rattan, reed, bamboo, osier or willow, [or] malacca, [and covered wholly or in part with rattan, reed,] grass, *seagrass*, [osier or willow,] or fiber of any kind, 60 per centum ad valorem; split bamboo, 1¼ cents per pound; osier or willow, including chip of and split willow, prepared for basket makers' use, 35 per centum ad valorem; all articles not specially provided for, wholly or partly manufactured of rattan; bamboo, osier or willow, 45 per centum ad valorem.

PAR. [408] *411.* Toothpicks of wood or other vegetable substance, 25 per centum ad valorem; butchers' and packers' skewers of wood, 25 cents per thousand.

PAR. [409] *412.* Porch and window blinds, baskets, *bags*, chair seats, curtains, shades, or screens, any of the foregoing wholly or in chief value of bamboo, wood, straw, papier-mâché, palm leaf, or compositions of wood, not specially provided for, [35 per centum ad

valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, 45] *50* per centum ad valorem.

PAR. [410] *413.* Spring clothespins, 15 cents per gross; [house or cabinet] furniture [wholly or in chief value of wood], wholly or partly finished, *molders' patterns, and folding rules, all the foregoing, wholly or in chief value of wood, and not specially provided for, 40 per centum ad valorem;* wood flour, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for, 33⅓ per centum ad valorem.

SCHEDULE 5.—SUGAR, MOLASSES, AND MANUFACTURES OF

(For Subcommittee Report, see p. 275)

PAR. 501. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five sugar degrees, and all mixtures containing sugar and water, testing by the polariscope above fifty sugar degrees and not above seventy-five sugar degrees, [$1\frac{7}{100}$] *1.5625* cents per pound, and for each additional sugar degree shown by the polariscopic test, *but not above ninety-four sugar degrees,* [forty-six one-thousands] *six hundred and twenty-five ten-thousands of 1* cent per pound additional, and fractions of a degree in proportion; *testing by the polariscope ninety-four sugar degrees, $2\frac{75}{100}$ cents per pound, and for each additional sugar degree shown by the polariscopic test, one hundred and twenty-five thousands of 1 cent per pound additional, and fractions of a degree in proportion.*

PAR. 502. Molasses and sugar sirups, not specially provided for, testing not above 48 per centum total sugars, [twenty-five one-hundredths of 1 cent] *$3\frac{3}{10}$ cents* per gallon; testing above 48 per centum total sugars, [two hundred and seventy-five one-thousandths] *six-tenths* of 1 cent additional for each per centum of total sugars and fractions of a per centum in [proportion; molasses testing not above 52 per centum total sugars] *proportion. Molasses* not imported to be commercially used for the extraction of sugar, or for human consumption, *or for distilling purposes,* [one-sixth of 1 cent per gallon] *three one-hundredths of 1 cent per pound of total sugar*; [testing above 52 and not above 56 per centum total sugars not imported to be commercially used for the extraction of sugar, or for human consumption, one-sixth of 1 cent additional for each per centum of total sugars and fractions of a per centum in proportion.] *molasses imported to be commercially used for distilling purposes, thirty-six one-hundredths of 1 cent per pound of total sugars.*

PAR. 503. Maple sugar [and maple sirup, 4], 7½ cents per pound; *maple sirup 5 cents per pound;* dextrose testing not above 99.7 per centum and dextrose sirup, [1½] *2* cents per pound. [Sugar cane in its natural state, $1 per ton of two thousand pounds; sugar contained in dried sugar cane, or in sugar cane in any other than its natural state, 75 per centum of the rate of duty applicable to manufactured sugar of like polariscopic test.]

PAR. [503] *504. Sugar cane in its natural state, $3 per ton of two thousand pounds; sugar contained in dried sugar cane, or in sugar cane in any other than its natural state, 75 per centum of the rate of duty applicable to manufactured sugar of like polariscopic test.*

PAR. [504] *505.* Adonite, arabinose, dulcite, galactose, inosite, inulin, levulose, mannite, d-talose, d-tagatose, ribose, melibiose, dextrose testing above 99.7 per centum, mannose, melezitose, raffinose, rhamnose, salicin, sorbite, xylose, *lactose*, and other saccharides, 50 per centum ad valorem.

PAR. [505] *506.* Sugar candy and all confectionery not specially provided for, and sugar after being refined, when tinctured, colored, or in any way adulterated, 40 per centum ad valorem.

SCHEDULE 6.—TOBACCO AND MANUFACTURERS OF

(For Subcommittee Report, see p. 278)

PAR. 601. Wrapper tobacco, and filler tobacco when mixed or packed with more than 35 per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, $2.10 per pound; if stemmed, $2.75 per pound; filler tobacco not specially provided for, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

PAR. 602. The term "wrapper tobacco" as used in this title means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. Collectors of customs shall permit entry to be made, under rules and regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco when the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

PAR. 603. All other tobacco, manufactured or unmanufactured, not specially provided for, 55 cents per pound; scrap tobacco, 35 cents per pound.

PAR. 604. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, and tobacco stems, cut, ground, or pulverized, 55 cents per pound.

PAR. 605. Cigars, cigarettes, cheroots of all kinds, $4.50 per pound and 25 per centum ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE 7.—AGRICULTURAL PRODUCTS AND PROVISIONS

(For Subcommittee Report, see p. 283)

PAR. 701. Cattle, weighing less than one thousand and fifty pounds each, 1½ cents per pound; weighing one thousand and fifty pounds [each or more] *or more each*, 2 cents per pound; [fresh] beef and veal, *fresh, chilled, or frozen*, [3] *6* cents per pound; tallow, one-half of 1 cent per pound; oleo oil and oleo stearin, 1 cent per pound.

PAR. 702. [Sheep] *Sheep, lambs*, and goats, [$2] *$3* per head; [fresh mutton] *mutton*, and goat meat, *fresh, chilled, or frozen*, [2½] *5* cents per pound; [fresh] lamb, *fresh, chilled, or frozen*, [4] *7* cents per pound.

PAR. 703. Swine, [one-half of 1 cent] *2 cents* per pound; [fresh pork, three-fourths of 1 cent] *pork, fresh, chilled, or frozen, 2½ cents* per pound; bacon, hams, and shoulders, and other pork, prepared or preserved, [2] *3¼* cents per pound; lard, [1 cent] *3 cents* per pound; lard compounds and lard substitutes, [4] *5* cents per pound.

PAR. 704. Reindeer meat, venison and other game (except birds), *fresh, chilled, or frozen*, not specially provided for, [4] *6* cents per pound.

PAR. 705. Extract of meat, including fluid, 15 cents per pound.

PAR. 706. Meats, fresh, *chilled, frozen*, prepared, or preserved, not specially provided for, *6 cents per pound, but not less than* 20 per centum ad valorem [: *Provided*, That no meats of any kind shall be imported into the United States unless the same is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome, or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 674), commonly called the "Meat Inspection Amendment," and the

Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 768), commonly called the "Food and Drugs Act," and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this provision, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations].

PAR. 707. [Milk, fresh,] *Whole milk, fresh or sour,* [2½] *5* cents per gallon; [sourmilk and buttermilk, 1 cent per gallon;] cream, *fresh or sour,* [20] *48* cents per [gallon:] *gallon; skimmed milk, fresh or sour, and buttermilk, 1¾ cents per gallon: Provided,* That fresh or sour milk containing more than 7 per centum of butterfat shall be dutiable as cream, and *fresh or sour* cream containing more than 45 per centum of butterfat shall be dutiable as [butter.] *butter, and skimmed milk containing more than 1 per centum of butterfat shall be dutiable as whole milk.*

PAR. 708. (*a*) Milk, condensed or evaporated: In [hermetically sealed] *air-tight* containers, unsweetened, [1 cent] *1 4/10 cents* per pound, sweetened, [1½] *2¼* cents per pound; all other, [1⅜] *2* cents per pound [; whole milk powder, 3 cents per pound; cream powder, 7 cents per pound; and skimmed milk powder, 1½ cents per pound; malted].

(*b*) *Dried whole milk, 4¾ cents per pound; dried cream, 10½ cents per pound; dried skimmed milk and dried buttermilk, 1½ cents per pound.*

(*c*) *Malted* milk, and compounds or mixtures of or substitutes for milk or cream, [20] *30* per centum ad valorem.

PAR. 709. Butter, [8] *12* cents per pound; oleomargarine and other butter substitutes, [8] *12* cents per pound.

PAR. 710. Cheese and substitutes therefor, [5] *7* cents per pound, but not less than [25] *35* per centum ad valorem.

PAR. 711. Birds, live: [Poultry, 3 cents per pound;] *Chickens, ducks, geese, turkeys, and guineas, 6 cents per pound; baby chicks of poultry, 4 cents each;* all [other,] *other live birds not specially provided for,* valued at $5 or less each, 50 cents each; valued at more than $5 each, 20 per centum ad valorem.

PAR. 712. Birds, dead, dressed or [undressed:] *undressed, fresh, chilled, or frozen:* [Poultry, 6 cents per pound;] *Chickens, ducks, geese, and guineas, 8 cents per pound; turkeys, 10 cents per pound;* all other, [8] *10* cents per pound; all the foregoing, prepared or preserved in any manner and not specially provided for, [35 per centum ad valorem] *10 cents per pound.*

PAR. 713. Eggs of poultry, in the shell, [8] *10* cents per dozen; whole eggs, egg yolk, and egg albumen, frozen or otherwise prepared or preserved, and not specially provided for, *whether or not sugar or other material is added*, [6] *8* cents per pound; dried whole eggs, dried egg yolk, and dried egg albumen, *whether or not sugar or other material is added*, 18 cents per pound.

PAR. 714. Horses and mules, valued at not more than $150 per head, $30 per head; valued at more than $150 per head, 20 per centum ad valorem.

PAR. 715. Live animals, vertebrate and invertebrate, not specially provided for, 15 per centum ad valorem.

PAR. 716. Honey, 3 cents per pound.

[PAR. 717. Fish, fresh, frozen, or packed in ice: Halibut, salmon, mackerel, and swordfish, 2 cents per pound; other fish, not specially provided for, 1 cent per pound.]

PAR. 717. (a) Fish, fresh or frozen (whether or not packed in ice), whole, or beheaded or eviscerated or both, but not further advanced: Halibut, salmon, mackerel, and swordfish, 2 cents per pound; other fish, not specially provided for, 1 cent per pound.

(b) Fish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for, 2½ cents per pound.

(c) Fish, dried and unsalted: Cod, haddock, hake, pollock, and cusk, 2½ cents per pound; other fish, 1¼ cents per pound.

[PAR. 718. Salmon, pickled, salted, smoked, kippered, or otherwise prepared or preserved, 25 per centum ad valorem; finnan haddie, 25 per centum ad valorem; dried fish, salted or unsalted, 1¼ cents per pound; smoked herring, skinned or boned, 2½ cents per pound; all other fish, skinned or boned, in bulk, or in immediate containers weighing with their contents more than fifteen pounds each, 2½ cents per pound net weight.]

PAR. 718. (a) Fish, prepared or preserved in any manner, when packed in oil or in oil and other substances, 30 per centum ad valorem.

(b) Fish, prepared or preserved in any manner, when packed in air-tight containers weighing with their contents not more than fifteen pounds each (except fish packed in oil or in oil and other substances): Salmon, 25 per centum ad valorem; other fish, 25 per centum ad valorem.

[PAR. 719. Herring and mackerel, pickled or salted, whether or not boned, when in bulk, or in immediate containers weighing with their contents more than fifteen pounds each, 1 cent per pound net weight.]

PAR. 719. Fish, pickled or salted (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than fifteen pounds each):

(1) Salmon, 25 per centum ad valorem;

(2) cod, haddock, hake, pollock, and cusk, neither skinned nor boned (except that the vertebral column may be removed), 1¾ cents per pound when containing not more than 43 per centum of moisture by weight, and 1¼ cents per pound when containing more than 43 per centum of moisture by weight;

(3) cod, haddock, hake, pollock, and cusk, skinned or boned, whether or not dried, 2½ cents per pound;

(4) sea herring and mackerel, whether or not boned, in bulk or in immediate containers weighing with their contents more than fifteen pounds each, 1 cent per pound net weight; in immediate containers (not air-tight) weighing with their contents not more than fifteen pounds each, 25 per centum ad valorem;

(5) other fish, in bulk or in immediate containers weighing with their contents more than fifteen pounds each, 1¼ cents per pound net weight; in immediate containers (not air-tight) weighing with their contents not more than fifteen pounds each, 25 per centum ad valorem.

[PAR. 720. Fish (except shellfish), by whatever name known, packed in oil or in oil and other substances, 30 per centum ad valorem; all fish (except shellfish), pickled, salted, smoked, kippered, or otherwise prepared or preserved (except in oil or in oil and other substances), in immediate containers weighing with their contents not more than fifteen pounds each, 25 per centum ad valorem; in bulk or in immediate containers weighing with their contents more than fifteen pounds each, 1¼ cents per pound net weight.]

PAR. 720. (a) Fish, smoked or kippered (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than fifteen pounds each):

(1) Salmon, 25 per centum ad valorem;

(2) sea herring, whole or beheaded, but not further advanced, 1¼ cents per pound;

(3) sea herring, eviscerated, split, skinned, boned, or divided into portions, 3 cents per pound;

(4) cod, haddock, hake, pollock, and cusk, whole, or beheaded or eviscerated or both, but not further advanced (except that the vertebral column may be removed), 2½ cents per pound;

(5) cod, haddock, hake, pollock, and cusk, filleted, skinned, boned, sliced, or divided into portions, 3 cents per pound;

(6) other fish, 25 per centum ad valorem.

(b) Fish, prepared or preserved, not specially provided for, in immediate containers weighing with their contents not more than fifteen pounds each, 25 per centum ad valorem; in bulk or in immediate containers, weighing with their contents more than fifteen pounds each, 1¼ cents per pound net weight.

(*c*) *The term "fish," as used in this Act, does not include shellfish.*

[PAR. 721. Crab meat, packed in ice or frozen, or prepared or preserved in any manner, 15 per centum ad valorem; fish paste and fish sauce, 30 per centum ad valorem; caviar and other fish roe for food purposes, packed in ice or frozen, prepared or preserved, by the addition of salt in any amount, or by other means, 30 per centum ad valorem.]

PAR. 721. (*a*) *Crab meat, crab paste, and crab sauce, 15 per centum ad valorem.*

(*b*) *Clams, clam juice, or either in combination with other substances, packed in air-tight containers, 35 per centum ad valorem.*

(*c*) *Fish paste and fish sauce, 30 per centum ad valorem.*

(*d*) *Caviar and other fish roe for food purposes: Sturgeon, 30 per centum ad valorem; other, 20 cents per pound.*

PAR. 722. Barley, hulled or unhulled, 20 cents per bushel of forty-eight pounds; barley malt, 40 cents per one hundred pounds; pearl barley, patent barley and barley flour, 2 cents per pound.

PAR. 723. Buckwheat, hulled or unhulled, [10] *25* cents per one hundred pounds; buckwheat flour and grits or groats, one-half of 1 cent per pound.

PAR. 724. Corn or maize, including cracked corn, [15] *25* cents per bushel of fifty-six pounds; corn grits, meal, and flour, and similar products, [30] *50* cents per one hundred pounds.

PAR. 725. Macaroni, vermicelli, noodles, and similar alimentary pastes, *containing no eggs or egg products*, 2 cents per [pound.] *pound; containing eggs or egg products, 3 cents per pound.*

PAR. 726. Oats, hulled or unhulled, 15 cents per bushel of thirty-two pounds; unhulled ground oats, 45 cents per one hundred pounds; oatmeal, rolled oats, oat grits, and similar oat products, 80 cents per one hundred pounds.

PAR. 727. Paddy or rough rice, [1 cent] *1¼ cents* per pound; brown rice (hulls removed, *all or in part*), [1¼] *1½* cents per pound; milled rice (bran removed, *all or in part*), [2] 2½ cents per pound; broken rice, *which will pass readily through a metal sieve perforated with round holes five and one-half sixty-fourths of one inch in diameter*, and rice meal, flour, polish, and bran, [one-half] *five-eighths* of 1 cent per pound.

PAR. 728. Rye, 15 cents per bushel of fifty-six pounds; *rye malt, 40 cents per one hundred pounds;* rye flour and meal, 45 cents per one hundred pounds.

PAR. 729. Wheat, [30] *42* cents per bushel of sixty pounds; wheat flour, semolina, crushed or cracked wheat, and similar wheat products not specially provided for, [78 cents] *$1.04* per one hundred pounds.

PAR. 730. Bran, shorts, by-product feeds obtained in milling wheat or other cereals, [15] *10* per centum ad valorem; hulls of oats, barley,

buckwheat, or other grains, ground or unground, 10 cents per one hundred pounds; dried beet pulp, malt sprouts, and brewers' grains, $5 per ton; mixed feeds, consisting of an admixture of grains or grain products with oil cake, oil-cake meal, molasses, or other feedstuffs, 10 per centum ad valorem.

PAR. 731. Screenings, scalpings, chaff, or scourings of wheat, flaxseed, or other grains or seeds: Unground, or ground, 10 per centum ad valorem: *Provided*, That when grains or seeds contain more than 5 per centum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate.

PAR. 732. Cereal breakfast foods, and similar cereal preparations, by whatever name known, processed further than milling, and not specially provided for, 20 per centum ad valorem.

PAR. 733. Biscuits, wafers, cake, cakes, and similar baked articles, and puddings, all the foregoing by whatever name known, whether or not containing chocolate, nuts, fruits, or confectionery of any kind, 30 per centum ad valorem.

PAR. 734. Apples, green or ripe, 25 cents per bushel of [50] *fifty* pounds; dried, desiccated, or evaporated, 2 cents per pound; otherwise prepared or preserved, and not specially provided for, 2½ cents per pound.

PAR. 735. Apricots, green, ripe, [dried] or in brine, one-half of 1 cent per pound; *dried, desiccated, or evaporated, 2 cents per pound;* otherwise prepared or preserved, *and not specially provided for*, 35 per centum ad valorem.

PAR. 736. Berries, edible, in their natural condition or in brine, 1¼ cents per pound; dried, desiccated, or evaporated, 2½ cents per pound; otherwise prepared or preserved, *or frozen*, and not specially provided for, 35 per centum ad valorem.

PAR. 737. Cherries:

(*1*) In their natural state, *or dried*, 2 cents per pound;

(*2*) *sulphured, or in brine, with stems and pits, 5½ cents per pound; with stems or pits removed, 9½ cents per pound;*

(*3*) maraschino, *candied, crystallized, or glacé, or* prepared or preserved in any manner, *5½ cents per pound and* 40 per centum ad valorem.

PAR. 738. Cider, 5 cents per gallon; vinegar, 6 cents per proof gallon: *Provided*, That the standard proof for vinegar shall be 4 per centum by weight of acetic acid.

[PAR. 739. Citrons and citron peel, crude, dried, or in brine, 2 cents per pound; candied or otherwise prepared or preserved, 4½ cents per pound; orange and lemon peel, crude, dried, or in brine, 2 cents per pound; candied, or otherwise prepared or preserved, 5 cents per pound.]

PAR. 739. Orange, grapefruit, and lemon peel, crude, dried, or in brine, 2 cents per pound; candied, or otherwise prepared or preserved, 8 cents per pound; citrons or citron peel, candied or otherwise prepared or preserved, 6 cents per pound.

PAR. 740. Figs, fresh, dried, or in brine, 2 cents per pound; prepared or pre-preserved [in any manner], *not specially provided for*, 35 per centum ad valorem.

PAR. 741. Dates, fresh or dried, *unpitted*, 1 cent per pound; *pitted or* prepared or preserved [in any manner], *not specially provided for*, 35 per centum ad valorem.

PAR. 742. Grapes in bulk, crates, barrels or other packages, 25 cents per cubic foot of such bulk or the capacity of the packages, according as imported; raisins, 2 cents per pound; other dried grapes, 2½ cents per pound; currants, Zante or other, 2 cents per pound.

PAR. 743. Lemons, 2 cents per pound; limes, in their natural state, or in brine, *2 cents per pound;* [and] oranges, 1 cent per pound; grapefruit, [1 cent] *1½ cents* per pound.

PAR. 744. [Olives in] *Olives: In* brine, green, 20 cents per gallon; *in brine*, ripe, [20] *30* cents per gallon; *in brine*, pitted or stuffed, 30 cents per gallon; dried [ripe olives, 4 cents] *ripe, 5 cents* per [pound.] *pound; not specially provided for, 5 cents per pound.*

PAR. 745. [Peaches and pears, green,] *Peaches: Green*, ripe, or in brine, one-half of 1 cent per pound; dried, desiccated, or evaporated, 2 cents per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

PAR. 746. Pineapples, [22½] *35* cents per crate of [one and ninety-six one-hundredths] *two and forty-five one-hundredths* cubic feet; in bulk, [three-fourths of 1 cent] *1⅙ cents* each; candied, crystallized, or glacé, 35 per centum ad valorem; otherwise prepared or preserved, and not specially provided for, 2 cents per pound.

PAR. 747. Plums, prunes, and prunelles, green, ripe, or in brine, one-half of 1 cent per pound; dried, one-half of 1 cent per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

PAR. 748. Pears: Green, ripe, or in brine, one-half of 1 cent per pound; dried, desiccated, or evaporated, 2 cents per pound; otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem.

PAR. [748.] *749.* All jellies, jams, marmalades, and fruit butters, 35 per centum ad valorem.

PAR. [749.] *750.* Fruits in their natural state, or in brine, pickled, dried, desiccated, evaporated, or otherwise prepared or preserved, and not specially provided for, and mixtures of two or more fruits, prepared or preserved, 35 per centum [ad valorem: *Provided*, That all specific provisions of this title for fruits and berries prepared or

preserved shall include fruits and berries preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices.] *ad valorem; fruit pastes and fruit pulps, 35 per centum ad valorem; candied, crystallized, or glacé apricots, figs, dates, peaches, pears, plums, prunes, prunelles, berries, and all other fruits or fruit peels, not specially provided for, 35 per centum ad valorem: Provided, That a mixture of two or more kinds of candied, crystallized, or glacé fruit or fruit peels shall bear the highest rate of duty applicable to any of the components.*

[PAR. 750. Berries and fruits, of all kinds, prepared or preserved in any manner, containing 5 per centum or more of alcohol shall pay in addition to the rates provided in this title $5 per proof gallon on the alcohol contained therein: *Provided, however,* That nothing in this Act shall be construed as permitting the importation of intoxicating liquor in violation of the eighteenth amendment to the Constitution, or any Act of Congress enacted in its enforcement.]

PAR. 751. [Tulip, lily, and narcissus bulbs, and lily of the valley pips, $2 per thousand; hyacinth bulbs, $4 per thousand; crocus bulbs, $1 per thousand;] *Tulip bulbs, $6 per thousand; hyacinth bulbs, $4 per thousand; lily bulbs, $6 per thousand; narcissus bulbs, $6 per thousand; crocus corms, $2 per thousand; lily of the valley pips, $6 per thousand;* all other bulbs [and roots], *roots,* rootstocks, clumps, corms, tubers, and herbaceous perennials, imported for horticultural purposes, 30 per centum ad valorem; cut flowers, [fresh] *fresh, dried, prepared,* or preserved, 40 per centum ad valorem.

PAR. 752. Seedlings and cuttings of Manetti, multiflora, brier, rugosa, and other rose stock, all the foregoing not more than three years old, $2 per thousand; rose plants, budded, grafted, or grown on their own roots, 4 cents each; cuttings, seedlings, and grafted or budded plants of other deciduous or evergreen ornamental trees, shrubs, or vines, and all nursery or greenhouse stock, not specially provided for, 25 per centum ad valorem.

PAR. 753. Seedlings, layers, and cuttings of apple, cherry, pear, plum, quince, and other fruit stocks, $2 per thousand; grafted or budded fruit trees; cuttings and seedlings of grapes, currants, gooseberries, or other fruit vines, plants or bushes, 25 per centum ad valorem.

PAR. 754. Almonds, not shelled, [4¾] *5½* cents per pound; shelled, [14] *16½* cents per pound; *blanched, roasted, or otherwise prepared or preserved, 18½ cents per pound; mandalonas or imitation almonds, 18½ cents per pound;* almond paste, [14] *18½* cents per pound.

PAR. 755. Cream or Brazil nuts, [1 cent per pound;] *not shelled, 2 cents per pound; shelled, 6 cents per pound;* filberts, not shelled, [2½] *5* cents per pound; shelled, [5] *10* cents per pound[; pignolia nuts, 1 cent per pound; pistache nuts, 1 cent per pound].

PAR. 756. Coconuts, one-half of 1 cent each; coconut meat, shredded and desiccated, or similarly prepared, 3½ cents per pound.

PAR. 757. Peanuts, not shelled, [3] 4¼ cents per pound; shelled, [4] *6* cents per [pound.] *pound; blanched, salted, prepared, or preserved, not specially provided for, and peanut butter, 7 cents per pound.*

PAR. 758. Walnuts of all kinds, not shelled, [4] *5* cents per pound; shelled, [12] *15* cents per pound; *blanched, roasted, prepared, or preserved, including walnut paste, 15 cents per pound;* pecans, [unshelled,] *not shelled,* 3 cents per pound; shelled, 6 cents per pound.

PAR. 759. Edible nuts, [shelled or unshelled,] not specially provided for, [1 cent per pound;] *not shelled, 5 cents per pound; shelled, 10 cents per pound;* pickled, or otherwise prepared or preserved, and not specially provided for, 35 per centum ad valorem; nut and kernel paste not specially provided for, 25 per centum ad valorem: *Provided,* That no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or [unshelled.] *unshelled, and that a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components.*

PAR. 760. Oil-bearing seeds and materials: Castor beans, one-half of 1 cent per pound; flaxseed, [40] *56* cents per bushel of fifty-six pounds; poppy seed, 32 cents per [100] *one hundred* pounds; sunflower seed, 2 cents per pound; apricot and peach kernels, 3 cents per pound; [soya] *soy* beans, [one-half of 1 cent] *2 cents* per pound; cottonseed, one third of 1 cent per pound.

PAR. 761. Grass seeds *and other forage crop seeds:* Alfalfa, [4] *5* cents per pound; alsike clover, [4] *5* cents per pound; crimson clover, [1 cent] *2 cents* per pound; red clover, [4] *6* cents per pound; white *and ladino* clover, [3] *5* cents per pound; *sweet clover, 3 cents per pound;* clover, not specially provided for, [2] *3* cents per pound; millet, 1 cent per pound; *orchard grass, 5 cents per pound;* timothy, 2 cents per pound; hairy vetch, [2] *3* cents per pound; [spring vetch, 1 cent per pound] *other vetches, 1½ cents per pound; bent grass, 10 cents per pound;* all other grass *and forage crop* seeds not specially provided for, 2 cents per pound: *Provided,* That no allowance shall be made for dirt or other impurities in seed [provided for in this paragraph] *of any kind.*

PAR. 762. Other garden and field seeds: Beet (except sugar beet), 4 cents per pound; cabbage, [10] *12* cents per pound; canary, 1 cent per pound; carrot, 4 cents per pound; cauliflower, 25 cents per pound; celery, 2 cents per pound; kale, 6 cents per pound; kohlrabi, 8 cents

per pound; mangelwurzel, 4 cents per pound; mushroom spawn, 1 cent per pound; onion, 15 cents per pound; parsley, 2 cents per pound; parsnip, 4 cents per pound; pepper, 15 cents per pound; radish, [4] *6* cents per pound; spinach, 1 cent per pound; tree and shrub, 8 cents per pound; turnip, [4] *5* cents per pound; rutabaga, [4] *5* cents per pound; flower, 6 cents per pound; all other garden and field seeds not specially provided for, 6 cents per pound: *Provided*, That the provisions for seeds in this schedule shall include such seeds whether used for planting or for other purposes.

PAR. 763. Beans, not specially provided for, *and cowpeas:* [green] *Green* or unripe, [one-half of 1 cent] *3½ cents* per pound; dried, [1¾] *2½* cents per pound; in brine, *3 cents per pound;* prepared or preserved in any manner, [2] *3* cents per pound *on the entire contents of the container.*

PAR. 764. Sugar beets, 80 cents per ton *of two thousand pounds;* other beets, 17 per centum ad valorem.

PAR. 765. Lentils, one-half of 1 cent per pound; lupines, one-half of 1 cent per pound.

PAR. 766. Mushrooms, fresh, or dried or otherwise prepared or preserved, [45] *60* per centum ad valorem; truffles, fresh, or dried or otherwise prepared or preserved, [25] *30* per centum ad valorem.

PAR. 767. [Peas, green or dried, 1 cent per pound;] *Peas and chickpeas or garbanzos: Green or unripe, 2 cents per pound; dried, 1¾ cents per pound;* [peas,] split, [1¼] *2½* cents per pound; [peas,] prepared or preserved in any manner, 2 cents per pound *on the entire contents of the container.*

PAR. 768. Onions, [1 cent] *1¾ cents* per pound; garlic, [2] *1½* cents per pound.

PAR. 769. White or Irish potatoes, 50 cents per one hundred pounds; dried, dehydrated, or desiccated potatoes, 2¾ cents per pound; potato flour, 2½ cents per pound.

PAR. 770. Tomatoes in their natural state, [one-half of 1 cent] *3 cents* per pound; [tomato paste, 40 per centum ad valorem; all other,] prepared or preserved in any manner, [15] *25* per centum ad valorem.

PAR. 771. Turnips *and rutabagas*, [12] *25* cents per one hundred pounds.

PAR. 772. Vegetables in their natural [state,] *state: Peppers, 3 cents per pound; eggplant, 3 cents per pound; cucumbers, 3 cents per pound; squash, 2 cents per pound; all other, including crude horseradish*, not specially provided for, [25] *50* per centum ad valorem: *Provided*, That in the assessment of duties on vegetables *of any kind* no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

PAR. 773. Vegetables, if cut, sliced, or otherwise reduced in size, *or if reduced to flour*, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared or preserved in any other way and not specially provided for; sauces of all kinds, not specially provided for; [soya] *soy* beans, prepared or preserved in any manner; bean stick, miso, bean cake, and similar products, not specially provided for; soups, *soup rolls, soup tablets or cubes, and other soup preparations*, pastes, balls, puddings, hash, and all similar forms, composed of vegetables, or of vegetables and meat or fish, or both, not specially provided for, 35 per centum ad [valorem.] *valorem; pimientos, packed in brine or in oil, or prepared or preserved in any manner, 6 cents per pound.*

PAR. 774. Acorns, and chicory and dandelion roots, crude, 1½ cents per pound; ground, or otherwise prepared, [3] *4* cents per pound; all coffee substitutes and adulterants, and coffee essences, 3 cents per pound.

PAR. 775. (*a*) Chocolate and cocoa, [sweetened or unsweetened, powdered, or otherwise prepared, 17½ per centum ad valorem, but not less than 2 cents per pound; cacao] *valued at not more than 12 cents per pound, 2 cents per pound; valued at more than 12 cents per pound, but not more than 24 cents per pound, 2 cents per pound and 10 per centum ad valorem; valued at more than 24 cents per pound, but not more than 35 cents per pound, 4 cents per pound and 10 per centum ad valorem; valued at more than 35 cents per pound, 40 per centum ad valorem: Provided, That in determining the value of the foregoing (including value for the purposes of classification) the value of all immediate, intermediate, and outer containers and coverings shall be included, and in determining the weight (including weight for purposes of classification) the weight of all containers and coverings (except packing cases and outer containers) shall be included.*

(*b*) *Cacao* butter, 25 per centum ad valorem.

PAR. 776. Ginger root, candied, or otherwise prepared or preserved, 20 per centum ad valorem.

PAR. 777. Hay, $4 per ton *of two thousand pounds;* straw, $1 per ton *of two thousand pounds.*

PAR. 778. Hops, 24 cents per pound; hop extract, $2.40 per pound; lupulin, 75 cents per pound.

PAR. 779. Spices and spice seeds: Anise seeds, 2 cents per pound; caraway seeds, 1 cent per pound; cardamom seeds, 10 cents per pound; cassia, cassia buds, and cassia vera, unground, 2 cents per pound; ground, 5 cents per pound; cloves, unground, 3 cents per pound; ground, 6 cents per pound; clove stems, unground, 2 cents per pound; ground, 5 cents per pound; cinnamon and cinnamon chips, unground,

2 cents per pound; ground, 5 cents per pound; coriander seeds, one-half of 1 cent per pound; cummin seeds, 1 cent per pound; fennel seeds, 1 cent per pound; ginger root, not preserved or candied, unground, 2 cents per pound; ground, 5 cents per pound; mace, unground, 4 cents per pound; ground, 8 cents per pound; Bombay, or wild mace, unground, 18 cents per pound; ground, 22 cents per pound; mustard seeds (whole), [1 cent] *2 cents* per pound; mustard, ground or prepared in bottles or otherwise, 8 cents per pound; nutmegs, unground, 2 cents per pound; ground, 5 cents per pound; pepper, capsicum or red pepper or cayenne pepper, *unground, 5 cents per pound; ground, 8 cents per pound;* [and] paprika, *ground or* unground, [2 cents per pound; ground,] 5 cents per pound; black or white pepper, unground, 2 cents per pound; ground, 5 cents per pound; pimento (allspice), unground, 1 cent per pound; ground, 3 cents per pound; [whole pimentos, packed in brine or in oil, or prepared or preserved in any manner, 6 cents per pound;] sage, unground, 1 cent per pound; ground, 3 cents per pound; *curry and curry powder, 5 cents per pound;* mixed spices, and spices and spice seeds not specially provided for, including all herbs or herb leaves in glass or other small packages, for culinary use, 25 per centum ad valorem: *Provided*, That in all the foregoing no allowance shall be made for dirt or other foreign matter: *Provided further*, That the importation of pepper shells, ground or unground, is hereby prohibited.

PAR. 780. Teasels, *not bleached, colored, dyed, painted, or chemically treated*, 25 per centum ad valorem.

SCHEDULE 8.—SPIRITS, WINES, AND OTHER BEVERAGES

(For Subcommittee Report, see p. 293)

PAR. 801. (*a*) Nothing in this schedule shall be construed as in any manner limiting or restricting the provisions of Title II or III of the National Prohibition Act, as amended.

(*b*) The duties prescribed in Schedule 8 and imposed by Title I shall be in addition to the internal-revenue taxes imposed under existing law, or any subsequent Act.

PAR. 802. Brandy and other spirits manufactured or distilled from grain or other materials, cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and bitters of all kinds[, except Angostura bitters,] containing spirits, and compounds and preparations of which distilled spirits are the component material of chief value and not specially provided for, $5 per proof [gallon;] *gallon.* [Angostura bitters, $2.60 per proof gallon.]

PAR. 803. Champagne and all other sparkling wines, $6 per gallon.

PAR. 804. Still wines, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not specially provided for, $1.25 per gallon: *Provided*, That any of the foregoing articles specified in this paragraph when imported containing more than 24 per centum of alcohol shall be classed as spirits and pay duty accordingly.

PAR. 805. Ale, porter, stout, beer, and fluid malt extract, $1 per gallon; malt extract, solid or condensed, 60 per centum ad valorem.

PAR. 806. Cherry juice, prune juice, or prune wine, and all other fruit juices and fruit sirups, not specially provided for, containing less than one-half of 1 per centum of alcohol, 70 cents per gallon; containing one-half of 1 per centum or more of alcohol, 70 cents per gallon and in addition thereto $5 per proof gallon on the alcohol contained therein; grape juice, grape sirup, and other similar products of the grape, by whatever name known, containing or capable of producing less than 1 per centum of alcohol, 70 cents per gallon; containing or capable of producing more than 1 per centum of alcohol, 70 cents per gallon, and in addition thereto $5 per proof gallon on the alcohol contained therein or that can be produced therefrom.

PAR. [750] *807*. Berries and fruits, of all kinds, prepared or preserved in any manner, containing [5] *one-half of 1* per centum or more of alcohol shall pay in addition to the rates provided in this title $5 per proof gallon on the alcohol contained [therein:] *therein*. [*Provided*, *however*, That nothing in this Act shall be construed as permitting the importation of intoxicating liquor in violation of the eighteenth amendment to the Constitution, or any Act of Congress enacted in its enforcement.]

PAR. [807] *808*. Ginger ale, ginger beer, lemonade, soda water, and similar beverages containing no alcohol, and beverages containing less than one-half of 1 per centum of alcohol, not specially provided for, 15 cents per gallon.

PAR. [808] *809*. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for, 10 cents per gallon.

PAR. [809] *810*. When any article provided for in this schedule is imported in bottles or jugs, duty shall be collected upon the bottles or jugs at one-third the rate provided on the bottles or jugs if imported empty or separately.

PAR. [810] *811*. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind when imported shall be the same as that which is defined in the laws relating to internal revenue. The Secretary of the Treasury, in his discretion, may authorize the ascertainment of the

proof of wines, cordials, or other liquors and fruit juices by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

PAR. [811] *812.* No lower rate or amount of duty shall be levied, collected, and paid on the articles enumerated in paragraph 802 of this schedule than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy, spirits, or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than $5 per proof gallon: *Provided*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States.

PAR. [812] *813.* There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents, amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties.

PAR. [813] *814.* No wines, spirits, or other liquors or articles provided for in this schedule containing one-half of 1 per centum or more of alcohol shall be imported or permitted entry except on a permit issued therefor by the Commissioner of [Internal Revenue] *Prohibition*, and any such wines, spirits, or other liquors or articles imported or brought into the United States without a permit shall be seized and forfeited in the same manner as for other violations of the customs laws.

PAR. [814] *815.* The Secretary of the Treasury is hereby authorized and directed to make all rules and regulations necessary for the enforcement of the provisions of this schedule.

SCHEDULE 9.—COTTON MANUFACTURES

(For Subcommittee Report, see p. 294)

PAR. 901. (*a*) Cotton yarn, including warps, in any form, not bleached, dyed, colored, combed, or plied, [of numbers not exceeding number 40, one-fifth of 1 cent per number per pound; exceeding number 40 and not exceeding number 120, 8 cents per pound and, in addition thereto, one-fourth of 1 cent per number per pound for every number in excess of number 40; exceeding number 120, 28 cents per pound: *Provided*, That none of the foregoing,] of numbers not exceeding number [80] *90*, [shall pay less duty than] 5 per centum ad valorem and, in addition thereto, for each number, [one-fourth] *three-tenths* of 1 per centum ad valorem; [nor of numbers] exceeding number [80] *90*, [less than 25] *32* per centum ad valorem.

(*b*) Cotton yarn, including warps, in any form, bleached, dyed, colored, combed, or plied, [of numbers not exceeding number 40, one-fourth of 1 cent per number per pound; exceeding number 40 and not exceeding number 120, 10 cents per pound and, in addition thereto, three-tenths of 1 cent per number per pound for every number in excess of number 40; exceeding number 120, 34 cents per pound: *Provided*, That none of the foregoing,] of numbers not exceeding number [80] *90*, [shall pay less duty than] 10 per centum ad valorem and, in addition thereto, for each number, [one-fourth] *three-tenths* of 1 per centum ad valorem; [nor of numbers] exceeding number [80] *90*, [less than 30] *37* per centum ad valorem[: *Provided further*, That when any of the foregoing yarns are printed, dyed, or colored with vat dyes, there shall be paid a duty of 4 per centum ad valorem in addition to the above duties].

(*c*) Cotton waste, manufactured or otherwise advanced in value, cotton card laps, sliver, and roving, 5 per centum ad valorem.

PAR. 902. Cotton sewing thread, [one-half of 1 cent per hundred yards] 25 per centum ad valorem; crochet, [darning,] embroidery, *darning*, and knitting cottons, put up for handwork, in lengths not exceeding eight hundred and forty yards, [one-half of 1 cent per hundred yards:] *25 per centum ad valorem.* [*Provided*, That none of the foregoing shall pay a less rate of duty than 20 nor more than 35 per centum ad valorem. In no case shall the duty be assessed on a less number of yards than is marked on the goods as imported.]

PAR. [904] *903*. (*a*) The term cotton cloth, or cloth, wherever used in this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth.

(*b*) In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included.

(*c*) The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.

(*d*) *Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.*

PAR. [903] *904.* (*a*) Cotton cloth, not bleached, printed, dyed, *or* colored, [or woven-figured, containing yarns the average number of which does not exceed number 40, forty one-hundredths of 1 cent per average number per pound; exceeding number 40, 16 cents per pound and, in addition thereto, fifty-five one-hundredths of 1 cent per average number per pound for every number in excess of number 40: *Provided*, That none of the foregoing, when] containing yarns the average number of which does not exceed number [80, shall pay less duty than] *90*, 10 per centum ad valorem and, in addition thereto, for each number, [one-fourth] *thirty-five one-hundredths* of 1 per centum ad valorem; [nor when] exceeding number [80] *90*, [less than 30] *41½* per centum ad valorem.

(*b*) Cotton cloth, bleached, [containing yarns the average number of which does not exceed number 40, forty-five one-hundredths of 1 cent per average number per pound; exceeding number 40, 18 cents per pound and, in addition thereto, three-fifths of 1 cent per average number per pound for every number in excess of number 40: *Provided*, That none of the foregoing, when] containing yarns the average number of which does not exceed number [80] *90*, [shall pay less duty than] 13 per centum ad valorem and, in addition thereto, for each number, [one-fourth] *thirty-five one-hundredths* of 1 per centum ad valorem; [nor when] exceeding number [80] *90*, [less than 33] *44½* per centum ad valorem.

(*c*) Cotton cloth, printed, dyed, *or* colored, [or woven-figured, containing yarns the average number of which does not exceed number 40, fifty-five one-hundredths of 1 cent per average number per pound; exceeding number 40, 22 cents per pound and, in addition thereto, sixty-five one-hundredths of 1 cent per average number per pound for every number in excess of number 40: *Provided*, That none of the foregoing, when] containing yarns the average number of which does not exceed number [80] *90*, [shall pay less duty than 15] *16* per

centum ad valorem and, *in addition thereto*, for each number, [five-sixteenths] *thirty-five one-hundredths* of 1 per centum ad valorem; [nor when] exceeding number [80] *90*, [less than 40] *47½* per centum ad [valorem:] *valorem.* [*Provided further*, That when not less than 40 per centum of the cloth is printed, dyed, or colored with vat dyes, there shall be paid a duty of 4 per centum ad valorem in addition to the above duties. Plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.]

[PAR. 906.] (*d*) In addition to the [duty or] duties [imposed upon cotton cloth in paragraph 903] *hereinbefore provided in this paragraph*, [there shall be paid the following duties, namely: On all] cotton [cloths] *cloth* woven with eight or more harnesses, or with Jacquard, lappet, or swivel attachments, *shall be subject to a duty of* 10 per centum ad valorem[; on all], *and* cotton [cloths] *cloth*, other than the foregoing, woven with [drop boxes] *two or more colors or kinds of filling, shall be subject to a duty of* 5 per centum ad valorem. [In no case shall the duty or duties imposed upon cotton cloth in paragraphs 903, or 903 and 906 exceed 45 per centum ad valorem.]

[PAR. 905. Tire fabric or fabric for use in pneumatic tires, including cord fabric, 25 per centum ad valorem.]

PAR. [908] *905.* [Cloth] *Cloth*, in chief value of cotton, containing silk or [artificial silk] *rayon*, shall be classified for duty as cotton cloth under paragraphs [903, 904, and 906,] *903 and 904* [and in addition thereto there shall be paid on all such cloth,] *and shall be subject to an additional duty of* 5 per centum ad valorem[: *Provided*, That none of the foregoing shall pay a rate of duty of more than 45 per centum ad valorem].

PAR. 906. Cloth, in chief value of cotton, containing wool, 60 per centum ad valorem.

PAR. 907. Tracing cloth, [5 cents per square yard and 20 per centum ad valorem;] cotton window hollands, *and* all oilcloths (except silk oilcloths and oilcloths for floors), *30 per centum ad valorem;* [and] filled or coated cotton cloths not specially provided for, [3 cents per square yard and 20] *35* per centum ad valorem; waterproof [cloth] *cloth*, [composed] wholly or in chief value of cotton or other vegetable fiber, whether or not in part of india rubber, [5 cents per square yard and 30] *40* per centum ad valorem.

PAR. [909] *908.* Tapestries[,] and other [Jacquard woven] *Jacquard-figured* upholstery cloths (*not including pile fabrics or bed ticking*) [, Jacquard woven blankets and Jacquard woven napped cloths, all the foregoing,] in the piece or otherwise, [composed] wholly or in chief value of cotton or other vegetable fiber, [45] *55* per centum ad valorem.

PAR. [910] *909.* Pile [fabrics, composed wholly or in chief value of cotton,] *fabrics* (including [plush and velvet] *pile* ribbons), cut or uncut, whether or not the pile covers the [whole] *entire* surface, *wholly or in chief value of cotton*, and [manufactures, in any form,] *all articles, finish or unfinished*, made or cut from [cotton] *such* pile fabrics, [50 per centum ad valorem; terry-woven fabrics, composed wholly or in chief value of cotton, and manufactures, in any form, made or cut from terry-woven fabrics, 40 per centum ad valorem] *all the foregoing, if velveteens, 62½ per centum ad valorem; if corduroys, plushes, or chenilles, 50 per centum ad valorem; if terry-woven, 40 per centum ad valorem.*

PAR. [911] *910.* Table damask, [composed] wholly or in chief value of cotton, and [manufactures, in any form,] *all articles, finished or unfinished*, [composed wholly or in chief value of] *made or cut from* such *table* damask, 30 per centum ad valorem.

PAR. [912] *911.* (*a*) Quilts or bedspreads, [in the piece or otherwise, composed wholly or in chief value of cotton, woven of two or more sets of warp threads or of two or more sets of filling threads, 40 per centum ad valorem; other quilts or bedspreads, wholly or in chief value of cotton, 25 per centum ad valorem;] *25 per centum ad valorem; if Jacquard-figured, 40 per centum ad valorem;* [sheets, pillowcases,] blankets, *35 per centum ad valorem; if Jacquard-figured, 45 per centum ad valorem; Jacquard-figured napped cloth, 45 per centum ad valorem;* towels, [polishing cloths, dust cloths, and mop cloths, composed wholly or in chief value of cotton, not Jacquard figured or terry-woven, nor made of] *other than* pile fabrics, [and not specially provided for,] 25 per centum ad valorem; *if Jacquard figured, 40 per centum ad valorem. The foregoing rates shall apply to any of the foregoing wholly or in chief value of cotton, whether in the piece or otherwise.*

(*b*) *Sheets and pillowcases, wholly or in chief value of cotton, 25 per centum ad valorem; polishing cloths, dust cloths, and mop cloths, wholly or in chief value of cotton, not made of pile fabrics, 25 per centum ad valorem;* table and bureau covers, centerpieces, runners, scarfs, napkins, and doilies, made of plain-woven cotton cloth, and not specially provided for, 30 per centum ad valorem.

PAR. [913] *912.* [Fabrics] *Fabrics*, with fast [edges] *edges*, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the [foregoing composed] *foregoing*, wholly or in chief value of cotton or of cotton and india rubber, and not specially provided for, 35 per centum ad valorem; spindle banding, and lamp, stove, [or] *and* candle wicking, [made] *wholly or in chief value* of cotton or other vegetable fiber, [10 cents per pound and 12½] *30*

per centum ad valorem; boot, shoe, or corset lacings, [made] *wholly or in chief value* of cotton or other vegetable fiber, [15 cents per pound and 20] *30* per centum ad valorem; loom harness, healds, and collets, [made] wholly or in chief value of cotton or other vegetable fiber, [25 cents per pound and 25] *35* per centum ad valorem; [labels] *labels*, for garments or other articles, [composed] *wholly or in chief value* of cotton or other vegetable fiber, 50 per centum ad valorem [; belting, for machinery, composed wholly or in chief value of cotton or other vegetable fiber, or cotton or other vegetable fiber and india rubber, 30 per centum ad valorem].

PAR. 913. Belts, belting, and ropes, for the transmission of power, wholly or in chief value of cotton or other vegetable fiber, or of cotton or other vegetable fiber and india rubber, 30 per centum ad valorem.

PAR. 914. Knit fabric, in the piece, [composed] wholly or in chief value of cotton or other vegetable fiber, made on a warp-knitting machine, [55] *45* per centum ad valorem; made on other than a warp-knitting machine, 35 per centum ad valorem.

PAR. 915. Gloves *and mittens*, [composed] wholly or in chief value of cotton or other vegetable [fiber,] *fiber:* [made of fabric knit on a warp-knitting machine, if single fold of such fabric, when unshrunk and not sueded, and having less than forty rows of loops per inch in width on the face of the glove, 50 per centum ad valorem; when shrunk or sueded or having forty or more rows of loops per inch in width on the face of the glove, and not over eleven inches in length, $2.50 per dozen pairs, and for each additional inch in excess of eleven inches, 10 cents per dozen pairs; if of two or more folds of fabric, any fold of which is made on a warp-knitting machine, and not over eleven inches in length, $3 per dozen pairs, and for each additional inch in excess of eleven inches, 10 cents per dozen pairs, but in no case shall any of the foregoing duties be less than 40 nor more than 75 per centum ad valorem;] *Made* of fabric knit on other than a warp-knitting machine, *and gloves, for men or boys, made of fabric knit on a warp-knitting machine*, 50 per centum ad valorem; made of woven fabric, 25 per centum ad valorem.

PAR. 916. (*a*) Hose and half-hose, selvedged, fashioned, seamless, or mock-seamed, finished or unfinished, [composed] *wholly or in chief value* of cotton or other vegetable fiber, made wholly or in part on knitting machines, or knit by hand, 50 per centum ad valorem.

(*b*) Hose and half-hose, finished or unfinished, made or cut from knitted fabric [composed] *wholly or in chief value* of cotton or other vegetable fiber, and not specially provided for, 30 per centum ad valorem.

PAR. 917. Underwear [and all other wearing apparel of every description], *outerwear, and articles of all kinds, knit or crocheted,* finished or unfinished, [composed] *wholly or in chief value* of cotton or other vegetable fiber, [made wholly or in part on knitting machines, or knit by hand,] and not specially provided for, 45 per centum ad valorem.

PAR. 918. Handkerchiefs and *woven* mufflers, [composed] wholly or in chief value of cotton, finished or unfinished, not hemmed, shall [pay] *be subject to* duty as cloth; hemmed or hemstitched, [shall pay, in addition thereto,] 10 per centum ad valorem, *in addition*[: *Provided,* That none of the foregoing, when containing yarns the average number of which does not exceed number 40, shall pay less than 30 per centum ad valorem; nor when exceeding number 40, less than 40 per centum ad valorem].

PAR. 919. Clothing and articles of wearing apparel of every description, manufactured wholly or in part, [composed] wholly or in chief value of cotton, and not specially provided for, 35 per centum ad valorem.

[Shirt collars and cuffs, of cotton, not specially provided for, 30 cents per dozen pieces and 10 per centum ad valorem.]

PAR. 920. Lace window curtains, nets, nettings, pillow shams, and bed sets, and all other [articles and fabrics] *fabrics and articles,* by whatever name known, plain or [Jacquard figured] *Jacquard-figured,* finished or unfinished, wholly or partly manufactured, for any use whatsoever, made on the Nottingham lace-curtain machine, [and composed] *wholly or in chief value* of cotton or other vegetable fiber, [when counting not more than five points or spaces between the warp threads to the inch, 1½ cents per square yard; when counting more than five such points or spaces to the inch, three-fourths of 1 cent per square yard in addition for each point in excess of five; and in addition thereto, on all the foregoing articles in this paragraph, 25 per centum ad valorem: *Provided,* That none of the foregoing shall pay a less rate of duty than 60 per centum ad valorem] *60 per centum ad valorem.*

PAR. 921. *Rag rugs, wholly or in chief value of cotton, of the type commonly known as "hit-and-miss", 55 per centum ad valorem; chenille rugs, wholly or in chief value of cotton, 45 per centum ad valorem; all other floor coverings, including carpets, carpeting, mats, and rugs, wholly or in chief value of cotton, 35 per centum ad valorem.*

PAR. [921] *922.* All [articles made from cotton cloth, whether finished or unfinished, and all] manufactures [of cotton or of which cotton is the component material of chief value], *wholly or in chief value of cotton,* not specially provided for, 40 per centum ad valorem.

SCHEDULE 10.—FLAX, HEMP, JUTE, AND MANUFACTURES OF

(For Subcommittee Report, see p. 300)

PAR. 1001. Flax straw, [$2] *$3* per ton; flax, not hackled, [1 cent] *1½ cents* per pound; flax, hackled, including "dressed line", [2] *3* cents per pound; flax [tow and] *tow*, flax noils, *and* crin vegetal, [or palm-leaf fiber,] twisted or not twisted, [three-fourths of] 1 cent per pound; hemp and hemp tow, [1 cent] *1½ cents* per pound; hackled hemp, [2] *3* cents per pound.

PAR. 1002. Sliver and roving, of flax, hemp, ramie, or other vegetable fiber, not specially provided for, 20 per centum ad valorem.

PAR. 1003. Jute yarns or roving, single, coarser in size than twenty-pound, 2½ cents per pound; twenty-pound up to but not including ten-pound, 4 cents per pound; ten-pound up to but not including five-pound, 5½ cents per pound; five-pound and finer, 7 cents per pound, but not more than 40 per centum ad valorem; jute sliver, 1½ cents per pound; twist, twine, and cordage, composed of two or more jute yarns or rovings twisted together, the size of the single yarn or roving of which is coarser than twenty-pound, 3½ cents per pound; twenty-pound up to but not including ten-pound, 5 cents per pound; ten-pound up to but not including five-pound, 6½ cents per pound; five-pound and finer, 11 cents per [pound.] *pound; and in addition thereto, on any of the foregoing twist, twine, and cordage, when bleached, dyed, or otherwise treated, 2 cents per pound.*

PAR. 1004. (*a*) Single yarns, in the gray, [made] of flax, hemp, or ramie, or a mixture of any of them, not finer than twelve lea, [10] *13* cents per pound; finer than twelve lea and not finer than sixty lea, [10] *13* cents per pound and one-half of 1 cent per pound additional for each lea or part of a lea in excess of twelve; finer than sixty lea, [35 cents per pound] *25 per centum ad valorem;* and in addition thereto, on any of the foregoing [yarns] *yarns*, when boiled, 2 cents per pound; when bleached, dyed, or otherwise treated, *whether or not boiled*, 5 cents per pound: *Provided*, That the duty on any of the foregoing yarns *not finer than sixty lea* shall not be less than [25] *27½* nor more than [35] *37½* per centum ad valorem.

(*b*) Threads, twines, and cords, composed of two or more yarns of flax, hemp, or ramie, or a mixture of any of them, twisted together, the size of the single yarn of which is not finer than eleven lea, [18¼] *21¼* cents per pound; finer than eleven lea and not finer than sixty lea, [18¼] *21¼* cents per pound and three-fourths of 1 cent per pound additional for each lea or part of a lea in excess of eleven; finer than sixty lea, [56] *59* cents per pound; and in addition thereto, on any of the foregoing threads, twines, and [cords] *cords*, when boiled, 2 cents per pound; when bleached, dyed, or otherwise treated,

whether or not boiled, 5 cents per pound: *Provided*, That the duty on the foregoing threads, twines, and cords shall not be less than [30] *32½* per centum ad valorem.

(*c*) *There shall not be classified under this paragraph any twines or cords composed of three or more strands, each strand composed of two or more yarns.*

PAR. 1005. (*a*) Cordage, including cables, tarred or untarred, *composed of three or more strands, each strand composed of two or more yarns:*

(*1*) [wholly] *Wholly* or in chief value of manila (*abaca*), sisal, *henequen*, or other hard fiber[s], [three-fourths of 1 cent] *2½ cents* per pound; *and in addition thereto, on any of the foregoing smaller than three-fourths of one inch in diameter, 15 per centum ad valorem;* [cordage, including cables, tarred or untarred,]

(*2*) wholly or in chief value of sunn, or other bast fiber[s], but not including cordage made of jute, 2 cents per pound;

(*3*) wholly or in chief value of hemp, [2½] *3¼* cents per pound.

(*b*) *Cords and twines* (*whether or not composed of three or more strands, each strand composed of two or more yarns*), *tarred or untarred, single or plied, wholly or in chief value of manila* (*abaca*), *sisal, henequen, or other hard fiber, 40 per centum ad valorem.*

PAR. 1006. Gill nettings, nets, webs, and seines, and other nets for fishing, [composed] wholly or in chief value of flax, hemp, or ramie, and not specially provided for, shall [pay] *be subject to* the same duty per pound as the highest rate imposed in this Act upon any of the thread, [twine,] *twines*, or cord of which the mesh is made, and in addition thereto, 10 per centum ad valorem.

PAR. 1007. Hose, suitable for conducting liquids or gases, [composed] wholly or in chief value of vegetable fiber, [17] *19½* cents per pound and [10] *15* per centum ad valorem.

PAR. 1008. *Woven* [Fabrics] *fabrics*, [composed] wholly of jute, [plain-woven, twilled, and all other,] not specially provided for, not bleached, printed, stenciled, painted, dyed, colored, [nor] *or* rendered noninflammable, 1 cent per pound; bleached, printed, stenciled, painted, dyed, colored, or rendered noninflammable, 1 cent per pound and 10 per centum ad valorem.

PAR. 1009. (*a*) Woven fabrics, not including articles finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value (except such as are commonly used as paddings or interlinings in clothing), exceeding thirty and not exceeding one hundred threads to the square inch, counting the warp and filling, weighing not less than four [and one-half] and not more than twelve ounces per square yard,

and exceding twelve inches but not exceeding [twenty-four] *thirty-six* inches in width, 55 per centum ad valorem.

(*b*) Woven fabrics, such as are commonly used for paddings or interlinings in clothing, [composed] wholly or in chief value of flax, or hemp, or of which these substances or either of them is the component material of chief value, exceeding thirty and not exceeding one hundred and [ten] *twenty* threads to the square inch, counting the warp and filling, and weighing not less than four and one-half and not more than twelve ounces per square yard, 55 per centum ad valorem; [composed] wholly or in chief value of jute, exceeding thirty threads to the square inch, counting the warp and filling, and weighing not less than four and one-half ounces and not more than twelve ounces per square yard, 50 per centum ad valorem.

(*c*) *Woven fabrics, in the piece or otherwise, wholly or in chief value of vegetable fiber, except cotton, filled, coated, or otherwise prepared for use as artists' canvas, 55 per centum ad valorem.*

PAR. 1010. Woven fabrics, not including articles finished or unfinished, of flax, hemp, ramie, or other vegetable [fiber] *fiber*, except cotton, or of which these substances or any of them is the component material of chief value, not specially provided for, 40 per centum ad valorem.

PAR. 1011. Plain-woven fabrics, not including articles finished or unfinished, *wholly or in chief value* of flax, hemp, ramie, or other vegetable fiber, except cotton, weighing less than four [and one-half] ounces per square yard, 35 per centum ad valorem.

PAR. 1012. Pile fabrics, *whether or not the pile covers the entire surface*, [composed] wholly or in chief value of vegetable [fiber other than] *fiber*, *except* cotton, [cut or uncut, whether or not the pile covers the whole surface, and manufactures in any form, made or cut from any of the foregoing,] *and all articles, finished or unfinished, made or cut from such pile fabrics: If the pile is wholly cut or wholly uncut*, 45 per centum ad [valorem.] *valorem; if the pile is partly cut, 50 per centum ad valorem.*

PAR. 1013. Table [damask] *damask*, [composed] wholly or in chief value of vegetable [fiber] *fiber*, [other than] *except* cotton, and *all articles, finished or unfinished, made or cut from* [manufactures composed wholly or in chief value of] such damask, [40] *45* per centum ad valorem.

PAR. 1014. Towels and napkins, finished or unfinished, [composed] wholly or in chief value of flax, hemp, or ramie, or of which these substances [are,] or any of them [is,] *is* the component material of chief value, not exceeding one hundred and twenty threads to the square inch, counting the warp and filling, 55 per centum ad valorem; exceeding one hundred and twenty threads to the square inch, count-

ing the warp and filling, 40 per centum ad valorem; sheets and pillowcases, [composed] wholly or in chief value of flax, hemp, or ramie, or of which these substances [are,] or any of them [is,] *is* the component material of chief value, 40 per centum ad valorem.

PAR. 1015. [Fabrics] *Fabrics*, with fast [edges] *edges*, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the [foregoing composed] *foreging*, wholly or in chief value of vegetable [fiber] *fiber*, [other than] *except* cotton, or of vegetable [fiber] *fiber*, [other than cotton] *except cotton*, and india rubber, 35 per centum ad valorem; [tapes] *tapes*, [composed] wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, 30 per centum ad valorem.

PAR. 1016. Handkerchiefs, [composed] wholly or in chief value of vegetable [fiber] *fiber*, [other than] *except* cotton, finished or unfinished, not hemmed, 35 per centum ad valorem; hemmed or hemstitched, or unfinished having drawn threads, [45] *50* per centum ad valorem.

PAR. 1017. Clothing, and articles of wearing apparel of every description, [composed] wholly or in chief value of vegetable [fiber] *fiber*, [other than] *except* cotton, and whether manufactured wholly or in part, not specially provided for, 35 per centum ad valorem; shirt collars and cuffs, [composed] wholly or in part of flax, 40 cents per dozen and 10 per centum ad valorem.

PAR. 1018. Bags or sacks made from plain woven fabrics of single jute yarns or from twilled or other fabrics [composed] wholly of jute, not bleached, printed, stenciled, painted, dyed, colored, [nor] *or* rendered noninflammable, 1 cent per pound and 10 per centum ad valorem; bleached, printed, stenciled, painted, dyed, colored, or rendered noninflammable, 1 cent per pound and 15 per centum ad valorem.

PAR. 1019. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filing, and weighing not less than fifteen ounces nor more than thirty-two ounces per square yard, six-tenths of 1 cent per square yard; weighing more than thirty-two ounces per square yard, three-tenths of 1 cent per pound.

PAR. 1020. *Inlaid linoleum, 40 per centum ad valorem; all other* [Linoleum,] *linoleum*, including corticine and cork carpet, 35 per centum ad valorem; floor oilcloth, 20 per centum ad valorem; mats or rugs made of linoleum or floor oilcloth shall be subject to the same rates of duty as herein provided for linoleum [or] *and* floor oilcloth.

PAR. [1022] *1021.* Common China, Japan, and India straw matting, and floor coverings made therefrom, 3 cents per square yard; carpets, carpeting, mats, matting, and rugs, [made] wholly *or in chief value* of [cotton,] flax, hemp, or jute, or a mixture thereof, 35 per centum ad valorem; all other floor coverings not specially provided for, 40 per centum ad valorem.

PAR. [1023] *1022.* Matting *and articles made therefrom,* [made of] *wholly or in chief value of* cocoa fiber or rattan, [8] *10* cents per square yard; [mats, made of] *pile mats and floor coverings, wholly or in chief value of* cocoa fiber or rattan, [6] *8* cents per square foot.

PAR. [1021] *1023.* All [woven articles] *manufactures,* [finished or unfinished, and all manufactures] *wholly or in chief value* of vegetable [fiber] *fiber,* [other than] *except* cotton, [or of which such fibers or any of them is the component material of chief value,] not specially provided for, 40 per centum ad valorem.

SCHEDULE 11.—WOOL AND MANUFACTURES OF

(For Subcommittee Report, see p. 303)

PAR. 1101. [Wools,] (*a*) *Wools:* [not improved by the admixture of merino or English blood, such as] Donskoi, [native] Smyrna, [native South American,] Cordova, Valparaiso, *Ecuadorean, Syrian, Aleppo, Georgian, Turkestan, Arabian, Bagdad, Persian, Sistan, East Indian, Thibetan, Chinese, Manchurian, Mongolian, Egyptian, Sudan, Cyprus, Sardinian, Pyrenean, Oporto, Iceland, Scotch Blackface, and Welsh Mountain;* [and other wools of like character or description, and hair of the camel, in the grease, 12 cents per pound; washed, 18 cents per pound;] *similar wools without merino or English blood; all other wools of whatever origin not finer than 40s; and hair of the camel; all the foregoing, in the grease or washed, 24 cents per pound of clean content;* scoured, 24 cents per [pound.] *pound; on the skin, 23 cents per pound of clean content; sorted, or matchings, 26 cents per pound of clean content:* [The duty on such wools imported on the skin shall be 11 cents per pound:] *Provided, That a tolerance of not more than 10 per centum of wools not finer than 44s may be allowed in each bale or package of wools imported as not finer than 40s:* [Provided,] *Provided further,* That [such wools] *all the foregoing* may be imported under bond in an amount to be fixed by the Secretary of the Treasury and under such regulations as he shall prescribe; and if within [three] *four* years from the date of importation or withdrawal from bonded warehouse satisfactory proof is furnished that the wools *or hair* have been used in the manufacture of *yarns to be used in the manufacture of* rugs, carpets, or any other floor coverings, the duties shall be remitted or refunded: [*Provided,*] *And provided further,* That if any such wools *or hair* imported under

bond as above prescribed are used in the manufacture of articles other than rugs, carpets, or any other floor coverings, there shall be levied, collected, and paid on any *such* wools *or hair* so used in violation of the bond, in addition to the regular duties provided by this paragraph, [20] *50* cents per pound, which shall not be remitted or refunded on exportation of the articles or for any other reason.

(*b*) *For the purposes of this schedule:*

(*1*) Wools *and hair* in the grease shall be considered such as shall have been shorn from the [sheep] *animal* without any [cleansing;] *cleansing*, that is, in their natural [condition.] *condition;*

(*2*) [Washed] *washed* wools *and hair* shall be considered such as have been [washed] *washed*, with water [only] *only*, on the [sheep's] *animal's* [back,] *back* or on the [skin.] *skin;*

(*3*) *scoured wools and hair shall be considered such as have been otherwise cleansed;*

(*4*) *sorted wools or hair, or matchings, shall be wools and hair wherein the identity of individual fleeces has been destroyed, except that fleeces classed or skirted, or both, shall not be considered sorted wools or hair, or matchings, unless the backs have been removed; and*

(*5*) *the Official Standards of the United States for grades of wool as established by the Secretary of Agriculture on June 18, 1926, pursuant to law, shall be the standards for determining the grade of wools.*

PAR. 1102. (*a*) *Wools, not specially provided for, not finer than 44s, in the grease or washed, 24 cents per pound of clean content; scoured, 24 cents per pound; on the skin, 23 cents per pound of clean content; sorted, or matchings, 26 cents per pound of clean content: Provided, That a tolerance of not more than 10 per centum of wools not finer than 46s may be allowed in each bale or package of wools imported as not finer than 44s.*

(*b*) Wools, not specially provided for, and hair of the Angora goat, Cashmere goat, alpaca, and other like animals, [imported] in the grease or washed, [31] *34* cents per pound of clean content; [imported in the scoured state, 31] *scoured, 34* cents per pound; [imported] on the skin, [30] *33* cents per pound of clean [content] *content; sorted, or matchings, 36 cents per pound of clean content.*

PAR. 1103. If any bale or package [containing] *contains* wools, hairs, wool wastes, or wool waste material, subject to different rates of duty, [be entered at any rate or rates lower than applicable,] the highest rate applicable to any part shall apply to the entire contents of such bale or [package] *package, except as provided in paragraphs 1101 and 1102.*

PAR. 1104. The Secretary of the Treasury is hereby authorized and directed to prescribe methods and regulations for carrying out the provisions of this schedule relating to the duties on wool and hair. *The Secretary of the Treasury is further authorized and directed to procure from the Secretary of Agriculture, and deposit in such customhouses and other places in the United States or elsewhere as he may designate, sets of the Official Standards of the United States for grades of wool. He is further authorized to display, in the customhouses of the United States, or elsewhere, numbered, but not otherwise identifiable, samples of imported wool and hair, to which are attached data as to clean content and other pertinent facts, for the information of the trade and of customs officers.*

PAR. 1105. (*a*) Top waste, slubbing waste, roving waste, and ring waste, [31] *34* cents per pound; garnetted waste, [24] *26* cents per pound; noils, [carbonized, 24 cents per pound; noils, not carbonized, 19] *21* cents per pound; thread or yarn waste, and all other wool wastes not specially provided for, [16] *18* cents per pound; shoddy, [and wool extract, 16] *18* cents per pound; mungo, *10 cents per pound;* [woolen] *wool* [rags,] *rags* and flocks, [7½] *8* cents per pound.

(*b*) Wastes of the hair of the Angora goat, Cashmere goat, alpaca, and other like [animals] *animals*, shall be dutiable at the rates provided for similar types of wool wastes.

(*c*) *All the foregoing, and wool and hair of the kinds provided for in this schedule, when carbonized, shall be subject to a duty of 7 cents per pound in addition to other duties imposed by law.*

PAR. 1106. Wool, and hair of the kinds provided for in this schedule, [which has been] advanced in any manner or by any process of manufacture beyond the washed [or] *and* scoured condition, including tops, but not further advanced than roving, [33] *37* cents per pound and 20 per centum ad valorem.

PAR. 1107. Yarn, [made] wholly or in chief value of wool, valued at not more than [30] *50* cents per pound, [24] *27* cents per pound and 30 per centum ad valorem; valued at more than [30] *50* cents but not more than $1 per pound, [36] *40* cents per pound and 35 per centum ad valorem; valued at more than $1 *but not more than $1.50* per pound, [36] *40* cents per pound and 40 per centum ad [valorem] *valorem; valued at more than $1.50 per pound, 40 cents per pound and 45 per centum ad valorem.*

PAR. 1108. Woven fabrics, weighing not more than four ounces per square yard, wholly or in chief value of wool, valued at not more than 80 cents per pound, [37] *40* cents per pound and 50 per centum ad valorem; valued at more than 80 cents *but not more than $1.25*

per pound, [45] *50* cents per pound [upon the wool content thereof] and 50 per centum ad [valorem:] *valorem; valued at more than $1.25 but not more than $2 per pound, 50 cents per pound and 55 per centum ad valorem; valued at more than $2 per pound, 50 cents per pound and 60 per centum ad valorem: Provided*, That if the warp of any of the foregoing is wholly of [cotton] *cotton*, or other vegetable fiber, the duty *on the fabric, valued at not more than $1 per pound*, shall be [36] *40* cents per pound and 50 per centum ad [valorem] *valorem; valued at more than $1 per pound, 40 cents per pound and 55 per centum ad valorem.*

PAR. 1109. (*a*) Woven fabrics, weighing more than four ounces per square yard, wholly or in chief value of wool, valued at not more than 60 cents per pound, [24] *26* cents per pound and 40 per centum ad valorem; valued at more than 60 cents but not more than 80 cents per pound, [37] *40* cents per pound and 50 per centum ad valorem; valued at more than 80 cents but not more than $1.50 per pound, [45] *50* cents per pound [upon the wool content thereof] and 50 per centum ad valorem; valued at more than $1.50 *but not more than $2* per pound, [45] *50* cents per pound [upon the wool content thereof] and [50] *55* per centum ad [valorem] *valorem; valued at more than $2 per pound, 50 cents per pound and 60 per centum ad valorem.*

(*b*) *Woven felts and articles made thereof (including belts and belting, endless or otherwise), finished or unfinished, wholly or in chief value of wool, shall be dutiable at the rates provided in subparagraph (a).*

PAR. 1110. Pile fabrics, [cut or uncut,] whether or not the pile covers the [whole] *entire* surface, [made] wholly or in chief value of wool, and [manufactures, in any form,] *all articles, finished or unfinished*, made or cut from such pile [fabrics,] *fabrics: If the pile is wholly cut or wholly uncut*, [40] *44* cents per pound and 50 per centum ad [valorem] *valorem; if the pile is partly cut, 44 cents per pound and 55 per centum ad valorem.*

PAR. 1111. [Blankets] *Blankets*, and similar [articles,] *articles (*including carriage and automobile robes and steamer [rugs] *rugs)*, made of blanketing, wholly or in chief value of wool, not exceeding three yards in length, valued at not more than 50 cents per pound, [18] *20* cents per pound and 30 per centum ad valorem; valued at more than 50 cents but not more than $1 per pound, [27] *30* cents per pound and [32½] *36* per centum ad valorem; valued at more than $1 but not more than $1.50 per pound, [30] *33* cents per pound and [35] *37½* per centum ad valorem; valued at more than $1.50 per pound, [37] *40* cents per pound and 40 per centum ad [valorem.] *valorem: Provided, That on all the foregoing, exceeding three yards*

in length, the same duty shall be paid as on woven fabrics of wool weighing more than four ounces per square yard.

PAR. 1112. Felts, not woven, wholly or in chief value of wool, valued at not more than 50 cents per pound, [18] *20* cents per pound and 30 per centum ad valorem; valued at more than 50 cents but not more than $1.50 per pound, [27] *30* cents per pound and 35 per centum ad valorem; valued at more than $1.50 per pound, [37] *40* cents per pound and 40 per centum ad valorem.

PAR. 1113. [Fabrics] *Fabrics*, with fast [edges] *edges*, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, and cords and tassels; all the foregoing, [if] wholly or in chief value of wool, [45] *50* cents per pound [upon the wool content thereof] and 50 per centum ad valorem.

PAR. 1114. (*a*) Knit [fabrics] *fabric*, in the piece, wholly or in chief value of wool, valued at not more than $1 per pound, [30] *33* cents per pound and 40 per centum ad valorem; valued at more than $1 per pound, [45] *50* cents per pound and 50 per centum ad valorem.

(*b*) [Hose and] *Hose*, half hose, [and gloves] *gloves*, and mittens, wholly or in chief value of wool, valued at not more than $1.75 per dozen pairs, [36] *40* cents per pound and 35 per centum ad valorem; valued at more than $1.75 per dozen pairs, [45] *50* cents per pound and 50 per centum ad valorem.

(*c*) Knit underwear, finished or unfinished, wholly or in chief value of wool, valued at not more than $1.75 per pound, [36] *40* cents per pound and 30 per centum ad valorem; valued at more than $1.75 per pound, [45] *50* cents per pound and 50 per centum ad valorem.

(*d*) Outerwear and [other articles,] *articles of all kinds*, knit or crocheted, finished or unfinished, wholly or in chief value of wool, and not specially provided for, valued at not more than [$1 per pound, 36 cents per pound and 40 per centum ad valorem; valued at more than $1 and not more than] $2 per pound [40] *44* cents per pound and 45 per centum ad valorem; valued at more than $2 per pound, [45] *50* cents per pound and 50 per centum ad valorem.

PAR. 1115. (*a*) Clothing and articles of wearing apparel of every description, not knit or crocheted, manufactured wholly or in part, [composed] wholly or in chief value of wool, valued at not more than $2 per pound, [24] *26* cents per pound and 40 per centum ad valorem; valued at more than $2 but not more than $4 per pound, [30] *33* cents per pound and 45 per centum ad valorem; valued at more than $4 per pound, [45] *50* cents per pound and 50 per centum ad valorem.

(*b*) *Bodies, hoods, forms, and shapes, for hats, bonnets, caps, berets, and similar articles, manufactured wholly or in part of wool*

felt, 40 cents per pound and 75 per centum ad valorem; and, in addition thereto, on all the foregoing, if pulled, stamped, blocked, or trimmed (including finished hats, bonnets, caps, berets, and similar articles), 25 cents per article.

PAR. 1116. Oriental, Axminster, Savonnerie, Aubusson, and other [carpets and] *carpets*, rugs, *and mats*, not made on a power-driven loom; [carpets and rugs] *carpets, rugs, and mats*, of oriental weave or weaves, [produced] *made* on a power-driven loom; chenille Axminster [carpets and] *carpets*, rugs, *and mats*, whether woven as separate [carpets and] *carpets*, [rugs] *rugs, or mats*, or in rolls of any width; all the foregoing, plain or figured, [55 per centum ad valorem] *50 cents per square foot: Provided, That none of the foregoing shall be subject to a less rate of duty than 60 per centum ad valorem.*

PAR. 1117. (*a*) Axminster [carpets and] *carpets*, rugs, *and mats*, not specially provided for; Wilton [carpets and rugs;] *carpets, rugs, and mate;* Brussels [carpets and rugs;] *carpets, rugs, and mats;* velvet [and] *or* tapestry [carpets and rugs;] *carpets, rugs, and mats;* and [carpets and rugs] *carpets, rugs, and mats*, of like character or [description,] *description; all the foregoing, valued at not more than 40 cents per square foot*, 40 per centum ad [valorem] *valorem; valued at more than 40 cents per square foot, 60 per centum ad valorem.*

(*b*) Ingrain carpets, [and ingrain] *mats, and* rugs or art squares, of whatever material composed, and [carpets and rugs] *carpets, rugs, and mats*, of like character or description, not specially provided for, 25 per centum ad valorem.

(*c*) All other floor coverings, including mats and druggets, *wholly or in chief value of wool*, not specially provided for, [composed wholly or in chief value of wool,] 30 per centum ad valorem.

(*d*) Parts of any of the foregoing shall be dutiable at the rate provided for the [complete] *completed* article.

PAR. 1118. Screens, hassocks, and all other [articles] *articles*, composed wholly or in part of [carpets or] *carpets*, rugs, *or mats*, and not specially provided for, 30 per centum ad valorem.

PAR. 1119. Tapestries and upholstery goods (not including pile fabrics), in the piece or otherwise, wholly or in chief value of wool, shall be subject to the applicable rates of duty imposed upon woven fabrics of wool in paragraph 1108 or 1109.

PAR. [1119] *1120.* All [manufactures] *manufactures, wholly or in chief value of wool*, not specially provided for, [wholly or in chief value of wool,] 50 per centum ad valorem.

PAR. [1120] *1121.* Whenever in this title the word "wool" is used in connection with a manufactured article of which it is a component

material, it shall be held to include wool or hair of the sheep, camel, Angora goat, Cashmere goat, alpaca, or other like animals, whether manufactured by the woolen, worsted, felt, or any other process.

SCHEDULE 12.—SILK [AND SILK GOODS] *MANUFACTURES*

(For Subcommittee Report, see p. 314)

PAR. 1201. Silk partially manufactured, including total or partial degumming other than in the reeling process, from raw silk, waste silk, or cocoons, [or silk and artificial silk,] and silk noils exceeding two inches in length; all the foregoing, *if* not twisted or spun, 35 per centum ad valorem.

PAR. 1202. Spun silk or schappe silk yarn, or yarn of silk and [artificial silk] *rayon*, and roving, [in skeins, cops or warps, if] not bleached, dyed, colored, or [advanced beyond the condition of singles by grouping or twisting two or more yarns together, on all numbers up to and including number 205, 45 cents per pound, and in addition thereto ten one-hundredths of 1 cent per number per pound; exceeding number 205, 45 cents per pound, and in addition thereto fifteen one-hundredths of 1 cent per number per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, the specific rate on the single yarn and in addition thereto 5 cents per pound cumulative; if bleached, dyed, or colored, the specific rate on unbleached yarn and in addition thereto 10 cents per pound cumulative: *Provided*, That any of the foregoing on bobbins, spools, or beams, shall pay the foregoing specific rates, according to the character of the yarn or roving, and in addition thereto 10 cents per pound: *Provided further*, That none of the foregoing single yarn or roving shall pay a less rate of duty than] *plied*, 40 per centum ad valorem; [*And provided further*, That none of the foregoing two or more ply yarn shall pay a less rate of duty than] *bleached*, *dyed*, *colored*, *or plied*, 45 per centum ad valorem. [In assessing duty on all spun silk or schappe silk yarn, or yarn of silk and artificial silk, and roving, the number indicating the size of the yarn or roving shall be determined by the number of kilometers that weigh one kilogram, and shall, in all cases, refer to the size of the singles: *And provided further*, That in no case shall the duty be assessed on a less number of yards than is marked on the skeins, bobbins, cops, spools, or beams.]

PAR. 1203. Thrown silk not more advanced than singles, tram, or organzine, [25] *20* per centum ad valorem.

PAR. 1204. Sewing silk, twist, floss, and silk threads or yarns of any description, made from raw silk, not specially provided for, [if in the gum, $1 per pound, but not less than 35 per centum ad valorem;

if ungummed, wholly or in part, or if further advanced by any process of manufacture, $1.50 per pound, but not less than] 40 per centum ad valorem. [In no case shall the duty be assessed on a less number of yards than is marked on the goods as imported.]

PAR. 1205. Woven fabrics in the piece, [composed] wholly or in chief value of silk, not specially provided for, 55 per centum ad valorem*; if Jacquard-figured, 65 per centum ad valorem.*

PAR. 1206. [Plushes, including such as are commercially known as hatter's plush, velvets, chenilles, velvet or plush ribbons, and all other pile fabrics, cut or uncut, composed wholly or in chief value of silk, 60 per centum ad valorem.] *Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of silk, and all articles, finished or unfinished, made or cut from such pile fabrics:*

(1) If the pile is wholly cut or wholly uncut, if velvets, 70 per centum ar valorem; if other than velvets, 60 per centum ad valorem;

(2) If the pile is partly cut, if velvets, 75 per centum ad valorem; if other than velvets, 65 per centum ad valorem.

PAR. 1207. [Fabrics with fast edges, wholly or in chief value of silk,] *Fabrics, with fast edges*, not exceeding twelve inches in width, [including ribbons,] and articles made [therefrom,] *therefrom;* tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing [composed] wholly or in chief value of silk or of silk and india rubber, [not embroidered in any manner by hand or machinery,] and not specially provided for, 55 per centum ad valorem*; if Jacquard-figured, 65 per centum ad valorem.*

PAR. 1208. Knit [fabrics] *fabric*, in the piece, [composed] wholly or in chief value of silk, 55 per centum ad valorem; [knit underwear,] *gloves, mittens*, hose, half-hose, [and gloves,] *underwear, outerwear, and articles of all kinds, knit or crocheted*, finished or unfinished, [composed] wholly or in chief value of silk, 60 per centum ad valorem [; outerwear and other goods, knit or crocheted, finished or unfinished, composed wholly or in chief value of silk, 60 per centum ad valorem].

PAR. 1209. Handkerchiefs, and woven mufflers, [composed] wholly or in chief value of silk, finished or unfinished, not hemmed, 55 per centum ad valorem; hemmed or hemstitched, 60 per centum ad valorem.

PAR. 1210. Clothing[,] and articles of wearing apparel of every description, [not knit or crocheted,] manufactured wholly or in part, [composed] wholly or in chief value of silk, and not specially provided for, 60 per centum ad valorem.

PAR. 1211. All manufactures [of silk, or of which silk is the component material of chief value], *wholly or in chief value of silk*, not specially provided for, 60 per centum ad valorem.

[PAR. 1212. In ascertaining the weight or number of silk under the provisions of this schedule, either in the threads, yarns, or fabrics, the weight or number shall be taken in the condition in which found in the goods, without deduction therefrom for any dye, coloring matter, or moisture, or other foreign substance or material. The number of single threads to the inch in the warp provided for in this title shall be determined by the number of spun or reeled singles of which such single or two or more ply threads are composed.]

SCHEDULE 13.—RAYON MANUFACTURES

(For Subcommittee Report, see p. 318)

PAR. 1301. [Par. 1213. * * * yarns, threads, and filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known and by whatever process made, if singles, 45 cents per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, 50 cents per pound; * * * but none of the foregoing yarns, threads, or filaments, * * * shall pay a less rate of duty than 45 per centum ad valorem.] *Rayon yarn, if singles, weighing one hundred and fifty deniers or more per length of four hundred and fifty meters, 45 per centum ad valorem; weighing less than one hundred and fifty deniers, 50 per centum ad valorem; any of the foregoing plied shall be subject to an additional duty of 5 per centum ad valorem.*

PAR. 1302. [PAR. 1213. Artificial silk] *Rayon* waste (*including noils*), *except cellulose acetate rayon waste*, 10 per centum ad valorem; *rayon filaments, other than waste, whether known as cut fiber, staple fiber, or by any other name, 20 per centum ad valorem;* [artificial silk waste, not further advanced than sliver or roving, 20 cents per pound, but not less than 25 per centum ad valorem;] *any of the foregoing, partially manufactured, including sliver and tops, but not further advanced than roving, 30 per centum ad valorem.*

PAR. 1303. [PAR. 1213. * * * yarns made from artificial silk waste, if singles, 25 cents per pound; if advanced beyond the condition of singles by grouping or twisting two or more yarns together, 30 cents per pound; * * * but none of the foregoing yarns, * * * shall pay a less rate of duty than 45 per centum ad valorem.] *Spun rayon yarn, if singles, 45 per centum ad valorem; plied, 50 per centum ad valorem.*

PAR. 1304. Rayon yarn put up for handwork, and rayon sewing thread, 45 per centum ad valorem.

PAR. 1305. [PAR. 1213. * * * products of cellulose, not compounded, whether known as visca, cellophane, or by any other name, such as are ordinarily used in braiding or weaving and in imitation of silk, straw, or similar substances, 55 cents per pound; but none of

the foregoing * * * products of cellulose shall pay a less rate of duty than 45 per centum ad valorem.] *Rayon in bands or strips not exceeding one inch in width, suitable for use in the manufacture of textiles, 40 per centum ad valorem.*

PAR. 1306. [PAR. 1213. * * * fabrics * * * composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Woven fabrics in the piece, wholly or in chief value of rayon, not specially provided for, 65 per centum ad valorem; if Jacquard-figured, 75 per centum ad valorem.*

PAR. 1307. [PAR. 1213. * * * fabrics and articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Pile fabrics (including pile ribbons), whether or not the pile covers the entire surface, wholly or in chief value of rayon, and all articles, finished or unfinished, made or cut from such pile fabrics: If the pile is wholly cut or wholly uncut, 70 per centum ad valorem; if the pile is partly cut, 75 per centum ad valorem.*

PAR. 1308. [PAR. 1213. * * * ribbons, and other fabrics and articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Fabrics, with fast edges, not exceeding twelve inches in width, and articles made therefrom; tubings, garters, suspenders, braces, cords, tassels, and cords and tassels; all the foregoing wholly or in chief value of rayon or of rayon and india rubber, and not specially provided for, 65 per centum ad valorem; if Jacquard-figured, 75 per centum ad valorem.*

PAR. 1309. [PAR. 1213. * * * knit goods, * * * and articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Knit fabric, in the piece, wholly or in chief value of rayon, 65 per centum ad valorem; gloves, mittens, hose, half-hose, underwear, outerwear, and articles of all kinds, knit or crocheted, finished or unfinished, wholly or in chief value of rayon, 70 per centum ad valorem.*

PAR. 1310. [PAR. 1213. * * * articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Handkerchiefs and woven mufflers, wholly or in chief value of rayon, finished or unfinished, not hemmed, 65 per centum ad valorem; hemmed or hemstitched, 70 per centum ad valorem.*

PAR. 1311. [PAR. 1213. * * * articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Clothing and articles of wearing apparel of every description, manufactured wholly or in part, wholly or in chief value of rayon, and not specially provided for, 70 per centum ad valorem.*

PAR. 1312. [PAR. 1213. * * * articles composed wholly or in chief value of any of the foregoing, 45 cents per pound and 60 per centum ad valorem.] *Manufactures of rayon filaments, fibers, yarns, or threads, and textile products made of rayon bands or strips not exceeding one inch in width, all the foregoing, wholly or in chief value of rayon, not specially provided for, 70 per centum ad valorem.*

PAR. 1313. Whenever used in this Act the term "rayon" means the product made by any artificial process from cellulose, a cellulose hydrate, a compound of cellulose, or a mixture containing any of the foregoing, which product is solidified into filaments, fibers, bands, strips, or sheets, whether such products are known as rayon, staple fiber, visca, or cellophane, or as artificial, imitation, or synthetic silk, wool, horsehair, or straw, or by any other name whatsoever.

SCHEDULE [13] *14.*—PAPERS AND BOOKS

(For Subcommittee Report, see p. 322)

PAR. [1301] *1401.* [Printing paper, not specially provided for,] *Uncoated papers commonly or commercially known as book paper, and all uncoated printing paper, not specially provided for, not including cover paper*, one-fourth of 1 cent per pound and 10 per centum ad valorem: *Provided*, That if any country, dependency, province, or other subdivision of government shall forbid or restrict in any way the exportation of (whether by law, order, regulation, contractual relation, or otherwise, directly or indirectly), or impose any export duty, export license fee, or other export charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, *or* wood pulp, or wood for use in the manufacture of wood pulp, the President may enter into negotiations with such country, dependency, province, or other subdivision of government to secure the removal of such prohibition, restriction, export duty, or other export charge, and if it is not removed he may, by proclamation, declare such failure of negotiations, setting forth the facts. Thereupon, and until such prohibition, restriction, export duty, or other export charge is removed, there shall be imposed upon printing paper provided for in this paragraph, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty of 10 per centum ad valorem and in addition thereto an amount equal to the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either an equal amount of printing paper or an amount of wood pulp or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

PAR. [1302] *1402.* Paper board, wallboard, and pulpboard, including cardboard, and leather board or compress leather, not [laminated,] glazed, *laminated or pasted*, coated, lined, embossed, printed, decorated or ornamented in any manner, nor cut into shapes for boxes or other articles and not specially provided for, 10 per centum [ad valorem; pulpboard in rolls for use in the manufacture of wallboard, 5 per centum] ad valorem: *Provided*, That for the purposes of this Act any of the foregoing less than [nine] *twelve* one-thousandths of [an] *one* inch in thickness shall be deemed to be paper; sheathing paper, roofing paper, deadening felt, sheathing felt, roofing felt or felt roofing, whether or not saturated or coated, 10 per centum ad valorem. If any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, in excess of the duty herein provided, there shall be imposed upon such article, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to that imposed by such country, dependency, province, or other subdivision of government on such article imported from the United States.

PAR. [1303] *1403.* Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, 20 per centum ad valorem; indurated fiber ware, masks composed of paper, pulp or papier-mâché, manufactures of pulp, and manufactures of papier-mâché, not specially provided for, 25 per centum ad valorem.

PAR. [1304] *1404.* Papers commonly *or commercially* known as tissue paper, stereotype paper, and copying paper, india and bible paper, condenser paper, carbon paper, coated or uncoated, bibulous paper, pottery paper, tissue paper for waxing, and all paper similar to any of the foregoing, not specially provided for, colored or uncolored, [white or printed,] *printed or unprinted*, weighing not over six pounds to the ream [of four hundred and eighty sheets on the basis of twenty by thirty inches], and whether in [reams] *sheets* or any other form, 6 cents per pound and [15] *20* per centum ad valorem; weighing over six pounds and less than ten pounds to the ream, 5 cents per pound and 15 per centum ad valorem; india and bible paper weighing ten pounds or more and less than eighteen pounds to the ream, 4 cents per pound and 15 per centum ad valorem; crêpe paper, *commonly or commercially so known, including paper crêped or partly crêped in any manner*, 6 cents per pound and 15 per centum ad valorem: *Provided*, That no article composed wholly or in chief value of one or more of the papers specified in this paragraph shall [pay] *be subject to* a less rate of duty than that imposed upon the component paper of chief value of which such article is [made]

made: Provided further, That the term "ream" as used in this paragraph means two hundred and eighty-eight thousand square inches.

PAR. [1305] *1405.* Papers with coated surface or surfaces, not specially provided for, 5 cents per pound and 15 per centum ad valorem; papers with coated surface or surfaces, embossed or printed otherwise than lithographically, and papers wholly or partly covered with metal or its solutions (except as herein provided), or with gelatin, linseed oil cement, or flock, 5 cents per pound and 15 per centum ad valorem; papers, including wrapping paper, with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, except designs, fancy effects, patterns, or characters produced on a paper machine without attachments, or produced by lithographic process, 4½ cents per pound, and in addition thereto, if embossed, or printed otherwise than lithographically, or wholly or partly covered with metal or its solutions, or with gelatin or flock, [17] *18* per centum ad valorem: *Provided*, That paper wholly or partly covered with metal or its solutions, and weighing less than fifteen pounds per ream of four hundred and eighty sheets, on the basis of twenty by twenty-five inches, shall [pay] *be subject to* a duty of 5 cents per pound and [17] *20* per centum ad valorem; gummed papers, not specially provided for, [including simplex decalcomania paper not printed,] 5 cents per pound; *simplex decalcomania paper not printed, 5 cents per pound and 10 per centum ad valorem;* cloth-lined or reinforced paper, 5 cents per pound and 17 per centum ad valorem; papers with paraffin or wax-coated surface or surfaces, vegetable parchment paper, grease-proof and imitation parchment papers which have been supercalendered and rendered transparent or partially so, by whatever name known, all other grease-proof and imitation parchment paper, not specially provided for, by whatever name known, 3 cents per pound and 15 per centum ad valorem; bags, printed matter other than lithographic, and all other articles, composed wholly or in chief value of any of the foregoing papers, not specially provided for, and all boxes of paper or papier-mâché or wood covered or lined with any of the foregoing papers or lithographed paper, or covered or lined with cotton or other vegetable fiber, 5 cents per pound and 20 per centum ad valorem; plain basic paper *ordinarily used in the manufacture of paper commonly or commercially known either as blue print or brown print, and plain basic paper ordinarily used for similar purposes, 20 per centum ad valorem; sensitized paper commonly or commercially known either as blue print or brown print, and similar sensitized paper, 25 per centum ad valorem;* [for albumenizing, sensitizing, baryta coating, or] *unsensitized basic paper, and baryta coated paper, to be sensitized for use in photography,* [for photographic processes by using solar or

artificial light, 3 cents per pound and 15] *5* per centum ad valorem; [albumenized or] sensitized paper [or paper otherwise surface coated for photographic purposes], *to be used in photography*, [3 cents per pound and 20] *30* per centum ad valorem; wet transfer paper or paper prepared wholly with glycerin or glycerin combined with other materials, containing the imprints taken from the lithographic plates or stones, 65 per centum ad valorem.

PAR. [1306] *1406.* Pictures, calendars, cards, labels, flaps, cigar bands, placards, and other articles, composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal, or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same), not specially provided for, shall [pay] *be subject to* duty at the following rates: Labels and flaps, printed in less than eight colors (bronze printing to be counted as two colors), but not printed in whole or in part in metal leaf, [25] *30* cents per pound; cigar bands of the same number of colors and printings, 35 cents per pound; labels and flaps printed in eight or more colors (bronze printing to be counted as two colors), but not printed in whole or in part in metal leaf, [35] *40* cents per pound; cigar bands of the same number of colors and printings, 50 cents per pound; labels and flaps, printed in whole or in part in metal leaf, 60 cents per pound; cigar bands, printed in whole or in part in metal leaf, 65 cents per pound; all labels, flaps, and bands, not exceeding ten square inches cutting size in dimensions, if embossed or die-cut, shall [pay] *be subject to* the same rate of duty as hereinbefore provided for cigar bands of the same number of colors and printings (but no extra duty shall be assessed on labels, flaps, and bands for embossing or die-cutting); *transparencies, printed lithographically or otherwise, in not more than five printings (bronze printing to be counted as two printings), 40 per centum ad valorem; in more than five printings (bronze printing to be counted as two printings), 50 per centum ad valorem: Provided, That all invoices shall state the number of separate printings actually employed in the production of the transparency;* fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand, 8 cents per pound; decalcomanias in ceramic colors, weighing not over one hundred pounds per one thousand sheets on the basis of twenty by thirty inches in dimensions, 70 cents per pound and 15 per centum ad valorem; weighing over one hundred pounds per one thousand sheets on the basis of twenty by thirty inches in dimensions [22] *50* cents per pound and 15 per centum ad valorem; [if backed with metal leaf, 65 cents per pound;] all other decalcomanias, except toy decalcomanias, *if not backed with*

metal leaf, 40 cents per pound; *if backed with metal leaf, 65 cents per pound;* all [other articles] *articles other* than those hereinbefore specifically provided for in this paragraph, not exceeding eight one-thousandths of [an] *one* inch in thickness, [25] *30* cents per pound; exceeding eight and not exceeding twenty one-thousandths of [an] *one* inch in thickness, and less than thirty-five square inches cutting size in dimensions, [10] *15* cents per pound; exceeding thirty-five square inches cutting size in dimensions, [9½] *12* cents per pound, and in addition thereto on all [of] said articles exceeding eight and not exceeding twenty one-thousandths of [an] *one* inch in thickness, if either die-cut or embossed, [one-half of] 1 cent per pound; if both die-cut and embossed, [1 cent] *2 cents* per pound; exceeding twenty one-thousandths of [an] *one* inch in thickness, [7½] *10* cents per pound: *Provided*, That in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest material found in the article, but for the purposes of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material shall be the combined thickness of the lithograph and the foundation on which it is mounted or pasted, and the cutting size shall be the area which is the product of the greatest dimensions of length and breadth of the article, and if the article is made up of more than one piece, the cutting size shall be the combined cutting sizes of all of the lithographically printed parts in the article.

PAR. [1307] *1407*. [Writing] (*a*) *Correspondence cards, writing*, letter, note, drawing, *and* handmade [paper and] *paper*, paper *commonly or* commercially known as handmade [paper and] *or* machine handmade paper, japan paper and imitation japan paper by whatever name known, Bristol board of the kinds made on a Fourdrinier *or a multicylinder* machine, [and] ledger, bond, record, tablet, typewriter, manifold, [and onionskin and] *onionskin, and* imitation onionskin paper, [calendered or uncalendered, weighing seven pounds or over per ream,] and paper similar to any of the foregoing, *all the above weighing eight pounds or over per ream*, 3 cents per pound and 15 per centum ad valorem; [but if any of the foregoing is] *if* ruled, bordered, embossed, printed, lined, or decorated in any manner, *whether in the pulp or otherwise*, other than by lithographic process, [it shall pay] 10 per centum ad valorem in addition [to the foregoing rates:] *; correspondence cards, and writing, letter, and note paper, in sheets less than one hundred and ten square inches in area, shall be subject to an additional cumulative duty of 5 per centum ad valorem.*

(*b*) *Sheets of writing, letter, and note paper, with border gummed or perforated, with or without inserts, prepared for use as combination sheet and envelope, and papeteries, 40 per centum ad valorem.*

The term "papeteries" as used in this paragraph means writing, letter, or note paper, or correspondence cards, together with the envelopes, packed or assembled into boxes, portfolios, folders, or other containers, in which such articles are sold as a unit to the ultimate consumer, including such containers.

[*Provided*, That in computing the duty on such paper every one hundred and eighty-seven thousand square inches shall be taken to be a ream.]

(*c*) *The term "ream" as used in this paragraph means one hundred and eighty-seven thousand square inches.*

PAR. [1308] *1408.* Paper envelopes not specially provided for shall [pay] *be subject to* the same rate of duty as the paper from which made and in addition thereto, if plain, 5 per centum ad valorem; if bordered, embossed, printed, tinted, decorated, or lined, 10 per centum ad valorem; if lithographed, 30 per centum ad valorem.

PAR. [1309] *1409.* Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, 35 per centum ad valorem; [hanging paper, not printed, lithographed, dyed, or colored, 10 per centum ad valorem;] *paper commonly or commercially known as wall paper, composed in chief value of paper*, printed, lithographed, dyed, or colored, *but not wholly or partially covered with linseed oil cement, or flock*, [1½ cents per pound and 20] *30* per centum ad valorem; wrapping paper not specially provided for, 30 per centum ad valorem; blotting paper, 30 per centum ad valorem; filtering paper, [5 cents per pound and 15] *30* per centum ad valorem; *paper commonly or commercially known as cover paper, plain, uncoated, and undecorated, 30 per centum ad valorem;* paper not specially provided for, 30 per centum ad valorem.

PAR. [1310] *1410.* Unbound books of all kinds, bound books of all kinds except those bound wholly or in part in leather, sheets or printed pages of books bound wholly or in part in leather, pamphlets, music in books or sheets, and printed matter, all the foregoing not specially provided for, if of bona fide foreign authorship, 15 per centum ad valorem; all other, not specially provided for, 25 per centum ad valorem; blank books, slate books, drawings, engravings, photographs, etchings, maps, and charts, 25 per centum ad valorem; book bindings or covers wholly or in part of leather, not specially provided for, 30 per centum ad valorem; books of paper or other material for children's use, printed lithographically or otherwise, not exceeding in weight twenty-four ounces each, with [more] reading matter *other* than letters, numerals, or descriptive words, [25] *15* per centum ad valorem; booklets, printed lithographically or otherwise, not specially provided for, 7 cents per pound; booklets, wholly or in chief value of paper, decorated in whole or in part by hand or

by spraying, whether or not printed, not specially provided for, 15 cents per pound; all post cards (not including American views), plain, decorated, embossed, or printed except by lithographic process, 30 per centum ad valorem; views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of one inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), occupying thirty-five square inches or less of surface per view, bound or unbound, or in any other form, 15 cents per pound and 25 per centum ad valorem; thinner than eight one-thousandths of one inch, $2 per thousand; [greeting cards, and all other social and gift cards, including those in the form of folders and booklets, wholly or partly manufactured, with text or greeting, 45 per centum ad valorem; without text or greeting, 30 per centum ad valorem] *greeting cards, valentines, and all other social and gift cards, 35 per centum ad valorem; in the form of folders and booklets, 45 per centum ad valorem.*

PAR. [1311] *1411.* Photograph, autograph, scrap, post-card and postage-stamp albums and albums for phonograph records, wholly or partly manufactured, 30 per centum ad valorem.

PAR. [1312] *1412.* Playing cards, 10 cents per pack and 20 per centum ad valorem.

PAR. [1313] *1413.* Papers and paper board and pulpboard, including cardboard and leatherboard or compress leather, embossed, cut, die-cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, bands, strips, or other forms, or cut or shaped for boxes or other articles, plain or printed, but not lithographed, and not specially provided for; paper board and pulpboard, including carboard and leatherboard or compress leather, laminated, glazed, coated, lined, printed, decorated, or ornamented in any manner; press boards and press paper, all the foregoing, 30 per centum ad valorem; test or container boards of a bursting strength above sixty pounds per square inch by the Mullen or the Webb test, 20 per centum ad valorem; stereotype-matrix mat or board, 35 per centum ad valorem; wall pockets, composed wholly or in chief value of paper, papier-mâché or paper board, whether or not die-cut, embossed, or printed lithographically or otherwise; boxes, composed wholly or in chief value of paper, papier-mâché or paper board, and not specially provided for; manufactures of paper, or of which paper is the component material of chief value, not specially provided for, all the foregoing, 35 per centum ad valorem.

SCHEDULE [14] *15.*—SUNDRIES

(For Subcommittee Report, see p. 324)

PAR. [1401] *1501.* [Asbestos, manufactures of:] (*a*) Yarn [and woven fabrics composed wholly or in chief value of asbestos], *slivers, rovings, wick, rope, cord, cloth, tape, and tubing, of asbestos, or of asbestos and any other spinnable fiber, with or without wire, and all manufactures of any of the foregoing,* [30] *40* per centum [ad valorem; all] *ad valorem.*

(*b*) *Molded, pressed, or formed articles in part of asbestos, containing any binding agent, coating, or filler, other than hydraulic cement, 30 per centum ad valorem.*

(*c*) *Asbestos shingles and articles in part of asbestos, if containing hydraulic cement or hydraulic cement and other material, not coated, impregnated, decorated, or colored, in any manner, three-fourths of 1 cent per pound; if coated, impregnated, decorated, or colored, in any manner, 1 cent per pound.*

(*d*) *All* other manufactures [composed wholly or in chief value of asbestos], *of which asbestos is the component material of chief value,* 25 per centum ad valorem.

PAR. [1402] *1502.* Boxing gloves, baseballs, footballs, tennis balls, golf balls, and all other balls, of whatever material composed, finished or unfinished, *primarily* designed for use in physical exercise [or in any indoor or outdoor game or sport,] (*whether or not such exercise involves the element of sport*), and all clubs, rackets, bats, [or] *and* other equipment, such as is ordinarily used in conjunction therewith [in exercise or play], all the foregoing, not specially provided for, 30 per centum ad valorem; ice and roller skates, and parts thereof, 20 per centum ad valorem.

PAR. [1403] *1503.* Spangles and beads, including bugles, [but not including beads of ivory or imitation pearl beads and beads in imitation of precious or semiprecious stones,] *not specially provided for,* 35 per centum ad valorem; beads of ivory, 45 per centum ad valorem; fabrics and articles not ornamented with beads, spangles, or bugles, nor embroidered, tamboured, appliquéd, or scalloped, composed wholly or in chief value of beads or spangles [other than imitation pearl beads and beads in imitation of precious or semiprecious stones] (*other than imitation pearl beads, beads in imitation of precious or semiprecious stones, and beads in chief value of synthetic phenolic resin*), 60 per centum ad valorem; *hollow or filled* imitation pearl beads of all kinds and shapes, of whatever material composed, [strung or loose, mounted or unmounted,] 60 per centum ad valorem; *imitation solid pearl beads, valued at not more than 5 cents per inch, 2 cents per inch and 20 per centum ad valorem; valued at more than*

5 cents per inch, 60 per centum ad valorem; iridescent imitation solid pearl beads, valued at not more than 10 cents per inch, 4 cents per inch and 40 per centum ad valorem; valued at more than 10 cents per inch, 60 per centum ad valorem; beads composed in chief value of synthetic phenolic resin, 75 per centum ad valorem; all other beads in imitation of precious or semiprecious stones, of all kinds and shapes, of whatever material composed, [strung or loose, mounted or unmounted,] 45 per centum ad valorem: *Provided, That the rates on spangles and beads provided in this paragraph shall be applicable whether such spangles and beads are strung or loose, mounted or unmounted: Provided further,* That no article composed wholly or in chief value of any of the foregoing beads or spangles shall [pay] *be subject to* duty at a less rate than is imposed in any paragraph of this Act upon such articles without such beads or spangles.

PAR. [1404] *1504.* Ramie hat braids, [30] *20* per centum ad valorem; manufactures of ramie hat braids, 40 per centum ad valorem.

PAR. [1405] *1505.* Boots, shoes, or other footwear, the uppers of which are composed wholly or in chief value of wool, cotton, ramie, animal hair, fiber, *rayon,* silk, or substitutes for any of the foregoing, whether or not the soles are composed of leather, wood, or other material, 35 per centum ad valorem; *moccasins made wholly or in chief value of leather, 30 per centum ad valorem.*

PAR. [1406] *1506.* (*a*) Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, *paper,* grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or [hoods,] *hoods:* [not] *Not* bleached, dyed, colored, or stained, 15 per centum ad valorem; bleached, dyed, colored, or stained, [20] *25* per centum [ad valorem; hats,] *ad valorem.*

(*b*) *Hats,* bonnets, and [hoods] *hoods,* composed wholly or in chief value of [any of the foregoing materials] *straw, chip, paper, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp,* whether wholly or partly [manufactured, but not] *manufactured:*

(*1*) *Not* blocked or trimmed, *and not bleached, dyed, colored, or stained,* [35] *25* per centum ad valorem;

(*2*) *not blocked or trimmed, if bleached, dyed, colored, or stained, 25 cents per dozen and 25 per centum ad valorem;*

(*3*) blocked or trimmed (*whether or not bleached, dyed, colored, or stained*), *$4 per dozen and* 50 per centum ad valorem; [straw hats known as harvest hats, valued at less than $3 per dozen, 25 per centum ad valorem; all other hats, composed wholly or in chief value of any of the foregoing materials, whether wholly or partly

manufactured, not blocked or blocked, not trimmed or trimmed, if sewed, 60 per centum ad valorem. But]

(4) if sewed (whether or not blocked, trimmed, bleached, dyed, colored, or stained), $4 per dozen and 60 per centum ad valorem;

(5) any of the foregoing known as harvest hats, valued at less than $3 per dozen, 25 per centum ad valorem.

(c) *As used in this paragraph* the terms "grass" and "straw" [shall be understood to] mean these substances in their natural form and structure, and not the separated fiber thereof.

PAR. [1407] *1507.* Brooms, made of broom corn, straw, wooden fiber, or twigs, [15] *25* per centum ad valorem; *tooth brushes and other toilet brushes, the handles or backs of which are composed wholly or in chief value of any product provided for in paragraph 31, 2 cents each and 50 per centum ad valorem; handles and backs for tooth brushes and other toilet brushes composed wholly or in chief value of any product provided for in paragraph 31, 1 cent each and 50 per centum ad valorem; toilet brushes, ornamented, mounted, or fitted with gold, silver, or platinum, or wholly or partly plated with gold, silver, or platinum, whether or not enameled, 60 per centum ad valorem; other* tooth brushes and other toilet brushes, [45] *50* per centum ad valorem; all other [brushes] *brushes,* not specially provided for, [including feather dusters,] and hair pencils in quills or otherwise [45] *50* per centum ad valorem.

PAR. [1408] *1508.* Bristles, sorted, bunched, or prepared, 7 cents per pound.

PAR. [1409] *1509.* Button forms of lastings, mohair or silk cloth, and manufactures of other material, in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding three inches in any one dimension, 10 per centum ad valorem.

PAR. [1410] *1510.* Buttons of vegetable ivory, finished or partly finished, 1¼ cents per line per gross; vegetable ivory button blanks, not drilled, dyed, or finished, three-fourths of 1 cent per line per gross; buttons of pearl or shell, finished or partly finished, 1¾ cents per line per gross; pearl or shell button blanks, not turned, faced, or drilled, 1¼ cents per line per gross; and, in addition thereto, on all the foregoing, 25 per centum ad valorem: *Provided,* That the term "line" as used in this paragraph *and paragraph 1511* shall mean the line button measure of one-fortieth of one inch.

PAR. [1411] *1511.* Buttons commonly known as agate buttons, [15 per centum ad valorem;] *and buttons made in imitation of or similar to pearl, shell, or agate buttons (except buttons commonly known as Roman pearl or buttons with a fish scale or similar to fish-scale finish), 1½ cents per line per gross and 25 per centum ad valorem;* parts of buttons and button molds or blanks, finished or unfinished, not specially provided for, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, vegetable ivory, or

agate, and buttons not specially provided for, 45 per centum ad valorem.

PAR. [1412] *1512.* Cork bark, cut into squares, cubes, or quarters, 8 cents per pound; stoppers *composed wholly or in chief value of cork,* over three-fourths of one inch in diameter, measured at the larger end, [and disks, wafers, and washers over three-sixteenths of one inch in thickness, made from natural cork bark, 20 cents per pound; made from artificial or composition cork, 10 cents per pound;] *25 cents per pound;* [stoppers,] three-fourths of one inch or less in diameter, measured at the larger end, [and disks, wafers, and washers, three-sixteenths of one inch or less in thickness, made from natural cork bark, 25 cents per pound; made from artificial or composition cork, 12½ cents per pound;] *31 cents per pound; perforated or hollow corks, commonly or commercially known as shell corks, 75 cents per pound; perforated cork penholder grips, $2 per pound; disks, wafers, and washers, three-sixteenths of one inch or less in thickness, made from natural cork bark, 25 cents per pound; if made from artificial, composition, or compressed cork, 12½ cents per pound;* cork, [artificial,] commonly *or commercially* known as *artificial,* [composition] *composition,* or compressed cork, [manufactured from cork waste or granulated cork,] in the rough and not further advanced than [in the form of] slabs, blocks, [or] planks, *rods, sticks,* [suitable for cutting into stoppers, disks, liners, floats,] or similar [articles] *forms,* [6 cents per pound; in rods or sticks suitable for the manufacture of disks, wafers, or washers,] 10 cents per pound; *manufactures wholly or in chief value of artificial, composition, or compressed cork, finished or unfinished, not specially provided for, 16 cents per pound;* [granulated or ground cork, 25 per centum ad valorem;] *clean, refined, purified, granulated, or ground cork, weighing not over six pounds per cubic foot uncompressed, 3 cents per pound; all other ground, granulated, or regranulated cork, 1 cent per pound;* cork insulation, wholly or in chief value of *cork,* cork waste, *or* granulated or ground cork, in *blocks,* slabs, boards, *or* planks, [or molded forms,] *2¾ cents per board foot; cork pipe coverings, cork fitting covers, and cork lags, wholly or partly manufactured, coated or uncoated, 5 cents per pound;* [cork tile;] *cork tile in the rough or wholly or partly finished, over three-eighths of one inch in thickness, 6 cents per pound; three-eighths of one inch or less in thickness, 10 cents per pound;* cork paper, *30 per centum ad valorem;* and manufactures[,] wholly or in chief value of cork bark or [artificial cork and] *cork,* not specially provided for, [30] *45* per centum ad valorem.

PAR. [1413] *1513.* Dice, dominoes, draughts, chessmen, and billiard, pool, and bagatelle balls, and poker chips, of ivory, bone, or other material, 50 per centum ad valorem.

PAR. [1414] *1514.* [Dolls,] *Dolls and doll clothing, composed in any part, however small, of any of the laces, fabrics, embroideries, or other materials or articles provided for in paragraph 1530 (a), 90 per centum ad valorem; dolls and toys, composed wholly or in chief value of any product provided for in paragraph 31, having any movable member or part, 1 cent each and 60 per centum ad valorem; not having any movable member or part, 1 cent each and 50 per centum ad valorem; parts of dolls or toys, composed wholly or in chief value of any product provided for in paragraph 31, 1 cent each and 50 per centum ad valorem; all other dolls,* [and] parts of dolls (*including clothing*), doll heads, toy marbles, of whatever materials composed, air rifles, toy balloons, toy books without reading matter (*not counting as reading matter any printing on removable pages*), other than letters, numerals, or descriptive words, bound or unbound, and parts thereof, garlands, festooning and Christmas tree decorations made wholly or in chief value of tinsel wire, lame or lahn, bullions or metal threads, and all other toys, and parts of toys, [not composed of china, porcelain, parian, bisque, earthen or stone ware, and] not specially provided for, 70 per centum ad valorem. *The rates provided for in this paragraph shall apply to articles enumerated or described herein, whether or not more specifically provided for elsewhere in this Act: Provided, That none of the foregoing shall be subject to a less amount of duty than would be payable without regard to this paragraph: Provided further, That nothing in this paragraph shall apply to any article composed wholly or in chief value of china, porcelain, parian, bisque, earthenware, or stoneware.*

PAR. [1415] *1515.* Emery, corundum and artificial abrasive grains and emery, corundum and artificial abrasives, ground, pulverized, refined, or manufactured, 1 cent per pound; emery wheels, emery files, and manufactures of which emery, corundum or artificial abrasive is the component material of chief value, not specially provided for; and all papers, cloths, and combinations of paper and cloth, wholly or partly coated with artificial or natural abrasives, or with a combination of natural and artificial abrasives; all the foregoing, 20 per centum ad valorem.

PAR. [1416] *1516.* Firecrackers of all kinds, 8 cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for, 12 cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

PAR. [1417] *1517.* Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, [8] *11* cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, [three-fourths of] 1 cent per one thousand matches; wax matches, wind matches, and all matches in books or folders or having a stained, dyed, or colored stick or stem, tapers

consisting of a wick coated with an inflammable substance, night lights, fusees and time-burning chemical signals, by whatever name known, 40 per centum ad valorem: *Provided,* That in accordance with section 10 of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April 9, 1912, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any of the ports of the United States, and the importation thereof is hereby prohibited: *Provided further,* That nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April 9, 1912.

PAR. [1418] *1518.* Percussion caps, cartridges, and cartridge shells empty, [30] *40* per centum ad valorem; blasting caps, containing not more than one gram charge of explosive, $2.25 per thousand; containing more than one gram charge of explosive, 75 cents per thousand additional for each additional one-half gram charge of explosive; mining, blasting, or safety fuses of all kinds, $1 per thousand feet.

PAR. [1419] *1519.* Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for, 20 per centum ad valorem; dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of [down;] *down, 60 per centum ad valorem; feather dusters, 45 per centum ad valorem;* artificial or ornamental feathers suitable for use as millinery ornaments, *60 per centum ad valorem;* artificial or ornamental fruits, vegetables, *grasses,* grains, leaves, flowers, [and] stems, or parts thereof, *when composed wholly or in chief value of yarns, threads, filaments, tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or rayon* [of whatever material composed], *90 per centum ad valorem; when composed wholly or in chief value of other materials and* not specially provided for, 60 per centum ad valorem; natural *grasses, grains,* leaves, plants, shrubs, herbs, trees, and parts thereof, not specially provided for, *when bleached, 60 per centum ad valorem; when colored, dyed, painted, or* chemically treated, [colored, dyed or painted, not specially provided for, 60] *75* per centum ad valorem; boas, boutonnieres, wreaths, and all articles not specially provided for, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material [herein] *above* mentioned, *shall be subject to the rate of duty provided in this paragraph for such materials, but not less than* 60 per centum ad valorem: *Provided,* That the importation of birds of paradise, aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall

not apply to the feathers of plumes of ostriches or to the feathers or plumes of domestic fowls of any kind: *Provided further,* That birds of paradise, and the feathers, quills, heads, wings, tails, skins, or parts thereof, and all aigrettes, egret plumes, or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, of like kind to those the importation of which is prohibited by the foregoing provisions of this paragraph, which may be found in the United States, on and after the passage of this Act, except as to such plumage or parts of birds in actual use for personal adornment, and except such plumage, birds or parts thereof imported therein for scientific or educational purposes, shall be presumed for the purpose of seizure to have been imported unlawfully after October 3, 1913, and the collector of customs shall seize the same unless the possessor thereof shall establish, to the satisfaction of the collector that the same were imported into the United States prior to October 3, 1913, or as to such plumage or parts of birds that they were plucked or derived in the United States from birds lawfully therein; and in case of seizure by the collector, he shall proceed as in case of forfeiture for violation of the customs laws, and the same shall be forfeited, unless the claimant shall, in any legal proceeding to enforce such forfeiture, other than a criminal prosecution, overcome the presumption of illegal importation and establish that the birds or articles seized, of like kind to those mentioned the importation of which is prohibited as above, were imported into the United States prior to October 3, 1913, or were plucked in the United States from birds lawfully therein.

That whenever birds or plumage, the importation of which is prohibited by the foregoing provisions of this paragraph, are forfeited to the Government, the Secretary of the Treasury is hereby authorized to place the same with the departments or bureaus of the Federal or State Governments or societies or museums for exhibition or scientific or educational purposes, but not for sale or personal use; and in the event of such birds or plumage not being required or desired by either Federal or State Government or for educational purposes, they shall be destroyed.

That nothing in this Act shall be construed to repeal the provisions of the Act of March 4, 1913, chapter 145 (Thirty-seventh Statutes at Large, page 847), or the Act of July 3, 1918 (Fortieth Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protection or preservation of birds within the United States. That if on investigation by the collector before seizure, or before trial for forfeiture, or if at such trial if such seizure has been made, it shall be made to appear to the collector, or the prosecuting officer of the Government, as the case may be, that no illegal importa-

tion of such feathers has been made, but that the possession, acquisition or purchase of such feathers is or has been made in violation of the provisions of the Act of March 4, 1913, chapter 145 (Thirty-seventh Statutes at Large, page 847), or the Act of July 3, 1918 (Fortieth Statutes at Large, page 755), or any other law of the United States, now of force, intended for the protection or preservation of birds within the United States, it shall be the duty of the collector, or such prosecuting officer, as the case may be, to report the facts to the proper officials of the United States, or State or Territory charged with the duty of enforcing such laws.

PAR. [1420] *1520.* (*a*) [Furs dressed on the skin, excepting silver or black fox furs, not advanced further than dyeing, 25 per centum ad valorem; plates, and mats of dog and goat skins, 10 per centum ad valorem;] *Dressed furs and dressed fur skins* (*except silver or black fox*), *and plates, mats, and crosses of dressed dog, goat, or kid skins, 25 per centum ad valorem; all the foregoing, if dyed, 30 per centum ad valorem.*

(*b*) [manufactures] *Manufactures* of [furs,] *fur* [excepting silver or black fox,] (*except silver or black fox*), further advanced than [dressing and dyeing,] *dressing*, prepared for use as [material, joined or sewed together,] *material* (*whether or not joined or sewed together*) including plates, linings, and [crosses,] *crosses* [except plates and mats of dog and goat skins, and articles manufactured from fur, not specially provided for, 40 per centum ad valorem;] (*except plates, mats, and crosses of dog, goat, and kid skins*), *if not dyed, 35 per centum ad valorem; if dyed, 40 per centum ad valorem.*

(*c*) [silver] *Silver* or black fox *furs or* skins, dressed or undressed, [and manufactures thereof,] not specially provided for, 50 per centum [ad valorem;] *ad valorem.*

(*d*) [articles] *Articles* of wearing apparel of every [description] *description*, [partly or wholly] *wholly or partly* manufactured, composed wholly or in chief value of hides or skins of cattle of the bovine species, [or of dog or goat skins,] and not specially provided for, 15 per centum [ad valorem;] *ad valorem.*

(*e*) [articles of wearing apparel of every description] *Articles*, wholly [or in part manufactured,] *or partly manufactured* (*including fur collars, fur cuffs, and fur trimmings*), [composed] wholly or in chief value of fur, not specially provided for, 50 per centum ad valorem.

PAR. [1421] *1521.* Hatters' furs, or furs not on the skin, prepared for hatters' use, including fur skins carroted, 35 per centum ad valorem.

PAR. [1422] *1522.* Fans of all kinds, except common palm-leaf fans, 50 per centum ad valorem.

PAR. [1423] *1523.* Gun wads *wholly or in chief value of hair felt, 35 per centum ad valorem; all others,* [of all descriptions, not specially provided for,] 20 per centum ad valorem.

PAR. [1424] *1524.* Human hair, raw, 10 per centum ad valorem; cleaned or commercially known as drawn, but not manufactured, 20 per centum ad valorem; *human hair tops, roving, and yarns, of which human hair is the component material of chief value, 6 cents per pound and 25 per centum ad valorem; press cloth, of which human hair is the component material of chief value, 8 cents per pound and 40 per centum ad valorem; press cloth, of which camel's hair is the component material of chief value, 36 cents per pound and 40 per centum ad valorem; hair press cloth, not specially provided for, 40 per centum ad valorem;* manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for, 3[illegible] per centum ad valorem.

PAR. [1425] *1525.* Hair, curled, suitable for beds or mattresses, 10 per centum ad valorem.

PAR. [1426] *1526.* [Haircloth, known as "crinoline" cloth, harcloth, known as "hair seating," and hair press cloth,] *Haircloth (including haircloth known as "hair seating"), wholly or in chief value of horsehair,* not specially provided for, 35 per centum ad valorem; hair felt, made wholly or in chief value of animal hair, not specially provided for, 25 per centum ad valorem; manufactures of hair felt, [including gun wads,] *not specially provided for,* 35 per centum ad valorem; cloths and all other manufactures of every description, wholly or in chief value of cattle [hair] *hair, goat hair,* or horsehair, not specially provided for, 40 per centum ad valorem.

PAR. [1427] *1527.* Hats, caps, bonnets, and hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms, or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, valued at not more than [$4.50] *$6* per dozen, $1.50 per dozen; valued at more than [$4.50] *$6* and not more than $9 per dozen, $3 per dozen; valued at more than $9 and not more than [$15] *$12* per dozen, $5 per dozen; *valued at more than $12 and not more than $15 per dozen, $6 per dozen;* valued at more than $15 and not more than [$24] *$18* per dozen, $7 per dozen; *valued at more than $18 and not more than $24 per dozen, $9 per dozen;* valued at more than $24 and not more than [$36] *$30* per dozen, [$10] *$12* per dozen; valued at more than [$36] *$30* and not more than $48 per dozen, $13 per dozen; valued at more than $48 per dozen, $16 per dozen; and in addition thereto, on all the foregoing, 25 per centum ad valorem.

PAR. [1428] *1528.* (*a*) Jewelry, commonly or commercially so known, finished or [unfinished, of whatever material composed,]

unfinished (including parts thereof), composed wholly or in chief value of gold or platinum, 80 per centum ad valorem; if composed wholly or in chief value of any other material, valued above 20 cents per dozen pieces, [80 per centum ad valorem; rope] *1 cent each, and in addition thereto three-fifths of 1 cent per dozen for each 1 cent the value exceeds 20 cents per dozen, and 50 per centum ad valorem: Provided, That none of the foregoing shall be subject to a less amount of duty than would be payable if the article were not dutiable under this paragraph.*

(*b*) *Rope,* curb, cable, and fancy patterns of chain not exceeding one-half inch in diameter, width, or thickness, valued above 30 cents per [yard;] *yard, of gold or platinum, 80 per centum ad valorem; of any other metal, whether or not plated with gold or platinum, 6 cents per foot, and in addition thereto three-fifths of 1 cent per yard for each 1 cent the value exceeds 30 cents per yard, and 50 per centum ad valorem.* [and articles]

(*c*) *Articles* valued above 20 cents per dozen pieces, designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, cardcases, chains, cigar cases, cigar cutters, cigar holders, *cigar lighters,* cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military and hair ornaments, pins, powder cases, stamp cases, vanity cases, *watch bracelets,* and like articles; all the foregoing and parts thereof, finished or [partly finished,] *unfinished:* [composed of metal,]

(*1*) *Composed wholly or in chief value of gold or platinum, 80 per centum ad valorem;*

(*2*) *composed wholly or in chief value of metal other than gold or platinum* [whether] (*whether* or not enameled, washed, covered, or plated, including rolled gold [plate,] *plate*), [and whether or not] *or* (*if not composed in chief value of metal*) set with *and in chief value of* precious or semiprecious [stones] *stones,* pearls, cameos, [coral] *coral,* [or] amber, [or with] imitation precious *or semiprecious* stones, or imitation pearls, [80 per centum ad valorem; stampings,] *1 cent each and in addition thereto three-fifths of 1 cent per dozen for each 1 cent the value exceeds 20 cents per dozen, and 50 per centum ad valorem.*

(*d*) *Stampings,* galleries, mesh, and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph, *if of gold or platinum,* 75 per centum ad [valorem.] *valorem; if of other metal or metals, plated or unplated, 80 per centum ad valorem.*

PAR. [1429] *1529.* Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their

natural form or broken, any of the foregoing not set, and diamond dust, 10 per centum ad valorem; pearls and parts thereof, drilled or undrilled, but not set or [strung] *strung (except temporarily)*, 20 per centum ad valorem; diamonds, coral, rubies, cameos, and other precious stones and semiprecious stones, cut but not set, and suitable for use in the manufacture of jewelry, 20 per centum ad valorem; imitation precious stones, cut or faceted, imitation semiprecious stones, faceted, *marcasites and imitation marcasites*, imitation half pearls *not coated with fish-scale solution*, and hollow or filled *imitation* pearls of all shapes, without hole or with hole partly through only, 20 per centum ad valorem; imitation precious stones, not cut or faceted, imitation semiprecious stones, not faceted, imitation jet buttons, cut, polished or faceted, *imitations of opaque precious or semiprecious stones, with flat backs and tops, cut and polished, but not faceted,* [and imitation solid pearls wholly or partly pierced, mounted or unmounted,] 60 per centum [ad valorem.] *ad valorem; imitation solid pearls, unpierced, pierced or partially pierced, loose, or mounted, of whatever shape, color, or design, shall bear the same rate of duty as is applicable to imitation solid pearl beads.*

PAR. [1430] *1530.* (*a*) Laces, [lace window curtains, burnt-out laces and embroideries capable of conversion into burnt-out laces, nets and nettings, embroidered or otherwise, veils, veilings, flouncings, all-overs, neck rufflings, flutings, quillings, ruchings, tuckings, insertings, galloons, edgings, trimmings, fringes, gimps, ornaments; braids, loom woven and ornamented in the process of weaving, or] *lace fabrics, and lace articles*, made by hand[,] or on [any braid machine, knitting machine, or lace machine;] *a lace, net, knitting, or braiding machine*, and all fabrics and articles [composed in any part, however small, of any of the foregoing fabrics or articles;] *made on a lace or net machine*, all the foregoing, *plain or figured;* [finished or unfinished (except materials and articles provided for in paragraphs 920, 1006, 1404, 1406, and 1424 of this Act), ~~by~~ whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this Act, when composed wholly or in chief value of yarns, threads, filaments, tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or products of cellulose provided for in paragraph 1213 of this Act, 90 per centum ad valorem; embroideries not specially provided for,] and [all] fabrics and articles embroidered [in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or] (*whether or not the embroidery is on a scalloped edge*), tamboured, appliquéd, [scalloped, or] ornamented with beads, bugles, or spangles, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or ornament the openwork, not including *one row of* straight hemstitching *adjoining the hem:* all the foregoing, *and fabrics and*

articles wholly or in part thereof, finished or unfinished (*except materials and articles provided for in paragraph 920, 1006, 1111, 1504, 1505, 1506, 1514, 1519, 1524, 1705, or 1726, or in subparagraph (b) or (c) of this paragraph*), by whatever name known, and to whatever use applied, and whether or not named, described, or provided for elsewhere in this Act, when composed wholly or in chief value of *filaments*, yarns, threads, [filaments,] tinsel wire, lame, bullions, metal threads, beads, bugles, spangles, or [products of cellulose provided for in paragraph 1213,] *rayon*, [75] *90* per centum ad valorem.

(*b*) *Handkerchiefs and mufflers, wholly or in part of lace, and handkerchiefs and mufflers embroidered (whether with a plain or fancy initial, monogram, or otherwise, and whether or not the embroidery is on a scalloped edge), tamboured, appliquéd, or from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving to finish or ornament the openwork, not including one row of straight hemstitching adjoining the hem; all the foregoing, finished or unfinished, of whatever material composed, 4 cents each and 40 per centum ad valorem.*

(*c*) *Corsets, girdle-corsets, step-in-corsets, brassieres, bandeaux-brassieres; corsets, girdle-corsets, or step-in-corsets, attached to brassieres or bandeaux-brassieres; all similar body-supporting garments; all the foregoing, of whatever material composed, finished or unfinished, and all wearing apparel or articles to which any of the foregoing is attached, 60 per centum ad valorem.*

PAR. [1431] *1531*. Chamois skins, pianoforte, pianoforte-action, player-piano-action leather, [enameled] upholstery leather, bag, strap, case, *reptile*, football, *garment*, and glove leather, finished, in the white or in the crust, and seal, sheep, goat, and calf leather, dressed and finished, other than shoe leather, [20] *25* per centum ad valorem.

PAR. [1432] *1532*. Bags, baskets, belts, satchels, cardcases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, not jewelry, wholly or in chief value of leather or parchment, [and moccasins,] and manufactures of leather, rawhide, or [parchment] *parchment*, or of which leather, rawhide, or parchment is the component material of chief value, not specially provided for, [30] *35* per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining or luncheon, sewing, manicure, or similar sets, [45] *50* per centum ad valorem.

PAR. [1433] *1533*. (*a*) Gloves made wholly or in chief value of leather, whether wholly or partly manufactured, shall [pay duty] *be dutiable* at the following rates, the lengths stated in each case being the extreme length (*including the unfolded length of cuffs or other appendages*) when stretched to their [full] *fullest* extent, namely: Men's gloves not over twelve inches in length, [$5] *$6.50* per dozen pairs; [and] women's and children's gloves not over twelve inches in

length, [$4] *$5.50* per dozen pairs; for each inch [in length] *or fraction thereof* in excess [thereof] *of twelve inches*, 50 cents per dozen pairs: *Provided*, That in, addition thereto, on all [of] the foregoing there shall be paid *each of* the following cumulative duties: *When machine seamed, otherwise than overseamed, $1 per dozen pairs; when seamed by hand, $5 per dozen pairs;* [When] *when* lined with cotton, wool, [or] silk, *or other fabrics*, [$2.40] *$3.50* per dozen pairs; *when trimmed with fur, $4 per dozen pairs;* when lined with leather or fur, [$4] *$5* per dozen pairs [; when embroidered or embellished, 40 cents per dozen pairs]: *Provided further*, That all the foregoing shall [pay a duty of] *be dutiable at* not less than 50 [nor more than 70] per centum ad valorem: *Provided further*, That glove tranks, with or without the usual accompanying pieces shall [pay] *be subject to* 75 per centum of the duty provided for the gloves in the fabrication of which they are suitable.

(*b*) Gloves [made] wholly or in chief value of leather made from horsehides [or pigskins], whether wholly or partly manufactured, 25 per centum ad valorem.

PAR. [1434] *1534*. Catgut, whip gut, oriental gut, and manufactures thereof, and manufactures of worm gut, *not specially provided for*, 40 per centum ad valorem.

PAR. [1435] *1535*. Gas, kerosene, or alcohol mantles, and mantles not specially provided for, treated with chemicals or metallic oxides, wholly or partly manufactured, 40 per centum ad valorem.

PAR. [1436] *1536*. [Harness] *Saddles made wholly or in part of pigskin or imitation pigskin, harness* valued at more than $70 per set, single harness valued at more than $40, saddles valued at more than $40 each, saddlery, and parts (except metal parts) for any of the foregoing, 35 per centum ad valorem.

[PAR. 1437. Cabinet locks, not of pin tumbler or cylinder construction, not over one and one-half inches in width, 70 cents per dozen; over one and one-half and not over two and one-half inches in width, $1 per dozen; over two and one-half inches in width, $1.50 per dozen; padlocks, not of pin tumbler or cylinder construction, not over one and one-half inches in width, 35 cents per dozen; over one and one-half and not over two and one-half inches in width, 50 cents per dozen; over two and one-half inches in width, 75 cents per dozen; padlocks of pin tumbler or cylinder construction, not over one and one-half inches in width, $1 per dozen; over one and one-half and not over two and one-half inches in width, $1.50 per dozen; over two and one-half inches in width, $2 per dozen; all other locks or latches of pin tumbler or cylinder construction, $2 per dozen; and in addition thereto, on all the foregoing, 20 per centum ad valorem.]

PAR. [344] *1537.* [Fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, leaders or casts, and all other fishing tackle and parts thereof, fly books, fly boxes, fishing baskets or creels, finished or unfinished, not specially provided for, except fishing lines, fishing nets, and seines, 45 per centum ad valorem: *Provided,* That any prohibition of the importation of feathers in this Act shall not be construed as applying to artificial flies used for fishing, or to feathers used for the manufacture of such flies.] *Artificial flies, snelled hooks, leaders or casts, finished or unfinished, 65 per centum ad valorem; fish hooks, fishing rods and reels, artificial baits, and all other fishing tackle and parts thereof, fly hooks, fly boxes, fishing baskets or creels, finished or unfinished, not specially provided for, except fishing lines, fishing nets, and seines, 55 per centum ad valorem: Provided, That any prohibition of the importation of feathers in this Act shall not be construed as applying to artificial flies used for fishing, or to feathers used for the manufacture of such flies.*

PAR. [1438] *1538. Candles, 35 per centum ad valorem;* [Manufactures] *manufactures* of amber, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for, 20 per centum ad valorem.

[PAR. 1439. Manufactures of bone, chip, grass, horn, quills, india rubber, gutta-percha, palm leaf, straw, weeds, or whalebone, or of which these substances or any of them is the component material of chief value, not specially provided for, 25 per centum ad valorem; automobile, motor cycle, and bicycle tires composed wholly or in chief value of rubber, 10 per centum ad valorem; molded insulators and insulating materials, wholly or partly manufactured, composed wholly or in chief value of india rubber or gutta-percha, 30 per centum ad valorem; combs composed wholly of horn or of horn and metal, 50 per centum ad valorem. The terms "grass" and "straw" shall be understood to mean these substances in their natural state and not the separated fibers thereof.]

PAR. 1539. (a) Manufactures of bone, chip, grass, sea grass, horn, quills, palm leaf, straw, weeds, or whalebone, or of which these substances or any of them is the component material of chief value, not specially provided for, 25 per centum ad valorem; manufactures of chip roping, 50 per centum ad valorem. The terms "grass" and "straw" mean these substances in their natural state and not the separated fibers thereof.

(b) Manufactures of india rubber or gutta-percha, or of which these substances or either of them is the component material of chief value, not specially provided for, 25 per centum ad valorem; automobile, motor cycle, and bicycle tires composed wholly or in chief value of rubber, 10 per centum ad valorem; molded insulators and insulating materials, wholly or partly manufactured, composed wholly or in chief value of

rubber or gutta-percha, 30 per centum ad valorem; manufactures composed wholly or in chief value of india rubber known as "hard rubber", not specially provided for, finished or unfinished, 35 per centum ad valorem.

(*c*) *Combs of whatever material composed, except combs wholly of metal, not specially provided for; if valued at $4.50 or less per gross, one cent each and 25 per centum ad valorem; if valued at more than $4.50 per gross, 2 cents each and 35 per centum ad valorem.*

PAR. [1440] *1540.* Manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for; manufactures of [mother-of-pearl,] *mother-of-pearl or* shell, [plaster of Paris, and india rubber known as "hard rubber,"] or of which these susbtances or [any] *either* of them is the component material of chief value, not specially provided for; and shells and pieces of shells engraved, cut, ornamented, or otherwise manufactured, 35 per centum ad valorem.

PAR. [1441] *1541.* (*a*) Electrical insulators and other articles, wholly or partly manufactured, composed wholly or in chief value of [shellac;] *shellac or* copal, [or synthetic phenolic resin,] not specially provided for, 30 per centum ad valorem.

(*b*) *Laminated products (whether or not provided for elsewhere in this Act) of which any synthetic resin or resinlike substance provided for in paragraph 28 is the chief binding agent, in sheets or plates, 25 cents per pound and 30 per centum ad valorem; in rods, tubes, blocks, or other forms, 50 cents per pound and 40 per centum ad valorem; manufactures wholly or in chief value of any of the foregoing, 50 cents per pound and 40 per centum ad valorem.*

PAR. [1442] *1542.* Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed, 10 per centum ad valorem.

PAR. [1443] *1543.* (*a*) Musical instruments and parts thereof, not specially provided for, pianoforte or player-*piano* actions and parts thereof, [cases for musical instruments,] *violin bow hair,* pitch pipes, tuning forks, tuning hammers, and metronomes, [strings for musical instruments composed wholly or in part of steel or other metal,] all the foregoing, 40 per centum ad valorem; *pipe organs or pipe-organ player actions and parts thereof, 60 per centum ad valorem; cases for musical instruments, 50 per centum ad valorem; chin rests for violins, 60 per centum ad valorem; bridges for fretted stringed instruments, not otherwise provided for, 50 per centum ad valorem; strings for musical instruments, composed wholly or in part of catgut, other gut, oriental gut, or metal, 60 per centum ad valorem;* tuning pins, $1 per thousand and 35 per centum [ad valorem; violins] *ad valorem.*

(*b*) *Violins,* violas, violoncellos, and double basses, of all sizes, wholly or partly manufactured or assembled, [$1] *$1.25* each and

35 per centum ad valorem; unassembled parts [of the foregoing], 40 per centum ad valorem.

(c) *Carillons, and parts thereof, 20 per centum ad valorem.*

(d) *There shall not be classified under this paragraph: (1) any article chiefly used for the amusement of children, or (2) any part of any such article.*

PAR. [1444] *1544.* Phonographs, gramophones, graphophones, and similar articles, and parts thereof, not specially provided for, 30 per centum ad valorem; needles for phonographs, gramophones, graphophones, and similar articles, *8 cents per thousand and* 45 per centum ad valorem. *There shall not be classified under this paragraph: (1) any article chiefly used for the amusement of children, or (2) any part of any such article.*

PAR. [1445] *1545.* Rolls: Calender rolls or bowls made wholly or in chief value of cotton, paper, husk, wool, or mixtures thereof, or stone of any nature, compressed between and held together by iron or steel heads or washers fastened to iron or steel mandrels or cores, suitable for use in calendering, embossing, mangling, or pressing operations, 35 per centum ad valorem.

PAR. [1446] *1546.* Rosaries, chaplets, and similar articles of religious devotion, of whatever material composed (except if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones), valued at not more than $1.25 per dozen, 15 per centum ad valorem; valued at more than $1.25 per dozen, 30 per centum ad valorem; any of the foregoing if made in whole or in part of gold, silver, platinum, gold plate, silver plate, or precious or imitation precious stones, 50 per centum ad valorem.

PAR. [1447] *1547.* Sponges, *commercially known either as sheepswool, yellow, grass, or velvet, 25 per centum ad valorem; all other sponges, not specially provided for,* 15 per centum ad valorem; manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for, 25 per centum ad valorem.

PAR. [1448] *1548.* Violin rosin, 15 per centum ad valorem.

PAR. [1449] *1549.* Works of art, including paintings in oil or water colors, pastels, pen and ink drawings, and copies, replicas, or reproductions of any of the [same;] *same,* statuary, sculptures, or copies, replicas, or reproductions [thereof;] *thereof,* and etchings and [engravings;] *engravings,* all the foregoing, not specially provided for, 20 per centum ad valorem.

PAR. [1450] *1550.* Peat moss, 50 cents per ton.

PAR. [1451] *1551.* (a) Pencils of paper, wood, or other material not metal, filled with lead or other material, pencils of [lead, crayons, including charcoal crayons or fusains, and mechanical pencils,] *lead, crayons (including chalk crayons and charcoal crayons or fusains),* not

specially provided for, [45] *60* cents per gross and [25] *35* per centum ad valorem; pencil point protectors, and clips, whether separate or attached to pencils, 25 cents per gross; pencils stamped with names other than the manufacturer's or the manufacturers' trade name or trade-mark, 50 cents per gross and 25 per centum ad valorem; slate [pensils] *pencils*, not in wood, 25 per centum ad valorem.

[PAR. 1452.] (*b*) Pencil leads not in wood or other material, 6 cents per gross; leads, commonly known as refills, black, colored, or indelible, not exceeding six one-hundredths of one inch in diameter and not exceeding two inches in length, 10 cents per gross, and longer leads shall pay in proportion in addition thereto; colored or crayon leads, copy or indelible leads, not specially provided for, 40 per centum ad valorem.

PAR. [352] *1552.* (*a*) Penholder tips, penholders and parts thereof, gold pens, combination penholders comprising penholders, pencil, rubber eraser, automatic stamp, or other attachments, 25 cents per gross and 20 per centum [ad valorem; mechanical pencils made of base metal and not plated with gold, silver, or platinum, 45 cents per gross and 20 per centum] ad valorem: *Provided*, That pens and penholders shall be assessed for duty separately.

[PAR. 353.] (*b*) Fountain pens, *mechanical pencils*, fountain-pen holders, stylographic pens, and parts thereof, 72 cents per dozen and 40 per centum ad valorem: *Provided*, That the value of cartons and fillers shall be included in the dutiable value.

PAR. [1453] *1553.* Photographic cameras and parts thereof, not specially provided for, 20 per centum ad [valorem;] *valorem: Provided, That if the photographic lens is the component of chief value of the camera or of the part in which it is imported, such camera or part, including the photographic lens, shall be dutiable at the rate applicable to such photographic lens when imported separately;* photographic dry plates, not specially provided for, [15] *25* per centum ad valorem; [photographic and moving-picture films. sensitized but not exposed or developed, four-tenths of 1 cent per linear foot of the standard width of one and three-eighths inches, and all other widths shall pay duty in equal proportion thereto;] *photographic films, sensitized but not exposed or developed, of every kind except motion-picture films having a width of one inch or more, 25 per centum ad valorem; motion-picture films, sensitized but not exposed or developed, four-tenths of 1 cent per linear foot of the standard width of one and three-eighths inches, and all other widths of one inch or more shall be subject to duty in equal proportion thereto;* photographic-film negatives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed, 2 cents per linear foot; exposed and developed, 3 cents per linear foot; photographic-film positives, imported in any

form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, motophotography, or cinematography film pictures, prints, positives, or duplicates of every kind and nature, and of whatever substance made, 1 cent per linear foot: *Provided*, That upon the importation of photographic and motion-picture films or film negatives taken from the United States and exposed in a foreign country by an American producer of motion pictures operating temporarily in said foreign country in the course of production of a picture 60 per centum or more of which is made in the United States the duty shall be 1 cent per linear foot, and the Secretary of the Treasury shall prescribe such rules and regulations as may be necessary for the entry of such films or film negatives under this [proviso: *Provided further*, That all photographic films imported under this Act shall be subject to such censorship as may be imposed by the Secretary of the Treasury] *proviso.*

PAR. [1454] *1554.* Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, valued at not more than 40 cents per gross, 15 cents per gross; valued at more than 40 cents per gross, 45 per centum ad valorem; *tobacco* pipe bowls, [commercially known as stummels;] *wholly or in chief value of brier wood or brier root, in whatever condition of manufacture, whether bored or unbored, and tobacco pipes having such bowls, 5 cents each and 60 per centum ad valorem; cigar and cigarette holders, and mouthpieces for pipes, or for cigar and cigarette holders, composed wholly or in chief value of synthetic phenolic resin, 75 per centum ad valorem;* pipes, cigar and cigarette holders, not specially provided for, and mouthpieces for pipes, *or for* cigar and cigarette holders, all the foregoing of whatever material composed, and in whatever condition of manufacture, whether wholly or partly finished, or whether bored or unbored; pouches for chewing or smoking tobacco, cases suitable for pipes, cigar and cigarette holders, finished or partly finished; cigarette books, cigarette-book covers, cigarette paper in all forms, except cork paper; and all smokers' articles whatsoever, and parts thereof, finished or unfinished, not specially provided for, of whatever material composed, except china, porcelain, parian, bisque, [earthen or stone ware] *earthenware, or stoneware,* 60 per centum ad valorem; meerschaum, crude or unmanufactured, 20 per centum ad valorem.

PAR. [1455] *1555.* All thermostatic bottles, carafes, jars, jugs, and other thermostatic containers, or blanks and pistons of such articles, of whatever material composed, constructed with a vacuous or partially vacuous insulation space to maintain the temperature of the contents, whether imported, finished or unfinished, with or without a jacket or casing of metal or other material, shall [pay] *be subject to* the following rates of duty, namely: Having a capacity of one pint or less, 15 cents each; having a capacity of more than one [pint,]

pint and not more than two pints, 30 cents each; *having a capacity of more than two pints, 30 cents each and in addition thereto 5 cents for each pint or fraction thereof by which the capacity exceeds two pints;* and in addition thereto, on all [of] the foregoing, 45 per centum ad valorem; parts of any of the foregoing not including those above mentioned, 55 per centum ad valorem: *Provided,* That all articles specified in this paragraph when imported shall have the name of the maker or purchaser and beneath the same the name of the country of origin legibly, indelibly, and conspicuously etched with acid on the glass part, and die stamped on the jacket or casing of metal or other material, in a place that shall not be covered thereafter: *Provided further,* That each label, wrapper, box, or carton in which any of the foregoing are wrapped or packed, when imported, shall have the name of the maker or purchaser and beneath the same the name of the country of origin legibly, indelibly, and conspicuously stamped or printed thereon.

PAR. [1456] *1556.* Umbrellas, parasols, and [sunshades] *sunshades,* covered with material other than paper or lace, not embroidered or appliquéd, [40] *60* per centum ad valorem; *walking canes, finished or unfinished, 40 per centum ad valorem;* handles and sticks for umbrellas, parasols, sunshades, and walking canes, [finished or unfinished,] 40 per centum ad [valorem.] *valorem; if wholly or in chief value of synthetic phenolic resin, 75 per centum ad valorem.*

PAR. [1457] *1557.* Waste, not specially provided for, 10 per centum ad valorem.

PAR. [1458] *1558.* [White bleached] *Bleached* beeswax, [25] *30* per centum ad valorem.

PAR. [1459] *1559.* That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for, a duty of 10 per centum ad valorem, and on all articles manufactured, in whole or in part, not specially provided for, a duty of 20 per centum ad valorem.

PAR. [1460] *1560.* That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied to any article enumerated in this Act as chargeable with duty, shall [pay] *be subject to* the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component

material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall [pay] *be subject to* duty at the highest of such rates.

TITLE II.—FREE LIST

SECTION 201. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs, when imported into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila), shall be exempt from duty:

SCHEDULE [15] *16*

(For Subcommittee Report, see p. 326)

PAR. [15[illegible]] *1601*. Acids and acid anhydrides: [Chromic acid, hydrofluoric] *Hydrofluoric* acid, hydrochloric or muriatic acid, [nitric acid,] sulphuric acid or oil of vitriol, and mixtures of nitric and sulphuric acids, valerianic acid, and all anhydrides of the foregoing not specially provided for.

PAR. [1502] *1602*. Aconite, aloes, asafetida, *buchu leaves*, cocculus indicus, ipecac, jalap, *licorice root*, manna; marshmallow or althea root, leaves and flowers; maté, and pyrethrum or insect flowers, all the foregoing which are natural and uncompounded and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to proper packing and the prevention of decay or deterioration pending manufacture: *Provided*, That no article containing alcohol shall be admitted free of duty under this paragraph.

PAR. [1503] *1603*. Agates, unmanufactured.

PAR. [1504] *1604*. Agricultural implements: Plows, tooth or disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, cream separators valued at not more than $50 each, and all other agricultural implements of any kind or description, not specially provided for, whether in whole or in parts, including repair parts: *Provided*, That no article specified by name in Title I shall be free of duty under this paragraph.

PAR. [1505] *1605*. Albumen, not specially provided for.

PAR. [1506] *1606.* (*a*) Any animal imported by a citizen of the United States specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes, except black or silver foxes: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: *Provided further*, That the certificate of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal: *And provided further*, That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

(*b*) The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

(*c*) Horses, mules, asses, cattle, sheep, and other domestic animals straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within eight months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further*, That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this Act.

PAR. [1507] *1607.* Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition, or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, under such regulations as the Secretary of the Treasury may prescribe;

and wild animals and birds intended for exhibition in zoological collections for scientific or educational purposes, and not for sale or profit.

PAR. [1508] *1608*. Antimony ore.

PAR. [1509] *1609*. Annato [and all extracts of], archil [or archil liquid], cochineal, cudbear, gambier, litmus prepared or unprepared; all [of] the foregoing, *and extracts thereof*, not containing alcohol.

PAR. [1510] *1610*. Antitoxins, vaccines, viruses, serums, and bacterins, used for therapeutic purposes.

PAR. *1611. Argols, tartar, wine lees, crude or partly refined, containing less than 90 per centum of potassium bitartrate, and calcium tartrate, crude.*

PAR. [1511] *1612*. Arrowroot in its natural state and not manufactured.

PAR. [1512] *1613*. Sulphide of arsenic.

PAR. [1513] *1614*. Arsenious acid or white arsenic.

PAR. [1514] *1615*. Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means if imported by or for the account of the person who exported them from the United States; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates and films of American manufacture (except moving-picture films *to be used for commercial purposes*) exposed abroad, whether developed or not, and photographic films light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the

article itself would be subject if imported, under conditions and regulations to be prescribed by the Secretary of the Treasury: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *Provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon: *And provided further*, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph [1506] *1606*.

PAR. [1515] *1616*. Asbestos, unmanufactured, asbestos crudes, fibers, stucco, and sand and refuse containing not more than 15 per centum of foreign matter.

PAR. [1516] *1617*. Waste bagging, and waste sugar sack cloth.

PAR. [1517] *1618*. Bananas, green or ripe.

PAR. [1518] *1619*. Barks, cinchona or other, from which quinine may be extracted.

PAR. [1519] *1620*. Bells, broken, and bell metal, broken and fit only to be remanufactured.

PAR. [1520] *1621*. Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.

PAR. [1521] *1622*. All binding twine manufactured from New Zealand hemp, henequen, manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding seven hundred and fifty feet to the pound.

PAR. [1522] *1623*. Bread: *Provided*, That no article shall be exempted from duty as bread unless yeast was the leavening substance used in its preparation.

PAR. [1523] *1624*. Fish [sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for] *sounds*.

PAR. [1524] *1625*. Blood, dried, not specially provided for.

PAR. [1525] *1626*. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use.

PAR. [1526] *1627*. Bones: Crude, steamed, or ground; bone dust, bone meal, and bone ash; and animal carbon suitable only for fertilizing purposes.

PAR. [1527] *1628*. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

PAR. [1528] *1629.* Hydrographic charts and publications issued for their subscribers or exchanges by scientific or literary associations or academies, and publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign Governments; books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which have been printed more than twenty years at the time of importation: *Provided,* That where any such books have been rebound wholly or in part in leather within such period, the binding so placed upon such books shall be dutiable as provided in paragraph [1310] *1410.*

PAR. [1529] *1630.* Books and pamphlets printed wholly or chiefly in languages other than English; books, pamphlets, and music, in raised print, used exclusively by or for the blind; Braille tablets, cubarithms, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively.

PAR. [1530] *1631.* Any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or any college, academy, school, or seminary of learning in the United States, or any State or public library, may import free of duty any book, map, music, engraving, photograph, etching, lithographic print, or chart, for its own use or for the encouragement of the fine arts, and not for sale, under such rules and regulations as the Secretary of the Treasury may prescribe.

PAR. [1531] *1632.* Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

PAR. [1532] *1633.* Borax, crude or unmanufactured, and borate of lime, borate of soda, and other borate material, crude and unmanufactured, not specially provided for.

PAR. [1533] *1634.* Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

PAR. [1534] *1635.* Brazilian or pichurim beans.

PAR. [1535] *1636.* Brazilian pebble, unwrought or unmanufactured.

[PAR. 1536. Brick, not specially provided for: *Provided,* That if any country, dependency, province, or other subdivision of government imposes a duty on such brick imported from the United States an equal duty shall be imposed upon such brick coming into the United States from such country, dependency, province, or other subdivision of government.]

PAR. [1537] *1637*. Bristles, crude, not sorted, bunched, or prepared.

PAR. [1538] *1638*. Broom corn.

PAR. [1539] *1639*. Bullion, gold or silver.

PAR. [1540] *1640*. Burgundy pitch.

PAR. [1541] *1641*. Calcium: [Acetate,] *Acetate or* chloride, crude; nitrate, and cyanamid or lime nitrogen: *Provided*, That if any country, dependency, province, or other subdivision of government imposes a duty on calcium acetate, when imported from the United States, an equal duty shall be imposed upon such article coming into the United States from such country, dependency, province, or other subdivision of government.

PAR. *1642*. *Calcium arsenate*.

PAR. [1542] *1643*. Linotype and all typesetting machines, [typewriters,] shoe machinery, sand-blast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives; all the foregoing whether in whole or in parts, including repair parts.

[PAR. 1543. Cement: Roman, Portland, and other hydraulic: *Provided*, That if any country, dependency, province, or other subdivision of government imposes a duty on such cement imported from the United States, an equal duty shall be imposed upon such cement coming into the United States from such country, dependency, province, or other subdivision of government.]

PAR. [1544] *1644*. Cerite or cerium ore.

PAR. [1545] *1645*. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

PAR. [1546] *1646*. [Chestnuts,] *Chestnuts* (including marrons), *not further advanced than* crude, dried, *or* [baked, prepared or preserved in any manner] *baked*.

PAR. [1547] *1647*. Chromite or chrome ore.

PAR. 1648. Chip and chip roping, not specially provided for.

PAR. 1649. Citrons and citron peel, crude, dried, or in brine.

PAR. [1548] *1650*. Coal, anthracite, *semianthracite, semibituminous*, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form: *Provided*, That if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, an equal duty shall be imposed upon such article coming into the United States from such country, dependency, province, or other subdivision of government.

PAR. [1549] *1651*. Coal-tar products: Acenaphthene, anthracene having a purity of less than 30 per centum, benzene, carbazole having

a purity of less than 65 per centum, cumene, cymene, fluorene, methylanthracene, methylnaphthalene, naphthalene which after the removal of all the water present has a solidifying point less than seventy-nine degrees centigrade, pyridine, toluene, xylene, dead or creosote oil, anthracene oil, pitch of coal tar, pitch of blast-furnace tar, pitch of oil-gas tar, pitch of water-gas tar, crude coal tar, crude blast-furnace tar, crude oil-gas tar, crude water-gas tar, all other distillates of any of these tars which on being subjected to distillation yield in the portion distilling below one hundred and ninety degrees centigrade a quantity of tar acids less than 5 per centum of the original distillate, all mixtures of any of these distillates and any of the foregoing pitches, and all other materials or products that are found naturally in coal tar, whether produced or obtained from coal tar or other source, and not specially provided for in paragraph 27 or 28 of Title I of this Act.

PAR. [1550] *1652*. Cobalt and cobalt ore.

PAR. [1551] *1653*. Cocoa or cacao beans.

PAR. [1552] *1654*. Coffee.

PAR. [1553] *1655*. Coins of gold, silver, copper, or other metal.

PAR. [1554] *1656*. Coir and coir yarn.

PAR. [1555] *1657*. Composition metal of which copper is the component material of chief value, not specially provided for.

PAR. [1556] *1658*. Copper ore; regulus of, and black or coarse copper, and cement copper; old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for.

PAR. [1557] *1659*. Copper sulphate or blue vitriol; copper acetate and subacetate or verdigris.

PAR. [1558] *1660*. Coral, marine, uncut, and unmanufactured.

PAR. [1559] *1661*. Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.

PAR. [1560] *1662*. Cotton and cotton waste.

PAR. [1561] *1663*. Cryolite, or kryolith.

PAR. [1562] *1664*. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for.

Par. 1665. Curling stones.

[PAR. 1563. Curry, and curry powder.]

PAR. [1564] *1666*. Cuttlefish bone.

PAR. [1565] *1667*. Cyanide: Potassium cyanide, sodium cyanide, all cyanide salts and cyanide *mixtures* (*not including sulphocyanides or thiocyanides, thiocyanates, and nitroprussides*) [mixtures, combinations, and compounds containing cyanide, not specially provided for].

PAR. [1566] *1668*. Glaziers' and engravers' diamonds, unset; miners' diamonds.

PAR. [1567] *1669.* Drugs such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and all other drugs of vegetable or animal origin; all [of] the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: *Provided,* That no article containing alcohol shall be admitted free of duty under this paragraph.

PAR. [1568] *1670.* Dyeing or tanning materials: Fustic wood, hemlock bark, logwood, mangrove bark, oak bark, quebracho wood, wattle bark, divi-divi, myrobalans fruit, sumac, valonia, nutgalls or gall nuts, and all articles of vegetable origin used for dyeing, coloring, staining, or tanning, all the foregoing, whether crude or advanced in value or condition by shredding, grinding, chipping, crushing, or any similar process; all the foregoing not containing alcohol and not specially provided for.

PAR. [1569] *1671.* Eggs of birds, fish, and insects (except fish roe for food purposes): *Provided,* That the importation of eggs of wild birds is prohibited, except eggs of game birds imported for propagating purposes under regulations prescribed by the Secretary of Agriculture, and specimens imported for scientific collections.

PAR. [1570] *1672.* Emery ore and corundum ore, and crude artificial abrasives.

PAR. [1571] *1673.* Enfleurage greases, floral essences, and floral concretes: *Provided,* That no article mixed or compounded *with* or containing alcohol shall be exempted from duty under this paragraph.

PAR. [1572] *1674.* Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state not colored, dyed, or otherwise advanced or manufactured.

PAR. [1573] *1675.* Ferrous sulphate or copperas.

PAR. [1574] *1676.* Fibrin, in all forms.

PAR. [1575] *1677.* Fish imported to be used for purposes other than human consumption.

PAR. [1576] *1678.* Fishskins, raw or salted.

PAR. [1577] *1679. Natural* [Flint,] *flint, natural* flints, and *natural* flint stones, unground.

PAR. [1578] *1680.* Fossils.

PAR. [1579] *1681.* Furs and fur skins, not specially provided for, undressed.

Par. 1682. Game animals and birds imported by United States or State game officials for stocking game preserves, under such regulations

as the Secretary of the Treasury and the Secretary of Agriculture shall prescribe.

PAR. [1580] *1683.* Gloves made wholly or in chief value of leather made from hides of cattle of the bovine species (*except calfskins*).

PAR. 1684. Gloves and mittens, wholly or in chief value of cotton or other vegetable fiber, made of fabric knit on a warp-knitting machine, not specially provided for.

PAR. [1581] *1685.* Goldbeaters' molds and goldbeaters' skins.

PAR. [1582] *1686.* Grasses and fibers: [Istle] *Henequen, sisal, manila, jute, jute butts, kapok, istle,* or Tampico fiber, [jute, jute butts, manila, sisal, henequen,] *New Zealand fiber,* sunn, *maguey, ramie or China grass, raffia, pulu,* and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for.

PAR. [1583] *1687.* Guano, basic [slag,] *slag* (ground and unground), manures, and all other substances used chiefly for fertilizer, not specially provided for: *Provided,* That no article specified by name in Title I shall be free of duty under this paragraph.

PAR. [1584] *1688.* Gums and resins: Damar, kauri, copal, dragon's blood, kadaya, sandarac, tragacanth, tragasol, and other gums, gum resins, and resins, not specially provided for.

PAR. [1585] *1689.* Gunpowder, sporting powder, and all other explosive substances not specially provided for: *Provided,* That if any country, dependency, province, or other subdivision of government imposes a duty on any article specified in this paragraph, when imported from the United States, an equal duty shall be imposed upon such article coming into the United States from such country, dependency, province, or other subdivision of government.

PAR. [1586] *1690.* Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for.

PAR. [1587] *1691.* Hide cuttings, raw, with or without hair, ossein, and all other glue stock.

PAR. [1588] *1692.* Rope made of rawhide.

PAR. [1589] *1693.* Hides of cattle, raw or uncured, or dried, salted, or pickled.

PAR. [1590] *1694.* Hones and whetstones.

PAR. [1591] *1695.* Hoofs, unmanufactured.

PAR. [1592] *1696.* Horns and parts of, including horn strips and tips, unmanufactured.

PAR. [1593] *1697.* Ice.

PAR. [1594] *1698.* India rubber and gutta-percha, crude, including jelutong or pontianak, guayule, gutta balata, and gutta siak, and scrap or refuse india rubber and gutta-percha fit only for remanufacture.

PAR. [1595] *1699.* Iodine, [crude] *crude, and copper iodide, crude.*

PAR. [1596] *1700.* Iridium, osmium, paladium, rhodium, and [ruthenium] *ruthenium,* and native combinations thereof with one another or with platinum.

PAR. [1597] *1701.* Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites.

PAR. [1598] *1702.* Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact.

PAR. [1599] *1703.* Jet, unmanufactured.

PAR. [1600] *1704.* Joss stick or joss light.

PAR. [1601] *1705.* Junk, old.

PAR. [1602] *1706.* Kelp.

[PAR. 1603. Kieserite.]

PAR. [1604] *1707.* [Lac, crude] *Lac: Crude,* seed, button, stick, or shell.

PAR. [1605] *1708.* Lava, unmanufactured.

PAR. [1606] *1709.* Leather: All leather not specially provided for; harness, saddles, and saddlery, in sets or parts, except metal parts, finished or unfinished, and not specially provided for; leather cut into shoe uppers, vamps, soles, or other forms suitable for conversion into manufactured articles; and leather shoe laces, finished or unfinished.

PAR. [1607] *1710.* Boots and shoes made wholly or in chief value of leather.

PAR. [1608] *1711.* Leeches.

PAR. [1609] *1712.* Limestone-rock asphalt; asphaltum and bitumen.

[PAR. 1610. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per centum of alcohol.]

PAR. [1611] *1713.* Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.

PAR. [1612] *1714.* Lithographic stones, not engraved.

PAR. [1613] *1715.* Loadstones.

PAR. [1614] *1716.* Manuscripts, not specially provided for.

PAR. [1615] *1717.* Marrow, crude.

PAR. [1616] *1718.* Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached.

PAR. [1617] *1719.* Medals of gold, silver, or copper, and other metallic articles actually bestowed by foreign countries or citizens of foreign countries as trophies or prizes, and received and accepted as honorary distinctions.

PAR. [1618] *1720.* Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate

and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.

PAR. [1619] *1721.* Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for.

PAR. [1620] *1722.* Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.

PAR. [1621] *1723.* Monazite sand and other thorium ores.

PAR. [1622] *1724.* Moss, seaweeds, and vegetable substances, crude or unmanufactured, not specially provided for.

PAR. [1623] *1725.* Needles, hand sewing or darning.

PAR. [1624] *1726.* Nets or *finished* sections of nets for use in otter trawl fishing, if composed wholly or in chief value of manila or vegetable fiber.

PAR. [1625] *1727.* Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

PAR. [1626] *1728.* Oil-bearing seeds and nuts: Copra, hempseed, palm nuts, palm-nut kernels, tung nuts, rapeseed, perilla and sesame seed; seeds and nuts, not specially provided for, when the oils derived therefrom are free of duty.

PAR. [1627] *1729.* Nux vomica.

PAR. [1628] *1730.* Oakum.

PAR. [1629] *1731.* Oil cake and oil-cake meal.

PAR. [1630] *1732.* (*a*) [Oils, animal: Spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries; and all cod and cod-liver oil.] *All products of American fisheries (including fish, shellfish, and other marine animals, and spermaceti, whale, fish, and other marine animal oils), which have not been landed in a foreign country or which, if so landed, have been landed solely for transshipment without change in condition: Provided, That fish the product of American fisheries (except cod, haddock, hake, pollock, cusk, mackerel, and swordfish) landed in a foreign country and there not further advanced than beheaded, eviscerated, packed in ice, and frozen, shall be exempt from duty: Provided further, That products of American fisheries, prepared or preserved by an American fishery, on the treaty coasts of Newfoundland, Magdalen Islands, and Labrador, as such coasts are defined in the Convention of 1818 between the United States and Great Britain, shall be exempt from duty.*

(*b*) *Eulachon oil, cod oil, and cod-liver oil.*

PAR. [1631] *1733.* Oils, distilled or essential: Anise, bergamot, bitter almond, camphor, caraway, cassia, cinnamon, citronella, geranium, lavender, lemon-grass, lime, lignaloe or bois de rose, neroli or orange flower, origanum, palmarosa, pettigrain, rose or otto of roses, rosemary, spike lavender, thyme, and ylang ylang or cananga: *Provided,* That no article mixed or compounded *with* or containing alcohol shall be exempted from duty under this paragraph.

PAR. [1632] *1734.* Oils, expressed or extracted: Croton, palm, [palm kernel,] perilla, [sesame,] and sweet almond; olive oil *and palm-kernel oil* rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese and Japanese tung oils; and nut oils not specially provided for.

PAR. [1633] *1735.* Oils, mineral: Petroleum, crude, fuel, or refined, and all distillates obtained from petroleum, including kerosene, benzine, naphtha, gasoline, paraffin, and paraffin oil, not specially provided for.

PAR. [1634] *1736.* Ores of gold, silver, or nickel; nickel matte; ores of the platinum metals; sweepings of gold and silver.

PAR. [1635] *1737.* Duplex decalcomania paper not printed.

PAR. [1636] *1738.* Parchment and vellum.

PAR. [64] *1739. Paris green.*

[PAR. 1637. Pads for horses.]

PAR. [1638] *1740.* Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.

PAR. [1639] *1741.* Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

PAR. [1640] *1742.* Phosphates, crude, and apatite.

PAR. [1641] *1743.* Pigeons, fancy or racing.

PAR. [1642] *1744.* Plants, trees, shrubs, roots, seed cane, seeds, and other material for planting, imported by the Department of Agriculture or the United States Botanic Garden.

PAR. [1643] *1745.* Plaster rock or gypsum, crude.

PAR. [1644] *1746.* Platinum, unmanufactured or in ingots, bars, sheets, or plates not less than one-eighth of one inch in thickness, sponge, or scrap.

PAR. [1645] *1747.* Potassium chloride or muriate of potash, potassium sulphate, kainite, wood ashes and beet-root ashes, and all crude potash salts not specially provided for.

PAR. [1646] *1748.* Potassium nitrate or saltpeter, crude.

PAR. [1647] *1749.* Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided,* That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.

[PAR. 1648. Pulu.]

PAR. [1649] *1750.* Quinine sulphate and all alkaloids and salts of alkaloids derived from cinchona bark.

PAR. [1650] *1751.* Radium, and salts of, and radioactive substitutes.

PAR. [1651] *1752.* Rag pulp; paper stock, crude, of every description, including all grasses, fibers, rags, [waste,] *waste* (including jute, [hemp] *hemp,* and flax waste), shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for, including old gunny cloth, and old gunny bags, used chiefly for paper making, and no longer suitable for bags.

PAR. [1652] *1753.* Rennet, raw or prepared.

PAR. [1653] *1754.* Patna rice cleaned for use in the manufacture of canned [foods,] *soups.*

PAR. [1654] *1755.* Sago, crude, and sago flour.

PAR. [81] *1756.* Santonin, and salts of [,75 cents per pound].

PAR. [1655] *1757.* Sausage casings, weasands, intestines, bladders, tendons, and integuments, not specially provided for.

PAR. [1656] *1758.* Fresh sea herring *not frozen naturally or artificially, whether or not whole.* [and smelts] *Smelts* and tuna fish, [fresh,] *fresh or* frozen, *whether* or *not* packed in [ice.] *ice, and whether or not whole.*

PAR. [1657] *1759.* [Seeds: Chickpeas or garbanzos, cowpeas, and sugar beets.] *Sugar beet seed.*

PAR. [1658] *1760.* Selenium, and salts of.

PAR. [1659] *1761.* Sheep dip.

[PAR. 1660. Shingles.]

[PAR. 1661. Shotgun barrels, in single tubes, forged, rough bored.]

PAR. [1662] *1762.* Shrimps, lobsters, and other shellfish, [fresh,] *fresh or frozen* [frozen,] (*whether or not packed in ice*), [packed in ice,] or prepared or preserved in any manner (*including pastes and sauces*), and not specially provided for.

PAR. [1663] *1763.* Silk cocoons and silk waste.

PAR. [1664] *1764.* Silk, raw, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.

PAR. [1665] *1765.* Skeletons and other preparations of anatomy.

PAR. [1666] *1766.* Skins of all kinds, raw, and hides not specially provided for.

PAR. [1667] *1767.* Sodium: [Nitrate,] *Nitrate or* sulphate, crude, or salt cake, and niter cake.

PAR. [1668] *1768.* Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

PAR. [1669] *1769.* Spunk.

PAR. [1670] *1770.* Spurs and stilts used in the manufacture of [earthen, porcelain, or stone ware] *earthenware, stoneware, or porcelain.*

PAR. [1671] *1771.* Stamps: [Foreign postage] *Postage* or revenue [stamps] *stamps*, canceled or uncanceled, and [foreign] government stamped *envelopes or* post cards bearing no other printing than the official imprint thereon.

PAR. [1672] *1772.* Standard newsprint paper.

PAR. [1673] *1773.* Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

PAR. [1674] *1774.* Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary, imported in good faith for presentation (without charge) to, and for the use of, any corporation or association organized and operated exclusively for religious purposes.

PAR. [1675] *1775.* Stone and sand: Burrstone in blocks, rough or unmanufactured; quartzite; traprock; rottenstone, tripoli, and sand, crude or manufactured; cliff stone, freestone, granite, and sandstone, unmanufactured, and not suitable for use as monumental or building stone; all [of] the foregoing not specially provided for.

PAR. [1676] *1776.* Strontianite or mineral strontium carbonate and celestite or mineral strontium sulphate.

PAR. [1677] *1777.* Sulphur in any form, and sulphur ore, such as pyrites or [sulphuret] *sulphide* of iron in its natural state, and spent oxide of iron, containing more than 25 per centum of sulphur.

PAR. [1678] *1778.* Tagua nuts.

PAR. [1679] *1779.* Tamarinds.

PAR. 1780. Tankage, fish scrap and fish meal, all the foregoing unfit for human consumption.

PAR. [1680] *1781.* Tapioca, tapioca flour, and cassava.

PAR. [1681] *1782.* Tar and pitch of wood.

PAR. [1682] *1783.* Tea not specially provided for, and tea plants: *Provided,* That all cans, boxes, and other immediate containers, including paper, and other wrappings of tea in packages of less than five pounds each, and all intermediate containers of such tea, shall be dutiable at the rate chargeable thereon if imported empty: *Provided further,* That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2, 1897, and any Act amendatory thereof.

PAR. [1683] *1784.* Teeth, natural, or unmanufactured.

PAR. [1684] *1785.* Tin ore or cassiterite, and black oxide of tin: *Provided,* That there shall be imposed and paid upon cassiterite, or black oxide of tin, a duty of 4 cents per pound, and upon bar, block, pig tin and grain or granulated, a duty of 6 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

PAR. [1685] *1786.* Tin in bars, blocks or pigs, and grain or granulated and scrap tin, including scrap tin plate.

PAR. [1686] *1787.* Tobacco stems not cut, ground, or pulverized.

PAR. [1687] *1788.* Turmeric.

PAR. [1688] *1789.* Turpentine, gum and spirits of, and rosin.

PAR. [1689] *1790.* Turtles.

PAR. [1542] *1791.* Typewriters.

PAR. [1690] *1792.* Uranium, oxide and salts of.

PAR. [26] *1793.* Urea.

PAR. [1691] *1794*. Vegetable tallow.

PAR. [1692] *1795*. Wafers, not edible.

PAR. [1693] *1796*. Wax: Animal, vegetable, or mineral, not specially provided for.

PAR. [1694] *1797*. Disks of soft wax, commonly known as master records, or metal matrices obtained therefrom, for use in the manufacture of sound records for export purposes.

PAR. [1695] *1798*. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That all jewelry and similar articles of personal adornment having a value of $300 or more, brought in by a nonresident of the United States, shall, if sold within three years after the date of the arrival of such person in the United States, be liable to duty at the rate or rates in force at the time of such sale, to be paid by such person: *Provided further*, That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: *Provided further*, That up to but not exceeding $100 in value of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

PAR. [1696] *1799*. Whalebone, unmanufactured.

PAR. [1697] *1800*. All barbed wire, whether plain or galvanized.

PAR. [1698] *1801*. Witherite.

PAR. [1699] *1802*. Wood charcoal.

PAR. [1700] *1803*. Wood: Logs; timber, round, unmanufactured, hewn, sided or squared otherwise than by sawing; pulp woods; round timber used for spars or in building wharves; firewood, handle bolts, shingle bolts; and gun blocks for gunstocks, rough hewn or sawed or planed on one side; sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved; clapboards, laths, ship timber; all [of] the foregoing not specially provided for: *Provided*, That if there is imported into the United States any of the foregoing lumber, planed on one or more sides and tongued and grooved, manufactured in or exported from any country, dependency, province, or other subdivision of govern-

ment which imposes a duty upon such lumber exported from the United States, the President may enter into negotiations with such country, dependency, province, or other subdivision of government to secure the removal of such duty, and if such duty is not removed he may by proclamation declare such failure of negotiations, and in such proclamation shall state the facts upon which his action is taken together with the rates imposed, and make declaration that like and equal rates shall be forthwith imposed as hereinafter provided; whereupon, and until such duty is removed, there shall be levied, collected, and paid upon such lumber, when imported directly or indirectly from such country, dependency, province, or other subdivision of government, a duty equal to the duty imposed by such country, dependency, province, or other subdivision of government upon such lumber imported from the United States. *There shall not be classified under this paragraph any form of cedar or of any wood enumerated in paragraph 402 or 405, except maple and birch logs.*

PAR. [1701] *1804.* [Paving posts, railroad] *Railroad* ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods.

PAR. [1702] *1805.* Pickets, palings, hoops, and staves of wood of all kinds.

PAR. [1703] *1806.* Woods: Sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, india malacca joints, and other woods not specially provided for, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

PAR. [1704] *1807.* Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen, ink, pencil, or water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptors or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and "woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not

such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.

PAR. [1705] *1808.* Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided,* That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

PAR. [1706] *1809.* Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject at any time to examination and inspection by the proper officers of the customs: *Provided,* That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

PAR. [1707] *1810.* Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows which are works of art when imported to be used in houses of worship [and when ordered after the passage of this Act], valued at $15 or more per square foot, and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior

to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

PAR. [1708] *1811.* Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

PAR. [1709] *1812.* Worm gut, unmanufactured.

PAR. [1710] *1813.* Zaffer.

TITLE III—SPECIAL PROVISIONS

(For committee report, see p. 328)

Part I—Miscellaneous

SEC. 301. PHILIPPINE ISLANDS.

There shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided*, That direct shipments shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is

the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise shipped from said islands to the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws of the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein from the United States: *And provided further*, That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury.

SEC. 302. PORTO RICO—EXEMPTION FROM INTERNAL-REVENUE TAXES.

Articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

SEC. 303. COUNTERVAILING DUTIES.

Whenever any country, dependency, colony, province, or other political subdivision of government, person, partnership, association,

cartel, or corporation shall pay or bestow, directly or indirectly, any bounty or grant upon the manufacture or production or export of any article or merchandise manufactured or produced in such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. [The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.] *The Secretary of the Treasury shall from time to time ascertain and determine, or estimate, the net amount of each such bounty or grant, and shall declare the net amount so determined or estimated. The Secretary of the Treasury shall make all regulations he may deem necessary for the identification of such articles and merchandise and for the assessment and collection of such additional duties.*

[SEC. 304. (a) That every article imported into the United States, which is capable of being marked, stamped, branded, or labeled, without injury, at the time of its manufacture or production, shall be marked, stamped, branded, or labeled, in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit. Any such article held in customs custody shall not be delivered until so marked, stamped, branded, or labeled, and until every such article of the importation which shall have been released from customs custody not so marked, stamped, branded, or labeled, shall be marked, stamped, branded, or labeled, in accordance with such rules and regulations as the Secretary of the Treasury may prescribe. Unless the article is exported under customs supervision, there shall be levied, collected, and paid upon every such article which at the time of importation is not so marked, stamped, branded, or labeled, in addition to the regular duty imposed by law on such article, a duty of 10 per centum of the appraised value thereof, or if such article is

free of duty there shall be levied, collected, and paid upon such article a duty of 10 per centum of the appraised value thereof.

[Every package containing any imported article, or articles, shall be marked, stamped, branded, or labeled, in legible English words, so as to indicate clearly the country of origin. Any such package held in customs custody shall not be delivered unless so marked, stamped, branded, or labeled, and until every package of the importation which shall have been released from customs custody not so marked, stamped, branded, or labeled shall be marked, stamped, branded, or labeled, in accordance with such rules and regulations as the Secretary of the Treasury may prescribe.

[The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provisions.

[(b) If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labeling of any imported articles or packages or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding $5,000, or be imprisoned for any time not exceeding one year, or both.]

SEC. 304. MARKING OF IMPORTED ARTICLES.

(a) MANNER OF MARKING.—*Every article imported into the United States, and its immediate container, and the package in which such article is imported, shall be marked, stamped, branded, or labeled, in legible English words, in such manner as to indicate the country of origin of such article, in accordance with such regulations as the Secretary of the Treasury may prescribe and subject to such exceptions as may be made therein.*

(b) ADDITIONAL DUTIES FOR FAILURE TO MARK.—*If at the time of importation any article or its container is not marked, stamped, branded, or labeled in accordance with the requirements of this section, there shall be levied, collected, and paid on such article, unless exported under customs supervision, a duty of 10 per centum of the value of such article, in addition to any other duty imposed by law, or, if such article is free of duty, there shall be levied, collected, and paid a duty of 10 per centum of the value thereof.*

(c) DELIVERY WITHHELD UNTIL MARKED.—*No imported article or package held in customs custody shall be delivered until such article (and its container) or package and every other article (and its container) or package of the importation, whether or not released from customs custody, shall have been marked, stamped, branded, or labeled in accordance with the requirements of this section. Nothing in this subdivision shall be construed to relieve from the require-*

ments of any provision of this Act relating to the marking of particular articles or their containers.

(d) PENALTIES.—*If any person shall, with intent to conceal the information given thereby or contained therein, deface, destroy, remove, alter, or obliterate any mark, stamp, brand, or label required under the provisions of this Act, he shall, upon conviction, be fined not more than $5,000 or imprisoned not more than one year, or both.*

(e) EFFECTIVE DATE.—*This section shall take effect sixty days after the date of enactment of this Act.*

SEC. 305. IMMORAL ARTICLES—IMPORTATION PROHIBITED.

(a) PROHIBITION OF IMPORTATION.—All persons are prohibited from importing into the United States from any foreign country *any book, pamphlet, paper, writing, advertisement, circular, print, picture, or drawing containing any matter advocating or urging treason, insurrection, or forcible resistance to any law of the United States, or containing any threat to take the life of or inflict bodily harm upon the President of the United States, or* any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any printed paper that may be used as a lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles [shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless] *and, unless* it appears to the satisfaction of the collector that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or [consignee] *consignee, the entire contents of the package in which such articles are contained, shall be subject to seizure and forfeiture under the customs laws: Provided,* That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this [subsection] *subdivision.*

(b) PENALTY ON GOVERNMENT OFFICERS.—Any officer, agent, or employee of the Government of the United States who shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent pub-

lications or representations, *or books, pamphlets, papers, writings, advertisements, circulars, prints, pictures, or drawings containing any matter advocating or urging treason, insurrection, or forcible resistance to any law of the United States or containing any threat to take the life of or inflict bodily harm upon the President of the United States*, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than $5,000, or by imprisonment at hard labor for not more than ten years, or both.

[(c) That any district judge of the United States, within the proper district, before whom complaint in writing of any violation of subdivision (a) or (b) of this section is made, founded upon probable cause and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the United States marshal or deputy marshal in the proper district or to a duly accredited customs officer, directing him to search for, seize, and take possession of any article or thing mentioned in such subdivisions, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.]

[SEC. 306. (a) That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited under such rules of inspection as the Secretary of Agriculture may determine.

[(b) If the Secretary of Agriculture shall determine that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States, he shall officially notify the Secretary of the Treasury and give public notice that the operation of subdivision (a) of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries.

[(c) That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding $500, or imprisoned not exceeding one year, or both, in the discretion of the court.]

SEC. 306. CATTLE, SHEEP, SWINE, AND MEATS—IMPORTATION PROHIBITED IN CERTAIN CASES.

(a) RINDERPEST AND FOOT-AND-MOUTH DISEASE.—*If the Secretary of Agriculture determines that rinderpest or foot-and-mouth disease exists in any foreign country, he shall officially notify the Secretary of the Treasury and give public notice thereof, and thereafter, and*

until the Secretary of Agriculture gives notice in a similar manner that such disease no longer exists in such foreign country, the importation into the United States of cattle, sheep, or other domestic ruminants, or swine, or of fresh, chilled, or frozen beef, veal, mutton, lamb, or pork, from such foreign country, is prohibited.

(b) MEATS UNFIT FOR HUMAN FOOD.—*No meat of any kind shall be imported into the United States unless such meat is healthful, wholesome, and fit for human food and contains no dye, chemical, preservative, or ingredient which renders such meat unhealthful, unwholesome, or unfit for human food, and unless such meat also complies with the rules and regulations made by the Secretary of Agriculture. All imported meats shall, after entry into the United States in compliance with such rules and regulations, be deemed and treated as domestic meats within the meaning of and subject to the provisions of the Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 674), commonly called the "Meat Inspection Amendment", and the Act of June 30, 1906 (Thirty-fourth Statutes at Large, page 768), commonly called the "Food and Drugs Act", and Acts amendatory of, supplementary to, or in substitution for such Acts.*

(c) REGULATIONS.—*The Secretary of Agriculture is authorized to make rules and regulations to carry out the purposes of this section, and in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction of all cattle, sheep, and other domestic ruminants, and swine, and of all meats, offered for entry and refused admission into the United States, unless such cattle, sheep, domestic ruminants, swine, or meats be exported by the consignee within the time fixed therefor in such rules and regulations.*

SEC. 307. CONVICT MADE GOODS—IMPORTATION PROHIBITED.

All goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

SEC. 308. TEMPORARY FREE IMPORTATION UNDER BOND FOR EXPORTATION.

The following articles, when not imported for sale or for sale on approval, may be admitted into the United States under such rules and regulations as the Secretary of the Treasury may prescribe, without the payment of duty, under bond for their exportation within six months from the date of [importation] *importation, which period may, in the discretion of the Secretary of the Treasury (whether*

such articles are imported before or after this section becomes effective), be extended, upon application, for a further period not to exceed six months:

(1) Machinery or other articles to be altered or repaired;

(2) Models of women's wearing apparel imported by manufacturers for use solely as models in their own establishment, and not for sale;

[(3) Molder's patterns for use in the manufacture of castings;]

[(4)] *(3)* Samples solely for use in taking orders for [merchandise] *merchandise, or for examination with a view to reproduction;*

[(5)] *(4)* Articles intended solely for experimental purposes, and upon satisfactory proof to the Secretary that any such article has been destroyed because of its use for experimental purposes such bond may be canceled without the payment of duty;

[(6)] *(5)* Automobiles, motor cycles, bicycles, airplanes, airships, balloons, motor boats, racing shells and similar vehicles and craft, teams and saddle horses, all of which are brought temporarily into the United States by nonresidents for touring purposes, or for the purposes of taking part in races or other specific contests;

[(7)] *(6)* Locomotives, cars and coaches, and repair equipment belonging to railroads brought temporarily into the United States for the purpose of clearing obstructions, fighting fires, or making emergency repairs on lines the property of railroads within the United States; and

[(8)] *(7)* Containers for compressed gases which comply with the laws and regulations for the transportation of such containers in the United States.

[SEC. 309. That the privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.]

SEC. 309. SUPPLIES FOR CERTAIN VESSELS.

(a) EXEMPTION FROM CUSTOMS DUTIES AND INTERNAL-REVENUE TAX.—*Articles of foreign or domestic manufacture or production may, under such regulations as the Secretary of the Treasury may prescribe, be withdrawn from bonded warehouses or bonded manufacturing warehouses free of duty or internal-revenue tax for supplies (not including equipment) of vessels of war, in ports of the United*

States, of any nation which may reciprocate such privilege toward the vessels of war of the United States in its ports, or for supplies (not including equipment) of vessels of the United States employed in the fisheries or in the whaling business, or actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions, but no such article shall be landed at any port or place in the United States or in any of its possessions.

(b) DRAWBACK.—*Articles of domestic manufacture or production laden as supplies upon any such vessel shall be considered to be exported within the meaning of the drawback provisions of this Act.*

SEC. 310. FREE IMPORTATION OF MERCHANDISE RECOVERED FROM SUNKEN AND ABANDONED VESSELS.

Whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

SEC. 311. BONDED MANUFACTURING WAREHOUSES.

All articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Articles or materials received into such bonded manufacturing warehouse or articles manufactured therefrom may be withdrawn or removed therefrom for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under the Act of March 24, 1874, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected by law if such waste or by-products were imported from a foreign country: *Provided*, That all waste material may be destroyed under Government supervision. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at

an exterior port for the sole purpose of immediate export therefrom: *Provided*, That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of section 3433 of the Revised Statutes shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

SEC. 312. BONDED SMELTING WAREHOUSES.

The works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may, upon the giving of satisfactory bonds, be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon, and there smelted or refined, or both, together with ores or crude metals of home or foreign production: *Provided*, That the bonds shall be charged with a sum equal in amount to the regular duties which would have been payable on such ores and crude metals if entered for consumption at the time of their importation, and the several charges against such bonds shall be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under the preceding section of this title of a quantity of the same kind of metal equal to the quantity of metal producible from the smelting or refining, or both, of the dutiable metal contained in such ores or crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury: *Provided further*, That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: *Provided further*, That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers: *Provided further*, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to

be appointed by the Secretary of the Treasury and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury: *And provided further*, That the several charges against the bonds of any smelting warehouse established under the provisions of this section may be canceled upon the exportation or transfer to a bonded manufacturing warehouse from any other bonded smelting warehouse established under this section of a quantity of the same kind of metal, in excess of that covered by open bonds, equal to the amount of metal producible from the smelting or refining, or both, of the dutiable metal contained in the imported ores and crude metals, due allowance being made of the smelter wastage as ascertained from time to time by the Secretary of the Treasury.

SEC. 313. DRAWBACK AND REFUNDS.

(a) ARTICLES MADE FROM IMPORTED MERCHANDISE.—[That upon] *Upon* the exportation of articles manufactured or produced in the United States with the use of imported merchandise, the full amount of the duties paid upon the merchandise so used shall be refunded as drawback, less 1 per centum of such duties, except that such duties shall not be so refunded upon the exportation of flour or by-products produced from imported wheat unless an amount of wheat grown in the United States equal to not less than 30 per centum of the amount of such imported wheat has been mixed with such imported wheat. Where two or more products result from the manipulation of imported merchandise, the drawback shall be distributed to the several products in accordance with their relative values at the time of separation. [When the articles exported are manufactured or produced in part from domestic materials, the imported merchandise shall so appear in the completed articles that the quantity or measure thereof may be ascertained. The drawback on any article allowed under existing law shall be continued at the rate herein provided. The imported merchandise used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such merchandise is claimed, be identified, the quantity of such merchandise used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, the agent of either, or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.]

(b) SUBSTITUTION FOR DRAWBACK PURPOSES.—*If imported duty-paid sugar or non-ferrous metal, or ore containing non-ferrous metal, and duty free or domestic merchandise of the same kind and quality are used in the manufacture or production of articles within a period not to exceed one year from the receipt of such imported merchandise by the manufacturer or producer of such articles, there shall be allowed upon the exportation (or shipment to the Philippine Islands) of any such articles, notwithstanding the fact that none of the imported merchandise may actually have been used in the manufacture or production of the exported articles, an amount of drawback equal to that which would have been allowable had the sugar or non-ferrous metal, or ore containing non-ferrous metal, used therein been imported, but the total amount of drawback allowed upon the exportation of such articles, together with the total amount of drawback allowed in respect of such imported merchandise under any other provision of law, shall not exceed 99 per centum of the duty paid on such imported merchandise.*

(c) MERCHANDISE NOT CONFORMING TO SAMPLE OR SPECIFICATIONS.—*Upon the exportation of merchandise not conforming to sample or specifications upon which the duties have been paid and which have been entered or withdrawn for consumption and, within ten days after release from customs custody, returned to customs custody for exportation, the full amount of the duties paid upon such merchandise shall be refunded as drawback, less 1 per centum of such duties.*

(d) FLAVORING EXTRACTS AND MEDICINAL OR TOILET PREPARATIONS.—[On] *Upon* the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) [hereafter] manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used. [Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.]

(e) IMPORTED SALT FOR CURING FISH.—[*Provided*, That imported] *Imported* salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, *whether such fish are taken by licensed or unlicensed vessels*, [under such regulations as the Secretary of the Treasury shall prescribe;] and upon proof that the salt has been used for either of [the purposes stated in this proviso,] *such purposes*, the duties on the same shall be [remitted:] *remitted.*

(f) EXPORTATION OF MEATS CURED WITH IMPORTED SALT.—[*Provided further*, That upon] *Upon* the exportation of meats, whether packed or smoked, which have been cured in the United States with

imported salt, there shall be refunded [from the Treasury], upon satisfactory proof [, under such regulations as the Secretary of the Treasury shall prescribe,] that such meats have been cured with imported salt, the duties paid on the salt so used in curing such exported meats, in amounts not less than $100.

(g) MATERIALS FOR CONSTRUCTION AND EQUIPMENT OF VESSELS BUILT FOR FOREIGNERS.—The provisions of this section shall apply to materials imported and used in the construction and equipment of vessels built for foreign account and ownership, or for the Government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

(h) TIME LIMITATION ON EXPORTATION.—*No drawback shall be allowed under the provisions of this section or of section 6 of the Act entitled "An Act Temporarily to provide revenue for the Philippine Islands, and for other purposes", approved March 8, 1902 (relating to drawback on shipments to the Philippine Islands), unless the completed article is exported, or shipped to the Philippine Islands, within five years after importation of the imported merchandise.*

(i) REGULATIONS.—*The Secretary of the Treasury is authorized to prescribe regulations governing (1) the identification of imported merchandise used in the manufacture or production of articles entitled to drawback of customs duties, the ascertainment of the quantity of such merchandise used, of the time when such merchandise was received by the manufacturer or producer of the exported articles, and of the amount of duties paid thereon, the determination of the facts of the manufacture or production of such articles in the United States and their exportation thereform, the time within which drawback entries on such articles shall be filed and completed, to entitle such articles to drawback, and the payment of drawback due thereon; (2) the identification of merchandise withdrawn for consumption and returned to customs custody for exportation, the determination of the facts of nonconformity thereof to sample or specifications and of exportation thereof from the United States, and the payment of the drawback due thereon; (3) the determination and payment of drawback of internal-revenue tax on domestic alcohol, including the requirement of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation as the Secretary of the Treasury deems necessary; (4) the remission of duties on imported salt used in curing fish, including the production of proof that the salt has been so used; and (5) the refunding of duties paid upon imported salt used in curing exported meats, including the production of proof that the salt has been so used; and designating the person to whom refund or payment of drawback shall be made.*

(j) SOURCE OF PAYMENT.—*Any drawback of duties that may be authorized under the provisions of this Act shall be paid from the customs receipts of Porto Rico, if the duties were originally paid into the Treasury of Porto Rico.*

SEC. 314. REIMPORTATION OF TAX-FREE EXPORTS.

Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed [by the internal revenue laws upon such articles, except] *upon such articles by the internal revenue laws at the time of reimportation, except* articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under [general] regulations to be prescribed by the Secretary of the Treasury.

[NOTE.—Sections 315, 316, 317 and 318 of the Tariff Act of 1922, with proposed amendments, appear in Part II of this title, infra.]

SEC. 315. EFFECTIVE DATE OF RATES OF DUTY.

[SEC. 319.] On and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties [shall] *shall, except as provided in section 562 of this Act (relating to manipulating warehouses)*, be levied and collected upon the weight of such merchandise at the time of its entry.

SEC. 316. CUBAN RECIPROCITY TREATY NOT AFFECTED.

[SEC. 320.] Nothing in this Act shall be construed to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on December 11, 1902, or the provisions of the Act of December 17, 1903, chapter 1.

[SEC. 321. That, except as hereinafter provided, Sections I and IV of the Act of October 3, 1913, chapter 16, as amended; the Act of July 26, 1911, chapter 3; so much of section 4132 of the Revised Statutes as amended by the Act of August 24, 1912, chapter 390, as

relates to the free admission of materials for the construction or repair of vessels and the building or repair of their machinery and articles for their outfit and equipment; and so much of the Sundry Civil Appropriation Act of March 2, 1895, chapter 189, as relates to the sampling and assaying of lead ores, are hereby repealed: *Provided*, That nothing in this Act shall be construed to repeal or in any manner affect the following provisions of the aforesaid Act approved October 3, 1913, viz: Subsections 1, 2, and 3, paragraph J, Section IV, as modified by the Act of March 4, 1915, chapter 171; and subsection 2, paragraph N, Section IV; nor of subsection 30 of section 28 of the Act of August 5, 1909.]

[SEC. 322. That all automobiles, automobile bodies, automobile chassis, and parts thereof, including tires, exported prior to February 11, 1919, from the United States of America for the use of the American Expeditionary Forces or the Governments associated with the Government of the United States of America in the war with Germany and Austria, and which have been sold or delivered to any foreign Government, individual, partnership, corporation, or association by the United States Liquidation Commission, or by any other agent or official of the United States of America, when imported into the United States of America shall pay a duty of 90 per centum ad valorem, the value of such articles to be fixed on a basis equivalent to the original value of such articles in the United States, under rules and regulations to be prescribed by the Secretary of the Treasury.]

SEC. 317. TOBACCO PRODUCTS—EXPORTATION FREE OF DUTY OR INTERNAL-REVENUE TAX.

The shipment or delivery of manufactured tobacco, snuff, cigars, or cigarettes, for consumption beyond the jurisdiction of the internal-revenue laws of the United States, as defined by section 3448 of the Revised Statutes, shall be deemed exportation within the meaning of the customs and internal-revenue laws applicable to the exportation of such articles without payment of duty or internal-revenue tax.

SEC. 318. EMERGENCIES.

Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war, or otherwise, he may authorize the Secretary of the Treasury to extend during the continuance of such emergency the time herein prescribed for the performance of any act, and may authorize the Secretary of the Treasury to permit, under such regulations as the Secretary of the Treasury may prescribe, the importation free of duty of food, clothing, and medical, surgical, and other supplies for use in emergency relief work. The Secretary of the Treasury shall report to the Congress any action taken under the provisions of this section.

Part II—United States Tariff Commission

[NOTE.—The following section is sec. 700, Revenue Act of 1916.]

[SEC. 700. That a commission is hereby created and established, to be known as the United States Tariff Commission (hereinafter in this title referred to as the commission), which shall be composed of six members, who shall be appointed by the President, by and with the advice and consent of the Senate, not more than three of whom shall be members of the same political party. In making said appointments members of different political parties shall alternate as nearly as may be practicable. The first members appointed shall continue in office for terms of two, four, six, eight, ten, and twelve years, respectively, from the date of the passage of this Act, the term of each to be designated by the President, but their successors shall be appointed for terms of twelve years, except that any person chosen to fill a vacancy shall be appointed only for the unexpired term of the member whom he shall succeed. The President shall designate annually the chairman and vice chairman of the commission. No member shall engage actively in any other business, function, or employment. Any member may be removed by the President for inefficiency, neglect of duty, or malfeasance in office. A vacancy shall not impair the right of the remaining members to exercise all the powers of the commission, but no vacancy shall extend beyond any session of Congress.]

[NOTE.—The following sentence is from sec. 701, Revenue Act of 1916. The remainder of the section is found in subdivisions (a) to (e), inclusive, of sec. 331 of this Act.]

[SEC. 701. That each commissioner shall receive a salary of $7,500 per year, payable monthly.]

SEC. 330. ORGANIZATION OF THE COMMISSION.

(a) MEMBERSHIP.—*The United States Tariff Commission (referred to in this title as the "commission") shall be composed of seven commissioners to be hereafter appointed by the President by and with the advice and consent of the Senate, but each member now in office shall continue to serve until his successor (as designated by the President at the time of nomination) takes office. No person shall be eligible for appointment as a commissioner unless he is a citizen of the United States, and, in the judgment of the President, is possessed of qualifications requisite for developing expert knowledge of tariff problems and efficiency in administering the provisions of Part II of this title.*

(b) TERMS OF OFFICE.—*Terms of office of the commissioners first taking office after the date of the enactment of this Act, shall expire, as designated by the President at the time of nomination, one at*

the end of each of the first seven years after the date of the enactment of this Act. The term of office of a successor to any such commissioner shall expire seven years from the date of the expiration of the term for which his predecessor was appointed, except that any commissioner appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed, shall be appointed for the remainder of such term.

(c) CHAIRMAN, VICE CHAIRMAN, AND SALARY.—*The President shall annually designate one of the commissioners as chairman and one as vice chairman of the commission. The vice chairman shall act as chairman in case of the absence or disability of the chairman. A majority of the commissioners in office shall constitute a quorum but the commission may function notwithstanding vacancies. Each commissioner (including members in office on the date of the enactment of this Act) shall receive a salary of $12,000 a year. No commissioner shall actively engage in any other business, vocation, or employment than that of serving as a commissioner.*

SEC. 331. GENERAL POWERS.

[NOTE.—The following subdivisions (a) to (e), inclusive, are from sec. 701, Revenue Act of 1916.]

(a) PERSONNEL.—The commission shall appoint a secretary, who shall receive a salary of [$5,000] *$7,500* per year [payable in like manner,] and [it] shall have authority to employ and fix the compensations of such special experts, examiners, clerks, and other employees as the commission may from time to time find necessary for the proper performance of its duties.

(b) APPLICATION OF CIVIL SERVICE LAW.—With the exception of the secretary, a clerk to each commissioner, and such special experts as the commission may from time to time find necessary for the conduct of its work, all employees of the commission shall be appointed from lists of eligibles to be supplied by the Civil Service Commission and in accordance with the civil service law.

(c) EXPENSES.—All of the expenses of the commission, including all necessary expenses for transportation incurred by the commissioners or by their employees under their orders in making any investigation or upon official business in any other places than at their respective headquarters, shall be allowed and paid on the presentation of itemized vouchers therefor approved by the commission.

(d) OFFICES AND SUPPLIES.—Unless otherwise provided by law, the commission may rent suitable offices for its use, and purchase such furniture, equipment, and supplies as may be necessary.

(e) PRINCIPAL OFFICE AT WASHINGTON.—The principal office of the commission shall be in the city of Washington, but it may meet and exercise all its powers at any other place. The commission may,

by one or more of its members, or by such agents as it may designate, prosecute any inquiry necessary to its duties in any part of the United States or in any foreign country.

[NOTE.—The two following subdivisions are subdivisions (d) and (e) of sec. 318, Tariff Act of 1922.]

(f) OFFICE AT NEW YORK.—The commission is authorized to establish and maintain an office at the port of New York for the purpose of directing or carrying on any investigation, receiving and compiling statistics, selecting, describing, and filing samples of articles, and performing any of the duties or exercising any of the powers imposed upon it by law.

(g) OFFICIAL SEAL.—The [United States Tariff Commission] *commission* is authorized to adopt on official seal, which shall be judicially noticed.

SEC. 332. INVESTIGATIONS.

[NOTE.—The following subdivision is sec. 702, Revenue Act of 1916.]

(a) INVESTIGATIONS AND REPORTS.—It shall be the duty of [said] *the* commission to investigate the administration and fiscal and industrial effects of the customs laws of this country now in force or which may be hereafter enacted, the relations between the rates of duty on raw materials and finished or partly finished products, the effects of ad valorem and specific duties and of compound specific and ad valorem duties, all questions relative to the arrangement of schedules and classification of articles in the several schedules of the customs law, and, in general, to investigate the operation of customs laws, including their relation to the Federal revenues, their effect upon the industries and labor of the country, and to submit reports of its investigations as hereafter provided.

[NOTE.—The following subdivision is sec. 704, Revenue Act of 1916.]

(b) INVESTIGATION OF TARIFF RELATIONS.—The commission shall have power to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, the effect of export bounties and preferential transportation rates, the volume of importations compared with domestic production and consumption, and conditions, causes, and effects relating to competition of foreign industries with those of the United States, including dumping and cost of production.

[NOTE.—The following subdivision is the last sentence of sec. 708, Revenue Act of 1916.]

(c) INVESTIGATION OF PARIS ECONOMY PACT.—The commission shall have power to investigate the Paris economy pact and similar organizations and arrangements in Europe.

[NOTE.—The following two subdivisions are subdivisions (a) and (b) of sec. 318, Tariff Act of 1922.]

(d) INFORMATION FOR PRESIDENT AND CONGRESS.—In order that the President and the Congress may secure information and assistance, it shall be the duty of the [United States Tariff Commission, in addition to the duties now imposed upon it by law,] *commission* to—

(1) Ascertain conversion costs and costs of production in the principal growing, producing, or manufacturing centers of the United States of articles of the United States, whenever in the opinion of the commission it is practicable;

(2) Ascertain conversion costs and costs of production in the principal growing, producing, or manufacturing centers of foreign countries of articles imported into the United States, whenever in the opinion of the commission such conversion costs or costs of production are necessary for comparison with conversion costs or costs of production in the United States and can be reasonably ascertained;

(3) Select and describe articles which are representative of the classes or kinds of articles imported into the United States and which are similar to or comparable with articles of the United States; select and describe articles of the United States similar to or comparable with such imported articles; and obtain and file samples of articles so selected, whenever the commission deems it advisable;

(4) Ascertain import costs of such representative articles so selected;

(5) Ascertain the grower's, producer's, or manufacturer's selling prices in the principal growing, producing, or manufacturing centers of the United States of the articles of the United States so selected; and

(6) Ascertain all other facts which will show the differences in or which affect competition between articles of the United States and imported articles in the principal markets of the United States.

(e) DEFINITIONS.—When used in this [section] *subdivision and in subdivision (d)*—

(1) The term "article" includes any commodity, whether grown, produced, fabricated, manipulated, or manufactured;

(2) The term "import cost" means the price at which an article is freely offered for sale in the ordinary course of trade in the usual wholesale quantities for exportation to the United States plus, when not included in such price, all necessary expenses, exclusive of customs duties, of bringing such imported article to the United States.

[NOTE.—The following subdivision is sec. 703, Revenue Act of 1916.]

(f) REPORTS TO PRESIDENT AND CONGRESS.—The commission shall put at the disposal of the President of the United States, the Committee on Ways and Means of the House of Representatives, and the Committee on Finance of the Senate, whenever requested, all information at its command, and shall make such investigations and reports as may be requested by the President or by either of said committees or by either branch of the Congress, and shall report to Congress on the first Monday of December of each year hereafter a statement of the methods adopted and all expenses incurred, and a summary of all reports made during the year.

SEC. 333. TESTIMONY AND PRODUCTION OF PAPERS.

[NOTE.—The following subdivision is the first paragraph of sec. 706, Revenue Act of 1916.]

(a) AUTHORITY TO OBTAIN INFORMATION.—For the purposes of carrying *Part II of* this title into effect the commission or its duly authorized agent or agents shall have access to and the right to copy any document, paper, or record, pertinent to the subject matter under investigation, in the possession of any person, firm, copartnership, corporation, or association engaged in the production, importation, or distribution of any article under investigation, and shall have power to summon witnesses, take testimony, administer oaths, and to require any person, firm, copartnership, corporation, or association to produce books or papers relating to any matter pertaining to such investigation. Any member of the commission may sign subpœnas, and members and agents of the commission, when authorized by the commission, may administer oaths and affirmations, examine witnesses, take testimony, and receive evidence.

[NOTE.—The following subdivision is the second paragraph of sec. 706, Revenue Act of 1916, as amended by subdivision (f) of sec. 318, Tariff Act of 1922.]

(b) WITNESSES AND EVIDENCE.—Such attendance of witnesses and the production of such documentary evidence may be required from any place in the United States at any designated place of hearing. And in case of disobedience to a subpœna the commission may invoke the aid of any district or territorial court of the United States or the Supreme Court of the District of Columbia in requiring the attendance and testimony of witnesses and the production of documentary evidence, and such court within the jurisdiction of which such inquiry is carried on may, in case of contumacy or refusal to obey a subpœna issued to any corporation or other person, issue an order requiring such corporation or other person to appear before the commission, or to produce documentary evidence if so ordered or to give evidence touching the matter in question; and any failure

to obey such order of the court may be punished by such court as a contempt thereof.

[NOTE.—Subdivisions (c), (d), and (e) are the third, fourth, and fifth paragraphs of sec. 706, Revenue Act of 1916.]

(c) MANDAMUS.—Upon the application of the Attorney General of the United States, at the request of the commission, any such court shall have jurisdiction to issue writs of mandamus commanding compliance with the provisions of *Part II of* this title or any order of the commission made in pursuance thereof.

(d) DEPOSITIONS.—The commission may order testimony to be taken by deposition in any proceeding or investigation pending under *Part II of* this title at any stage of such proceeding or investigation. Such depositions may be taken before any person designated by the commission and having power to administer oaths. Such testimony shall be reduced to writing by the person taking the deposition, or under his direction, and shall then be subscribed by the deponent. Any person, firm, copartnership, corporation, or association, may be compelled to appear and depose and to produce documentary evidence in the same manner as witnesses may be compelled to appear and testify and produce documentary evidence before the commission, as hereinbefore provided.

(e) FEES AND MILEAGE OF WITNESSES.—Witnesses summoned before the commission shall be paid the same fees and mileage that are paid witnesses in the courts of the United States, and witnesses whose depositions are taken and the persons taking the same, except employees of the commission, shall severally be entitled to the same fees and mileage as are paid for like services in the courts of the United States: *Provided*, That no person shall be excused, on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents, and other evidence, in obedience to the subpœna of the commission; but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter, or thing as to which, in obedience to a subpœna and under oath, he may so testify or produce evidence, except that no person shall be exempt from prosecution and punishment for perjury committed in so testifying.

[NOTE.—The following subdivision is subdivision (c) of sec. 318, Tariff Act of 1922.]

(f) STATEMENTS UNDER OATH.—[In carrying out the provisions of this section the] *The* commission [shall possess all the powers and privileges conferred upon it by the provisions of Title VII of the Revenue Act of 1916, and in addition it] is authorized, in order to ascertain any facts required by [this] *subdivision (d) of* section *332*, to require any importer and any American grower, producer,

manufacturer, or seller to file with the commission a statement, under oath, giving his selling prices in the United States of any article imported, grown, produced, fabricated, manipulated, or manufactured by him.

[NOTE.—The following section is sec. 705, Revenue Act of 1916.]

[SEC. 705. That upon the organization of the commission, the Cost of Production Division in the Bureau of Foreign and Domestic Commerce in the Department of Commerce shall be transferred to said commission, and the clerks and employees of said division shall be transferred to and become clerks and employees of the commission, and all records, papers, and property of the said division and of the former tariff board shall be transferred to and become the records, papers, and property of the commission.]

SEC. 334. COOPERATION WITH OTHER AGENCIES.

[NOTE.—This section is sec. 707, Revenue Act of 1916.]

The commission shall in appropriate matters act in conjunction and cooperation with the Treasury Department, the Department of Commerce, the Federal Trade Commission, or any other departments, or independent establishments of the Government, and such departments and independent establishments of the Government shall cooperate fully with the commission for the purposes of aiding and assisting in its work, and, when directed by the President, shall furnish to the commission, on its request, all records, papers, and information in their possession relating to any of the subjects of investigation by [said] *the* commission and shall detail, from time to time, such officials and employees to said commission as he may direct.

SEC. 335. PENALTY FOR DISCLOSURE OF TRADE SECRETS.

[NOTE.—The following section is taken from section 708, Revenue Act of 1916, omitting the last sentence of such section, which appears as subdivision (c) of Section 332 (see p. 192).]

It shall be unlawful for any member of the [United States Tariff Commission] *commission*, or for any employee, agent, or clerk of [said] *the* commission, or any other officer or employee of the United States, to divulge, or to make known in any manner whatever not provided for by law, to any person, the trade secrets or processes of any person, firm, copartnership, corporation, or association embraced in any examination or investigation conducted by [said] *the* commission, or by order of [said] *the* commission, or by order of any member thereof. Any offense against the provisions of this section shall be a misdemeanor and be punished by a fine not exceeding $1,000, or by imprisonment not exceeding one year, or both, in the discretion of the court, and such offender shall also be dismissed from office or discharged from employment.

[NOTE.—The following section is sec. 709, Revenue Act of 1916.]

[SEC. 709. That there is hereby appropriated, for the purpose of defraying the expense of the establishment and maintenance of the commission, including the payment of salaries herein authorized, out of any money in the Treasury of the United States not otherwise appropriated, the sum of $300,000 for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for each fiscal year thereafter a like sum is authorized to be appropriated.]

SEC. 336. EQUALIZATION OF COMPETITIVE CONDITIONS.

[SEC. 315. (a) That in order to regulate the foreign commerce of the United States and to put into force and effect the policy of the Congress by this Act intended, whenever the President, upon investigation of the differences in costs of production of articles wholly or in part the growth or product of the United States and of like or similar articles wholly or in part the growth or product of competing foreign countries, shall find it thereby shown that the duties fixed in this Act do not equalize the said differences in costs of production in the United States and the principal competing country he shall, by such investigation, ascertain said differences and determine and proclaim the changes in classifications or increases or decreases in any rate of duty provided in this Act shown by said ascertained differences in such costs of production necessary to equalize the same.]

[(b) That in order to regulate the foreign commerce of the United States and to put into force and effect the policy of the Congress by this Act intended, whenever the President, upon investigation of the differences in costs of production of articles provided for in Title I of this Act, wholly or in part the growth or product of the United States and of like or similar articles wholly or in part the growth or product of competing foreign countries, shall find it thereby shown that the duties prescribed in this Act do not equalize said differences, and shall further find it thereby shown that the said differences in costs of production in the United States and the principal competing country can not be equalized by proceeding under the provisions of subdivision (a) of this section, he shall make such findings public, together with a description of the articles to which they apply, in such detail as may be necessary for the guidance of appraising officers. In such cases and upon the proclamation by the President becoming effective the ad valorem duty or duty based in whole or in part upon the value of the imported article in the country of exportation shall thereafter be based upon the American selling price, as defined in subdivision (f) of section 402 of this Act, of any similar competitive article manufactured or produced in the United States embraced within the class or kind of imported articles upon

which the President has made a proclamation under subdivision (b) of this section.]

[The ad valorem rate or rates of duty based upon such American selling price shall be the rate found, upon said investigation by the President, to be shown by the said differences in costs of production necessary to equalize such differences, but no such rate shall be decreased more than 50 per centum of the rate specified in Title I of this Act upon such articles, nor shall any such rate be increased. Such rate or rates of duty shall become effective fifteen days after the date of the said proclamation of the President, whereupon the duties so estimated and provided shall be levied, collected, and paid on such articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila). If there is any imported article within the class or kind of articles, upon which the President has made public a finding, for which there is no similar competitive article manufactured or produced in the United States, the value of such imported article shall be determined under the provisions of paragraphs (1), (2), and (3) of subdivision (a) of section 402 of this Act.]

(a) CHANGE OF CLASSIFICATION OR DUTIES.—*In order to put into force and effect the policy of Congress by this Act intended, the President shall investigate the differences in conditions of competition in the principal market or markets of the United States between domestic articles and like or similar competitive imported articles. If the President finds it thereby shown that the duties expressly fixed by statute do not equalize the differences in such conditions of competition in the principal market of the United States between a domestic article and a like or similar competitive article imported from the principal competing country, he shall proclaim such changes in classification or such increases or decreases in rates of duty expressly fixed by statute as in his judgment are shown by an investigation to be necessary to equalize such sufferences.* [*Provided*, That] *In no case shall* the total increase or decrease of such rates of duty [shall not] exceed 50 per centum of the rates [specified in Title I of this Act, or in any amendatory Act] *expressly fixed by statute.*

(b) CHANGE TO AMERICAN SELLING PRICE.—*If the President finds, upon any such investigation, that such differences can not be equalized by proceeding as hereinbefore provided, he shall make such findings public, together with a description of the articles to which they apply, in such detail as may be necessary for the guidance of appraising officers, and shall proclaim that the ad valorem rate of duty or rates of duty based in whole or in part upon the value of the like or similar competitive imported article in the country of exportation*

shall thereafter be based upon the American selling price (as defined in subdivision (g) of section 402 of this Act) of the domestic article. The President shall further proclaim such ad valorem rate or rates of duty based upon such American selling price as in his judgment are shown by an investigation to be necessary to equalize such differences. In no case shall the total decrease of such rates of duty exceed 50 per centum of the rates expressly fixed by statute, and no such rate shall be increased.

(c) EFFECTIVE DATE OF PROCLAMATION.—Thirty days after the date of [such] *any* proclamation [or proclamations] *under this section* [such] *the* changes in classification *or basis of value provided therein* shall take effect, and [such] *the* increased or decreased duties *provided therein* shall be levied, collected, and paid on [such] *the* articles *specified therein* when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila).

(d) ASCERTAINMENT OF DIFFERENCES IN CONDITIONS OF COMPETITION.—*In ascertaining the differences in conditions of competition between domestic articles and like or similar competitive imported articles in the principal market of the United States, the President shall take into consideration, in so far as he finds it practicable and applicable:*

(1) Costs of production of the domestic article, or the price at which such article is freely offered for sale to all purchasers in the principal market of the United States, in the ordinary course of trade and in the usual wholesale quantities in such market; and

(2) Costs of production of the imported article, or the price or value set forth in its invoice, or its import cost as defined in subdivision (e) of section 332; and

(3) Other costs of the domestic article and of the imported article (in so far as not considered under paragraph (1) or (2), including (A) the cost of all containers and coverings of whatever nature and other charges and expenses incident to placing the article in condition packed ready for delivery, and (B) costs of transportation; and

(4) Advantages granted to a foreign producer by a government, person, partnership, corporation, or association in a foreign country.

(e) INVESTIGATIONS BY COMMISSION.—Investigations to assist the President in ascertaining differences in [costs of production] *conditions of competition* under this section shall be made by the [United States Tariff Commission] *commission*, and no proclamation shall be

issued under this section until such investigation shall have been made. The commission shall give reasonable public notice of its hearings and shall give reasonable opportunity to parties interested to be present, to produce evidence, and to be heard. The commission is authorized to adopt such reasonable procedure, rules, and regulations as it may deem necessary.

(f) MODIFICATION OF PROCLAMATION.—The President, proceeding as hereinbefore provided for in proclaiming *changes in* rates of duty, *in classification, or in the basis of value*, shall, when he determines that it is shown that the differences in [costs of production] *conditions of competition which led to such proclamation* have changed or no longer exist [which led to such proclamation, accordingly as so shown,] modify or terminate the [same] *proclamation accordingly.* Nothing in this section shall be construed to authorize a transfer of an article from the dutiable list to the free list or from the free list to the dutiable list, nor a change in form of duty. Whenever it is provided in any paragraph of Title I of this Act, *or in any amendatory Act*, that the duty or duties shall not exceed a specified ad valorem rate upon the articles provided for in such paragraph, no rate determined under the provisions of this section upon such articles shall exceed the maximum ad valorem rate so specified.

(g) DEFINITIONS.—*For the purposes of this section—*

(1) The term "domestic article" means an article wholly or in part the growth or product of the United States; and the term "imported article" means an article imported into the United States and wholly or in part the growth or product of a foreign country.

[(d) For the purposes of this section any coal-tar product provided for in paragraphs 27 or 28 of Title I of this Act shall be considered similar to or competitive with any imported coal-tar product which accomplishes results substantially equal to those accomplished by the domestic product when used in substantially the same manner.]

(2) An imported article shall be considered like or similar to and competitive with a domestic article if the imported article is of the same class or kind as the domestic article and accomplishes results substantially equal to those accomplished by the domestic article when used in substantially the same manner and for substantially the same purpose.

(3) In determining the principal competing country with respect to any imported article the President shall take into consideration the quantity, value, and quality of the article imported from each competing country and any other differences in the conditions under which the article imported from each such country competes with the domestic article. A determination

by the President as to the principal competing country shall be final.

(4) The term "United States" includes the several States and Territories and the District of Columbia.

(5) The term "foreign country" means any empire, country, dominion, colony, or protectorate, or any subdivision or subdivisions thereof (other than the United States and its possessions).

[(c) That in ascertaining the differences in costs of production, under the provisions of subdivisions (a) and (b) of this section, the President, in so far as he finds it practicable, shall take into consideration (1) the differences in conditions in production, including wages, costs of material, and other items in costs of production of such or similar articles in the United States and in competing foreign countries; (2) the differences in the wholesale selling prices of domestic and foreign articles in the principal markets of the United States; (3) advantages granted to a foreign producer by a foreign government, or by a person, partnership, corporation, or association in a foreign country; and (4) any other advantages or disadvantages in competition.]

(6) The term "costs of production", when applied with respect to either a domestic article or an imported article, includes, for a period which is representative of conditions in production of the article: (A) The price or cost of materials, labor costs, and other direct charges incurred in the production of the article and in the processes or methods employed in its production; (B) the usual general expenses, including charges for depreciation or depletion which are representative of the equipment and property employed in the production of the article and charges for rent or interest which are representative of the cost of obtaining capital or instruments of production; (C) the cost of containers and coverings of whatever nature, and other costs, charges, and expenses incident to placing the article in condition packed ready for delivery; and (D) such other factors as the President may deem applicable.

(h) Rules and Regulations of President.—The President is authorized to make all needful rules and regulations for carrying out the provisions of this section.

(i) Rules and Regulations of Secretary of Treasury.—The Secretary of the Treasury is authorized to make such rules and regulations as he may deem necessary for the entry and declaration of imported articles of the class or kind of articles upon which the President has made a proclamation under the provisions of subdivision (b) of this section and for the form of invoice required at time of entry.

(j) INVESTIGATIONS PRIOR TO ENACTMENT OF ACT.—*All uncompleted investigations instituted prior to the approval of this Act under the provisions of section 315 of the Tariff Act of 1922, including investigations in which the President has not proclaimed changes in classification or increases or decreases in rates of duty, shall be dismissed without prejudice, but the information and evidence secured by the commission in any such investigation may be given due consideration in any investigation instituted under the provisions of this secton.*

SEC. 337. UNFAIR PRACTICES IN IMPORT TRADE.

[NOTE.—This section is sec. 316, Tariff Act of 1922.]

(a) UNFAIR METHODS OF COMPETITION DECLARED UNLAWFUL.—Unfair methods of competition and unfair acts in the importation of articles into the United States, or in their sale by the owner, importer, consignee, or agent of either, the effect or tendency of which is to destroy or substantially injure an industry, efficiently and economically operated, in the United States, or to prevent the establishment of such an industry, or to restrain or monopolize trade and commerce in the United States, are hereby declared unlawful, and when found by the President to exist shall be dealt with, in addition to any other provisions of law, as hereinafter provided.

(b) INVESTIGATION OF VIOLATIONS BY COMMISSION.—To assist the President in making any decisions under this section the [United States Tariff Commission] *commission* is hereby authorized to investigate any alleged violation hereof on complaint under oath or upon its initiative.

(c) HEARINGS AND REVIEW.—The commission shall make such investigation under and in accordance with such rules as it may promulgate and give such notice and afford such hearing, and when deemed proper by the commission such rehearing, with opportunity to offer evidence, oral or written, as it may deem sufficient for a full presentation of the facts involved in such investigation [; that the]. *The* testimony in every such investigation shall be reduced to writing, and a transcript thereof with the findings and recommendation of the commission shall be the official record of the proceedings and findings in the case, and in any case where the findings in such investigation show a violation of this section, a copy of the findings shall be promptly mailed or delivered to the importer or consignee of such articles [; that such]. *Such* findings, if supported by evidence, shall be conclusive, except that a rehearing may be granted by the commission, and except that, within such time after said findings are made and in such manner as appeals may be taken from decisions of the United States Board of General Appraisers, an appeal may be taken from said findings upon a question or questions of law only to the

United States Court of Customs *and Patent* Appeals by the importer or consignee of such articles [; that if]. *If* it shall be shown to the satisfaction of said court that further evidence should be taken, and that there were reasonable grounds for the failure to adduce such evidence in the proceedings before the commission, said court may order such additional evidence to be taken before the commission in such manner and upon such terms and conditions as to the court may seem proper [; that the]. *The* commission may modify its findings as to the facts or make new findings by reason of additional evidence, which, if supported by [the] evidence, shall be conclusive as to the facts except that within such time and in such manner an appeal may be taken as aforesaid upon a question or questions of law only [; that the]. *The* judgment of said court shall be final, except that the same shall be subject to review by the United States Supreme Court upon certiorari applied for within three months after such judgment of the United States Court of Customs *and Patent* Appeals.

(d) TRANSMISSION OF FINDINGS TO PRESIDENT.—The final findings of the commission shall be transmitted with the record to the President.

(e) EXCLUSION OF ARTICLES FROM ENTRY.—Whenever the existence of any such unfair method or act shall be established to the satisfaction of the President [he shall determine the rate of additional duty, not exceeding 50 nor less than 10 per centum of the value of such articles as defined in section 402 of Title IV of this Act, which will offset such method or act, and which is hereby imposed upon articles imported in violation of this Act, or, in what he shall be satisfied and find are extreme cases of unfair methods or acts as aforesaid, he shall direct that such articles as he shall deem the interests of the United States shall require,] *he shall direct that the articles concerned in such unfair methods or acts*, imported by any person violating the provisions of this Act, shall be excluded from entry into the United States and upon information of such action by the President, the Secretary of the Treasury shall, through the proper officers, [assess such additional duties or] refuse such entry. The decision of the President shall be conclusive.

(f) ENTRY UNDER BOND.—Whenever the President has reason to believe that any article is offered or sought to be offered for entry into the United States in violation of this section but has not information sufficient to satisfy him thereof, the Secretary of the Treasury shall, upon his request in writing, forbid entry thereof until such investigation as the President may deem necessary shall be completed: *Provided*, That the Secretary of the Treasury may permit entry under bond upon such conditions and penalties as he may deem adequate.

(g) CONTINUANCE OF EXCLUSION.—[That any additional duty or and any] *Any* refusal of entry under this section shall continue in effect until the President shall find and instruct the Secretary of the Treasury that the conditions which led to [the assessment of] such [additional duty or] refusal of entry no longer exist.

SEC. 338. DISCRIMINATION BY FOREIGN COUNTRIES.

[NOTE.—This section is sec. 317, Tariff Act of 1922.]

(a) ADDITIONAL DUTIES.—The President when he finds that the public interest will be served thereby shall by proclamation specify and declare new or additional duties as hereinafter provided upon articles wholly or in part the growth or product [of] *of, or imported in a vessel of*, any foreign country whenever he shall find as a fact that such country—

(1) Imposes, directly or indirectly, upon the disposition in or transportation in transit through or reexportation from such country of any article wholly or in part the growth or product of the United States any unreasonable charge, exaction, regulation, or limitation which is not equally enforced upon the like articles of every foreign country; *or*

(2) Discriminates in fact against the commerce of the United States, directly or indirectly, by law or administrative regulation or practice, by or in respect to any customs, tonnage, or port duty, fee, charge, exaction, classification, regulation, condition, restriction, or prohibition, in such manner as to place the commerce of the United States at a disadvantage compared with the commerce of any foreign country.

(b) EXCLUSION FROM IMPORTATION.—If at any time the President shall find it to be a fact that any foreign country has not only discriminated against the commerce of the United States, as aforesaid, but has, after the issuance of a proclamation as authorized in subdivision (a) of this section, maintained or increased its said discriminations against the commerce of the United States, the President is hereby authorized, if he deems it consistent with the interests of the United States, to issue a further proclamation directing that such [articles] *products* of said country *or such articles imported in its vessels* as he shall deem *consistent with* the public interests [may require] shall be excluded from importation into the United States.

(c) APPLICATION OF PROCLAMATION.—Any proclamation issued by the President under the authority of this section shall, if he deems it consistent with the interests of the United States, extend to the whole of any foreign country or may be confined to any subdivision or subdivisions thereof; and the President shall, whenever he deems the public interests require, suspend, revoke, supplement, or amend any such proclamation.

(d) DUTIES TO OFFSET COMMERCIAL DISADVANTAGES.—Whenever the President shall find as a fact that any foreign country places any [burdens] *burden or disadvantage* upon the commerce of the United States by any of the unequal impositions or discriminations aforesaid, he shall, when he finds that the public interest will be served thereby, by proclamation specify and declare such new or additional rate or rates of duty as he shall determine will offset such [burdens] *burden or disadvantage*, not to exceed 50 per centum ad valorem or its equivalent, *on any products of, or on articles imported in a vessel of, such foreign country;* and [on and after] thirty days after the date of such proclamation there shall be levied, collected, and paid upon the articles enumerated in such proclamation when imported into the United States from such foreign country such new or additional rate or rates of duty; or, in case of articles declared subject to exclusion from importation into the United States under the provisions of subdivision (b) of this section, such articles shall be excluded from importation.

(e) DUTIES TO OFFSET BENEFITS TO THIRD COUNTRY.—Whenever the President shall find as a fact that any foreign country imposes any unequal imposition or discrimination as aforesaid upon the commerce of the United States, or that any benefits accrue or are likely to accrue to any industry in any foreign country by reason of any such imposition or discrimination imposed by any foreign country other than the foreign country in which such industry is located, and whenever the President shall determine that any new or additional rate or rates of duty or any prohibition hereinbefore provided for do not effectively remove such imposition or discrimination and that any benefits from any such imposition or discrimination accrue or are likely to accrue to any industry in any foreign country, he shall, when he finds that the public interest will be served thereby, by proclamation specify and declare such new or additional rate or rates of duty upon the articles wholly or in part the growth or product of any such industry as he shall determine will offset such benefits, not to exceed 50 per centum ad valorem or its equivalent, upon importation from any foreign country into the United States of such articles; and on and after thirty days after the date of any such proclamation such new or additional rate or rates of duty so specified and declared in such proclamation shall be levied, collected, and paid upon such articles.

(f) FORFEITURE OF ARTICLES.—All articles imported contrary to the provisions of this section shall be forfeited to the United States and shall be liable to be seized, prosecuted, and condemned in like manner and under the same regulations, restrictions, and provisions as may from time to time be established for the recovery, collection, distribution, and remission of forfeitures to the United States by the

several revenue laws. Whenever the provisions of this Act shall be applicable to importations into the United States of articles wholly or in part the growth or product of any foreign country, they shall be applicable thereto whether such articles are imported directly or indirectly.

(g) ASCERTAINMENT BY COMMISSION OF DISCRIMINATIONS.—It shall be the duty of the [United States Tariff Commission] *commission* to ascertain and at all times to be informed whether any of the discriminations against the commerce of the United States enumerated in subdivisions (a), (b), and (e) of this section are practiced by any country; and if and when such discriminatory acts are disclosed, it shall be the duty of the commission to bring the matter to the attention of the President, together with recommendations.

(h) RULES AND REGULATIONS OF SECRETARY OF TREASURY.—The Secretary of the Treasury with the approval of the President shall make such rules and regulations as are necessary for the execution of such proclamations as the President may issue in accordance with the provisions of this section.

(i) DEFINITIONS.—When used in this section the term "foreign country" shall mean any [empire, country, dominion, colony, or protectorate, or any subdivision or subdivisions thereof (other than] *territory foreign to* the United States [and its possessions),] within which separate tariff rates or separate regulations of commerce are enforced.

SEC. 339. REENACTMENT OF EXISTING LAW.

Sections 330 to 338, inclusive, shall be construed as a reenactment of sections 700 to 709, inclusive, of the Revenue Act of 1916 and of sections 315 to 318, inclusive, of the Tariff Act of 1922, in so far as not inconsistent therewith.

TITLE IV—ADMINISTRATIVE PROVISIONS

(For Subcommittee Report, see p. 328)

Part I—Definitions

SEC. 401. MISCELLANEOUS.

When used in this title *or in Part I of Title III*—

(a) VESSEL.—The word "vessel" includes every description of water craft or other contrivance used, or capable of being used, as a means of transportation in [water or in water and in air] *water, but does not include aircraft.*

(b) VEHICLE.—The word "vehicle" includes every description of carriage or other contrivance used, or capable of being used, as a means of transportation on land, [or through the air] *but does not include aircraft.*

(c) MERCHANDISE.—The word "merchandise" means goods, wares, and chattels of every description and includes merchandise the importation of which is prohibited.

(d) PERSONS.—The word "person" includes partnerships, associations, and corporations.

(e) MASTER.—The word "master" means the person having the command of the vessel.

(f) DAY.—The word "day" means the time from eight o'clock antemeridian to five o'clock postmeredian.

(g) NIGHT.—The word "night" means the time from five o'clock postmeridian to eight o'clock antemeridian.

(h) COLLECTOR.—The word "collector" means [the] collector of [customs, and] *customs and* includes *assistant collector of customs*, [a] deputy collector of customs and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of *a* collector of customs.

(i) COMPTROLLER OF CUSTOMS.—*The term "comptroller of customs" includes assistant comptroller of customs and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of a comptroller of customs.*

[(i) APPRAISER.—The word "appraiser" means the person authorized by law, or by the Secretary of the Treasury, to appraise imported merchandise and to make a return of the value thereof.]

(j) APPRAISER.—*The word "appraiser" means appraiser of merchandise and includes chief assistant appraiser and any person authorized by law or by regulations of the Secretary of the Treasury to perform the duties of an appraiser, but does not include the Board of General Appraisers or any member thereof.*

[(j)] (k) UNITED STATES.—The term "United States" includes all Territories and possessions of the United States, except the Philippine Islands, the Virgin Islands, and the islands of Guam and Tutuila.

SEC. 402. VALUE.

(a) BASIS.—For the purposes of this Act the value of imported merchandise shall be—

(1) The foreign value or the export value, whichever is higher;

(2) If *the appraiser determines that* neither the foreign value nor the export value can be [ascertained to the satisfaction of the appraising officers, then] *satisfactorily ascertained, then* the United States value;

(3) If *the appraiser determines that* neither the foreign value, the export value, nor the United States value, can be [ascertained to the satisfaction of the appraising officers, then] *satisfactorily ascertained, then* the cost of production;

(4) If there be any similar competitive article manufactured or produced in the United States of a class or kind upon which the President has made public a finding as provided in subdivision (b) of section [315 of Title III] *336* of this Act, then the American selling price of such article.

(b) FINALITY OF APPRAISER'S DECISION.—*Any decision of the appraiser that the foreign value or the export value, or both, can not be satisfactorily ascertained shall be final and conclusive upon all parties in any administrative or judicial proceedings, and the value of the merchandise shall be determined in accordance therewith, unless within ten days after notice of the appraisement is given under section 501, the consignee, or his agent, files with or mails to the Secretary of the Treasury a request for a review of such decision. Upon any such request the Secretary of the Treasury shall, after reasonable notice and opportunity to be heard has been afforded the consignee or his agent, affirm, modify, or reverse the decision of the appraiser; and the decision of the Secretary of the Treasury shall be final and conclusive upon all parties in any administrative or judicial proceedings, and the value of the merchandise shall be determined in accordance therewith. The Secretary of the Treasury shall upon reaching a decision immediately notify the consignee, or his agent, the collector, and the appraiser, thereof. In any such case, the period within which the consignee, or his agent, or the collector may make an appeal for reappraisement under the provisions of section 501 of this Act shall, in lieu of the period prescribed, be fifteen days from the date of the decision of the Secretary of the Treasury, if the decision of the appraiser is affirmed, or if the decision of the appraiser is reversed, from the date of personal delivery, or if mailed, the date of mailing of written notice of appraisement following such reversal; but in no case shall such period be less than the period prescribed in section 501 of this Act. The consignee, or his agent, shall be deemed to have finally waived any right to a review by the Secretary of the Treasury under this subdivision if he takes an appeal for reappraisement under the provisions of section 501. Proceedings under this subdivision shall be in accordance with such regulations as the Secretary of the Treasury may prescribe.*

[(b)] (c) FOREIGN VALUE.—The foreign value of imported merchandise shall be the market value or the price at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, including the cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States.

[(c)] (d) EXPORT VALUE.—The export value of imported merchandise shall be the market value or the price, at the time of exportation of such merchandise to the United States, at which such or similar merchandise is freely offered for sale to all purchasers in the principal markets of the country from which exported, in the usual wholesale quantities and in the ordinary course of trade, for exportation to the United States, plus, when not included in such price, the cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States. [If in the ordinary course of trade imported merchandise is shipped to the United States to an agent of the seller, or to the seller's branch house, pursuant to an order or an agreement to purchase (whether placed or entered into in the United States or in the foreign country), for delivery to the purchaser in the United States, and if the title to such merchandise remains in the seller until such delivery, then such merchandise shall not be deemed to be freely offered for sale in the principal markets of the country from which exported for exportation to the United States, within the meaning of this subdivision.]

[(d)] (e) UNITED STATES VALUE.—The United States value of imported merchandise shall be *(1)* the price at which such or similar imported merchandise is freely offered for sale, [packed ready for delivery, in the principal market of the United States to all purchasers, at the time of exportation of the imported merchandise, in the usual wholesale quantities and in the ordinary course of trade, with allowance made for duty, cost of transportation and insurance, and other necessary expenses from the place of shipment to the place of delivery, a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on goods secured otherwise than by purchase, or profits not to exceed 8 per centum and a reasonable allowance for general expenses, not to exceed 8 per centum on purchased goods] *at the time of importation of the imported merchandise, packed ready for delivery, in the principal market of the United States to all purchasers, in the usual wholesale quantities and in the ordinary course of trade, or (2) if such or similar imported merchandise is not so offered for sale in the United States, then an estimated value, having regard for differences in quality and other differences, based on the price at which merchandise, whether domestic or imported, comparable in construction or use to the imported merchandise, is so offered for sale; making due allowance in either case for cost of transportation and insurance, and other necessary expenses from the place of shipment to the place of delivery, a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on goods obtained otherwise than by purchase, or profits not to exceed 8*

per centum and general expenses not to exceed 8 per centum on purchased goods, and, in the case of imported merchandise, for duty.

(f) COST OF PRODUCTION.—For the purpose of this title the cost of production of imported merchandise shall be the sum of—

(1) The cost of materials of, and of fabrication, manipulation, or other process employed in manufacturing or producing such or similar merchandise, at a time preceding the date of exportation of the particular merchandise under consideration which would ordinarily permit the manufacture or production of the particular merchandise under consideration in the usual course of business;

(2) The usual general expenses (not less than 10 per centum of such cost) in the case of such or similar merchandise;

(3) The cost of all containers and coverings of whatever nature, and all other costs, charges, and expenses incident to placing the particular merchandise under consideration in condition, packed ready for shipment to the United States; and

(4) An addition for profit (not less than 8 per centum of the sum of the amounts found under paragraphs (1) and (2) of this subdivision) equal to the profit which ordinarily is added, in the case of merchandise of the same general character as the particular merchandise under consideration, by manufacturers or producers in the country of manufacture or production who are engaged in the production or manufacture of merchandise of the same class or kind.

[f] (g) AMERICAN SELLING PRICE.—The American selling price of any article manufactured or produced in the United States shall be the price, including the cost of all containers and coverings of whatever nature and all other costs, charges, and expenses incident to placing the merchandise in condition packed ready for delivery, at which such article is freely offered for sale to all purchasers in the principal market of the United States, in the ordinary course of trade and in the usual wholesale quantities in such market, or the price that the manufacturer, producer, or owner would have received or was willing to receive for such merchandise when sold in the ordinary course of trade and in the usual wholesale quantities, at the time of exportation of the imported article.

Part II—Report, Entry, and Unlading of Vessels and Vehicles

SEC. 431. MANIFEST—REQUIREMENT, FORM, AND CONTENTS.

The master of every vessel arriving in the United States and required to make entry shall have on board his vessel a manifest in a form to be prescribed by the Secretary of the Treasury and signed by such master under oath as to the truth of the statements therein contained. Such manifest shall contain:

First. The names of the ports *or places* at which the merchandise was taken on board and the ports of entry of the United States for which the same is destined, particularly describing the merchandise destined to each such port: *Provided*, That the master of any vessel laden exclusively with coal, sugar, salt, nitrates, hides, dyewoods, wool, or other merchandise in bulk consigned to one owner and arriving at a port for orders, may destine such cargo "for orders," and within fifteen days thereafter, but before the unlading of any part of the cargo such manifest may be amended by the master by designating the port or ports of discharge of such cargo, and in the event of failure to amend the manifest within the time permitted such cargo must be discharged at the port at which the vessel arrived and entered.

Second. The name, description, and build of the vessel, the true measure or tonnage thereof, the port to which such vessel belongs, and the name of the master of such vessel.

Third. A detailed account of all merchandise on board such vessel, with the marks and numbers of each package, and the number and description of the packages according to their usual name or denomination, such as barrel, keg, hogshead, case, or bag.

Fourth. The names of the persons to whom such packages are respectively consigned in accordance with the bills of lading issued therefor, except that when such merchandise is consigned to order the manifest shall so state.

Fifth. The names of the several passengers aboard the vessel, stating whether cabin or steerage passengers, with their baggage, specifying the number and description of the pieces of baggage belonging to each, and a list of all baggage not accompanied by passengers.

Sixth. An account of the sea stores and ship's stores on board of the vessel.

SEC. 432. MANIFEST TO SPECIFY SEA AND SHIP'S STORES.

The manifest of any vessel arriving from a foreign port or place shall separately specify the articles to be retained on board of such vessel as sea stores, ship's stores, or bunker coal or bunker oil, and if any other or greater quantity of sea stores, ship's stores, bunker coal, or bunker oil is found on board of any such vessel than is specified in the manifest, or if any such articles, whether shown on the manifest or not, are landed without a permit therefor issued by the collector, all such articles omitted from the manifest or landed without a permit shall be subject to forfeiture, and the master shall be liable to a penalty equal to the value of the articles.

SEC. 433. REPORT OF ARRIVAL.

Within twenty-four hours after the arrival of any vessel from a foreign port or place, or of a foreign vessel from a domestic port, or of a vessel of the United States carrying bonded merchandise, or foreign merchandise for which entry has not been made, at any port or [within any harbor or bay] *place within the United States* at which such vessel shall come to, the master shall, unless otherwise provided by law, report the arrival of the vessel at the *nearest* customhouse, under such regulations as the Secretary of Commerce may prescribe.

SEC. 434. ENTRY OF AMERICAN VESSELS.

Except as otherwise provided by law, and under such regulations as the Secretary of Commerce may prescribe, the master of a vessel of the United States arriving in the United States from a foreign port or place shall, within forty-eight hours after its arrival within the limits of any customs collection district, make formal entry of the vessel at the customhouse by producing and depositing with the collector the vessel's crew list, its register, or document in lieu thereof, the clearance and bills of health issued to the vessel at the foreign port or ports from which it arrived, together with the original and one copy of the manifest, and shall make oath that the ownership of the vessel is as indicated in the register and that the manifest was made out in accordance with section 431 of this Act.

SEC. 435. ENTRY OF FOREIGN VESSELS.

The master of any foreign vessel arriving within the limits of any customs collection district shall, within forty-eight hours thereafter, make entry at the customhouse in the same manner as is required for the entry of a vessel of the United States, except that a list of the crew need not be delivered, and that instead of depositing the register or document in lieu thereof such master may produce a certificate by the counsel of the nation to which such vessel belongs that said documents have been deposited with him: *Provided*, That such exception shall not apply to the vessels of foreign nations in whose ports American consular officers are not permitted to have the custody and possession of the register and other papers of vessels entering the ports of such nations.

SEC. 436. FAILURE TO REPORT OR ENTER VESSEL.

Every master who fails to make the report or entry provided for in section 433, 434, or 435 of this Act shall, for each offense, be liable to a fine of not more than $1,000.

SEC. 437. DOCUMENTS RETURNED AT CLEARANCE.

The register, or document in lieu thereof, deposited in accordance with section 434 or 435 of this Act shall be returned to the master or owner of the vessel upon its clearance.

SEC. 438. UNLAWFUL RETURN OF FOREIGN VESSEL'S PAPERS.

It shall not be lawful for any foreign consul to deliver to the master of any foreign vessel the register, or document in lieu thereof, deposited with him in accordance with the provisions of section 435 of this Act until such master shall produce to him a clearance in due form from the collector of the port where such vessel has been entered. Any consul offending against the provisions of this section shall be liable to a fine of not more than $5,000.

SEC. 439. DELIVERY OF MANIFEST.

Immediately upon arrival and before entering his vessel, the master of a vessel from a foreign port *or place* required to make entry [shall mail to the Comptroller General of the United States at Washington, District of Columbia, or] shall mail or deliver to the comptroller of [customs, if any be located in such district,] *customs for the district in which the port of entry is located*, a copy of the manifest, and shall on entering his vessel make affidavit that a true and correct copy was so mailed or delivered, and he shall also [mail to said Comptroller General, or] mail or deliver to said comptroller of customs a true and correct copy of any correction of such manifest filed on entry of his vessel. Any master who fails so to mail or deliver such copy of the manifest or correction thereof shall be liable to a penalty of not more than $500.

SEC. 440. CORRECTION OF MANIFEST.

If there is any merchandise or baggage on board such vessel which is not included in or which does not agree with the manifest, the master of the vessel shall make a post entry thereof, and [mail a copy to the Comptroller General of the United States or] mail or deliver a copy to the comptroller of [customs, if any,] *customs for the district in which the port of entry is located* and for failure so to do shall be liable to a penalty of $500.

SEC. 441. VESSELS NOT REQUIRED TO ENTER.

The following vessels shall not be required to make entry at the customhouse:

(1) Vessels of war and public vessels employed for the conveyance of letters and dispatches and not permitted by the laws of the nations to which they belong to be employed in the transportation of passengers or merchandise in trade;

(2) Passenger vessels making three trips or oftener a week between a port of the United States and a foreign port, or vessels used exclusively as ferryboats, carrying passengers, baggage, or merchandise: *Provided*, That the master of any such vessel shall be required to report such baggage and merchandise to the collector within twenty-four hours after arrival;

(3) Yachts of fifteen gross tons or under not permitted by law to carry merchandise or passengers for hire;

(4) Vessels arriving in distress or for the purpose of taking on bunker coal, bunker oil, or necessary sea stores and which shall depart within twenty-four hours after arrival without having landed or taken on board any *passengers, or any* merchandise other than bunker coal, bunker oil, or necessary sea stores: *Provided*, That the master, owner, or agent of such vessel shall report under oath to the collector the hour and date of arrival and departure and the quantity of bunker coal, bunker oil, or necessary sea stores taken on board; and

(5) Tugs enrolled and licensed to engage in the foreign and coasting trade in the northern, northeastern, and northwestern frontiers when towing vessels which are required by law to enter and clear.

SEC. 442. RESIDUE CARGO.

Any vessel having on board merchandise shown by the manifest to be destined to a foreign port or place may, after the report and entry of such vessel under the provisions of this Act, proceed to such foreign port of destination with the cargo so destined therefor, without unlading the same and without the payment of duty thereon. Any vessel arriving from a foreign port or place having on board merchandise shown by the manifest to be destined to a port or ports in the United States other than the port of entry at which such vessel first arrived and made entry may proceed with such merchandise from port to port or from district to district for the unlading thereof [: *Provided*, That the Secretary of the Treasury may, by general regulations or otherwise, require the master or owner of any vessel so proceeding to a foreign port or to a port or district other than that at which the vessel first arrived to give a bond in an amount equal to the estimated duties conditioned that no merchandise shall be landed in the United States from such vessel without entry therefor having been made and a permit secured from the customs officer and for the production of such landing certificates or other evidence of compliance with such bond as the Secretary of the Treasury may by general regulations require].

SEC. 443. CARGO FOR DIFFERENT PORTS—MANIFEST AND PERMIT.

Merchandise arriving in any vessel for delivery in different districts or ports of entry shall be described in the manifest in the order of the districts or ports at or in which the same is to be unladen. Before any vessel arriving in the United States with any such merchandise shall depart from the port of first arrival, the master shall obtain from the collector a permit therefor with a certified copy of the vessel's manifest showing the quantities and particulars of the merchandise entered at such port of entry and of that remaining on board.

SEC. 444. ARRIVAL AT ANOTHER PORT.

Within twenty-four hours after the arrival of such vessel at another port of entry, the master shall [make entry with] *report the arrival of his vessel to* the collector at such port and shall produce the permit issued by the collector at the port of first arrival, together with the certified copy of his manifest.

SEC. 445. PENALTIES FOR FAILURE TO HAVE PERMIT AND CERTIFIED MANIFEST.

If the master of any such vessel shall proceed to another port or district without having obtained a permit therefor and a certified copy of his manifest, or if he shall fail to produce such permit and certified copy of his manifest to the collector at the port of destination, or if he shall proceed to any port not specified in the permit, he shall be liable to a penalty, for each offense, of not more than $500.

SEC. 446. SUPPLIES AND STORES RETAINED ON BOARD.

Vessels arriving in the United States from foreign ports may retain on board, without the payment of duty, all coal and other fuel supplies, ships' stores, sea stores, and the legitimate equipment of such vessels. Any such supplies, ships' stores, sea stores, or equipment landed and delivered from such vessel shall be considered and treated as imported merchandise: *Provided*, That bunker coal, bunker oil, ships' stores, sea stores, or the legitimate equipment of vessels belonging to regular lines plying between foreign ports and the United States, which are delayed in port for any cause, may be transferred under a permit by the collector and under customs supervision from the vessel so delayed to another vessel of the same line and owner, and engaged in the foreign trade, without the payment of duty thereon.

SEC. 447. PLACE OF ENTRY AND UNLADING.

It shall be unlawful to make entry of any vessel or to unlade the cargo or any part thereof of any vessel elsewhere than at a port of entry: *Provided*, That upon good cause therefor being shown, the Secretary of Commerce may permit entry of any vessel to be made at a place other than a port of entry designated by him, under such conditions as he shall prescribe: *And provided further*, That any vessel laden with merchandise in bulk may proceed after entry of such vessel to any place designated by the Secretary of the Treasury for the purpose of unlading such cargo, under the supervision of customs officers if the collector shall consider the same necessary, and in such case the compensation and expenses of such officers shall be reimbursed to the Government by the party in interest.

SEC. 448. UNLADING.

(a) PERMITS AND PRELIMINARY ENTRIES.—Except as provided in section 441 of this [Act, no] *Act (relating to vessels not required to*

enter), *no* merchandise, passengers, or baggage shall be unladen from any vessel or vehicle arriving from a foreign port or place until entry of such vessel or report of the arrival of such vehicle has been made and a permit for the unlading of the same issued by the collector: *Provided*, That the master may make a preliminary entry of a vessel by making oath or affirmation to the truth of the statements contained in the vessel's manifest and delivering the manifest to the customs officer who boards such vessel, but the making of such preliminary entry shall not excuse the master from making formal entry of his vessel at the customhouse, as provided by this Act. After the entry, preliminary or otherwise, of any vessel or report of the arrival of any vehicle, the collector may issue a permit to the master of the vessel, or to the person in charge of the vehicle, to unlade merchandise or baggage, but *except as provided in subdivision (b) of this section* merchandise or baggage so unladen shall be retained at the place of unlading until entry therefor is made and a permit for its delivery granted, and the owners of the vessel or vehicle from which any imported merchandise is unladen prior to entry of such merchandise shall be liable for the payment of the duties accruing on any part thereof that may be removed from the place of unlading without a permit therefor having been issued. Any merchandise or baggage so unladen from any vessel or vehicle for which entry is not made within forty-eight hours exclusive of Sunday and holidays from the time of the entry of the vessel or report of the vehicle, unless a longer time is granted by the collector, as provided in section 484, shall be sent to *a bonded warehouse or* the public stores and held as unclaimed at the risk and expense of the consignee in the case of merchandise and of the owner in the case of baggage, until entry thereof is made.

(b) SPECIAL DELIVERY PERMIT.—*The Secretary of the Treasury is authorized to provide by regulations for the issuing of special permits for delivery, prior to formal entry therefor, of perishable articles and other articles, the immediate delivery of which is necessary.*

SEC. 449. UNLADING AT PORT OF ENTRY.

Except as provided in sections 442 and 447 of this [Act, merchandise] *Act (relating to residue cargo and to bulk cargo respectively)*, *merchandise* and baggage imported in any vessel by sea shall be unladen at the port of entry to which such vessel is destined, unless (1) such vessel is compelled by any cause to put into another port of entry, and the collector of such port issues a permit for the unlading of such merchandise or baggage, or (2) the Secretary of the Treasury, because of an emergency existing at the port of destination, authorizes such vessel to proceed to another port of entry. Merchandise and baggage so unladen may be entered in the same manner as other imported merchandise or baggage and may be treated as unclaimed

merchandise or baggage and stored at the expense and risk of the owner thereof, or may be reladen without entry upon the vessel from which it was unladen for transportation to its destination.

SEC. 450. UNLADING ON SUNDAYS, HOLIDAYS, OR AT NIGHT.

No merchandise, baggage, or passengers arriving in the United States from any foreign port or place, and no bonded merchandise or baggage being transported from one port to another, shall be unladen from the carrying vessel or vehicle on Sunday, a holiday, or at night, except under special license granted by the collector under such regulations as the Secretary of the Treasury may prescribe.

SEC. 451. SAME—EXTRA COMPENSATION.

(a) BOND AND EXTRA COMPENSATION.—Before any such special license to unlade shall be granted, the master, owner, or agent, of such vessel or vehicle shall be required to give a bond in a penal sum to be fixed by the collector conditioned to indemnify the United States for any loss or liability which might occur or be occasioned by reason of the granting of such special license and to pay the compensation and expenses of the customs officers and employees [whose services are required] *assigned to duty* in connection with such unlading at night or on Sunday or a [holiday] *holiday*, in accordance with the provisions of section 5 of the Act entitled "An Act to provide for the lading or unlading of vessels at night, the preliminary entry of vessels, and for other purposes," approved February 13, 1911, as amended. In lieu of such bond the owner, or agent, of any vessel or vehicle or line of vessels or vehicles may execute a bond in a penal sum to be fixed by the Secretary of the Treasury to cover and include the issuance of special licenses for the unlading of vessels or vehicles belonging to such line for a period of one year from the date thereof.

(b) RAILROADS AND FERRIES.—*The provisions of section 5 of such Act of February 13, 1911, as amended, relating to extra compensation, shall not apply in respect of services rendered after the effective date of this Act in connection with railroad trains, ferryboats, or international bridges or tunnels. Any bond required to be given on account of a special license shall not be conditioned to pay the compensation and expenses of customs officers and employees assigned to duty in connection with railroad trains, ferryboats, or international bridges or tunnels.*

SEC. 452. LADING ON SUNDAYS, HOLIDAYS, OR AT NIGHT.

No merchandise or baggage entered for transportation under bond or for exportation with the benefit of drawback, or other merchandise or baggage required to be laden under customs supervision, shall be

laden on any vessel or vehicle at night or on Sunday or a holiday, except under special license therefor to be issued by the collector under the same conditions and limitations as pertain to the unlading of imported merchandise or merchandise being transported in bond.

SEC. 453. LADING AND UNLADING OF MERCHANDISE OR BAGGAGE—PENALTIES.

If any merchandise or baggage is laden on, or unladen from, any vessel or vehicle without a special license or permit therefor issued by the collector, the master of such vessel or the person in charge of such vehicle and every other person who knowingly is concerned, or who aids therein, or in removing or otherwise securing such merchandise or baggage, shall each be liable to a penalty equal to the value of the merchandise or baggage so laden or unladen, and such merchandise or baggage shall be subject to forfeiture, and if the value thereof is $500 or more, the vessel or vehicle on or from which the same shall be laden or unladen shall be subject to forfeiture.

SEC. 454. UNLADING OF PASSENGERS—PENALTY.

If any passenger is unladen from any vessel or vehicle without a special license or permit therefor issued by the collector, the master of such vessel or the person in charge of such vehicle and every other person who knowingly is concerned, or who aids therein, shall each be liable to a penalty of $500 for each such passenger so unladen.

SEC. 455. BOARDING AND DISCHARGING INSPECTORS.

[SEC. 454.] The collector for the district in which any vessel or vehicle arrives from a foreign port or place may put on board of such vessel or vehicle while within such district, and if necessary while going from one district to another, one or more inspectors or other customs officers to examine the cargo and contents of such vessel or vehicle and superintend the unlading thereof, and to perform such other duties as may be required by law or the customs regulations for the protection of the revenue. Such inspector or other customs officer may, if he shall deem the same necessary for the protection of the revenue, secure the hatches or other communications or outlets of such vessel or vehicle with customs seals or other proper fastenings while such vessel is not in the act of unlading and such fastenings shall not be removed without permission of the inspector or other customs officer. Such inspector or other customs officer may require any vessel or vehicle to discontinue or suspend unlading during the continuance of unfavorable weather or any conditions rendering the discharge of cargo dangerous or detrimental to the revenue. Any officer, owner, agent of the owner, or member of the crew of any such vessel who obstructs or hinders any such inspector or other customs officer in the performance of his duties, shall be liable to a penalty of not more than $500.

SEC. 456. COMPENSATION AND EXPENSES OF INSPECTORS BETWEEN PORTS.

[SEC. 455.] The compensation of any inspector or other customs officer, stationed on any vessel or vehicle while proceeding from one port to another and returning therefrom, shall be reimbursed to the Government by the master or owner of such vessel, together with the actual expense of such inspector or customs officer for subsistence, or in lieu of such expenses such vessel or vehicle may furnish such inspector or customs officer the accommodations usually supplied to passengers.

SEC. 457. TIME FOR UNLADING.

[SEC. 456.] Whenever any merchandise remains on board any vessel or vehicle from a foreign port more than twenty-five days after the date on which report of said vessel or vehicle was made, the collector may take possession of such merchandise and cause the same to be unladen at the expense and risk of the owners thereof, or may place one or more inspectors or other customs officers on board of said vessel or vehicle to protect the revenue. The compensation and expenses of any such inspector or customs officer for subsistence while on board of such vessel or vehicle shall be reimbursed to the Government by the owner or master of such vessel or vehicle.

[SEC. 457. GENERAL ORDER.—At the request of the consignee of any merchandise, or of the owner or master of the vessel or the person in charge of the vehicle in which the same is imported, any merchandise may be taken possession of by the collector after the expiration of one day after the entry of the vessel or report of the vehicle and may be unladen and held at the risk and expense of the consignee until entry thereof is made.]

SEC. 458. BULK CARGO, TIME FOR UNLADING.

The limitation of time for unlading shall not extend to vessels laden exclusively with merchandise in bulk consigned to one consignee and arriving at a port for orders, but if the master of such vessel requests a longer time to discharge its cargo, the compensation of the inspectors or other customs officers whose services are required in connection with the unlading shall, for every day consumed in unlading in excess of twenty-five days from the date of the vessel's entry, be reimbursed by the master or owner of such vessel.

SEC. 459. CONTIGUOUS COUNTRIES—REPORT AND MANIFEST.

The master of any vessel of less than five net tons carrying merchandise and the person in charge of any vehicle arriving in the United States from contiguous country, shall immediately report his arrival to the customs officer at the port of entry or customhouse which shall be nearest to the place at which such vessel or vehicle

shall cross the boundary line or shall enter the territorial waters of the United States, and if such vessel or vehicle have on board any merchandise, shall produce to such customs officer a manifest as required by law, and no such vessel or vehicle shall proceed farther inland nor shall discharge or land any merchandise, passengers, or baggage without receiving a permit therefor from such customs officer. The master of any such vessel, or the person in charge of any such vehicle who fails to report arrival in the United States as required by the provisions of this section shall be subject to a fine of $100 for each [offense, and if] *offense. If* any merchandise or baggage is unladen or discharged from any such vessel or vehicle without a permit therefor, the same, together with the vessel or vehicle in which imported, shall be subject to [forfeiture] *forfeiture; and if any passenger is unladen or discharged from any such vessel or vehicle without a permit therefor the master of such vessel or the person in charge of such vehicle shall be liable to a penalty of $500 for each such passenger so unladen or discharged.*

SEC. 460. SAME—PENALTIES FOR FAILURE TO REPORT OR FILE MANIFEST.

If any merchandise is imported or brought into the United States in any vessel or vehicle from a contiguous country without being so reported to the collector, or in case of the neglect or failure of the master of the vessel or the person in charge of the vehicle to file a manifest therefor, such merchandise and the vessel or vehicle shall be subject to forfeiture and the master of such vessel or the person in charge of such vehicle shall be liable to a penalty equal to the value of the merchandise imported in such vessel or vehicle which was not reported to the collector or included in the manifest.

SEC. 461. SAME—INSPECTION.

All merchandise and baggage imported or brought in from any contiguous country, except as otherwise provided by law or by regulations of the Secretary of the Treasury, shall be unladen in the presence of and be inspected by a customs officer at the first port of entry at which the same shall arrive; and such officer may require the owner, or his agent, or other person having charge or possession of any trunk, traveling bag, sack, valise, or other container, or of any closed vehicle, to open the same for inspection, or to furnish a key or other means for opening the same.

SEC. 462. SAME—FORFEITURE.

If such owner, agent, or other person shall fail to comply with his demand, the officer shall retain such trunk, traveling bag, sack, valise, or other container or closed vehicle, and open the same, and, as soon thereafter as may be practicable, examine the contents, and if any

article subject to duty or any article the importation of which is prohibited is found therein, the whole contents and the container or vehicle shall be subject to forfeiture.

SEC. 463. SAME—SEALED VESSELS AND VEHICLES.

To avoid unnecessary inspection of merchandise imported from a contiguous country at the first port of arrival, the master of the vessel or the person in charge of the vehicle in which such merchandise is imported may apply to the customs [or consular] officer of the United States stationed in the place from which such merchandise is shipped, and such officer may seal such vessel or vehicle. Any vessel or vehicle so sealed may proceed with such merchandise to the port of destination under such regulations as the Secretary of the Treasury may prescribe.

SEC. 464. SAME—PENALTIES IN CONNECTION WITH SEALED VESSELS AND VEHICLES.

If the master of such vessel or the person in charge of any such vehicle fails to proceed with reasonable promptness to the port of destination and to deliver such vessel or vehicle to the proper officers of the customs, or fails to proceed in accordance with such regulations of the Secretary of the Treasury, or unlades such merchandise or any part thereof at other than such port of destination, or disposes of any such merchandise by sale or otherwise, he shall be guilty of a felony and upon conviction thereof shall be fined not more than $1,000 or imprisoned for not more than five years, or both; and any such vessel or vehicle, with its contents, shall be subject to forfeiture.

SEC. 465. SAME—SUPPLIES.

The master of any vessel of the United States documented to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers shall, upon arrival from a foreign contiguous territory, file with the manifest of such vessel a detailed list of all supplies or other merchandise purchased in such foreign country for use or sale on such vessel, and also a statement of the cost of all repairs to and all equipment taken on board such vessel. The conductor or person in charge of any railway car arriving from a contiguous country shall file with the manifest of such car a detailed list of all supplies or other merchandise purchased in such foreign country for use in the United States. If any such supplies, merchandise, repairs, or equipment shall not be reported, the master, conductor, or other person having charge of such vessel or vehicle shall be liable to a fine of not less than $100 and not more than $500, or to imprisonment for not more than two years, or both.

SEC. 466. SAME—EQUIPMENT AND REPAIRS OF VESSELS.

Sections 3114 and 3115 of the Revised Statutes, *as amended by the Tariff Act of 1922*, are amended to read as follows:

"SEC. 3114. The equipments, or any part thereof, including boats, purchased for, or the repair parts or materials to be used, or the expenses of repairs made in a foreign country upon a vessel documented under the laws of the United States to engage in the foreign or coasting trade, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad valorem duty of 50 per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited. *For the purposes of this section, compensation paid to members of the regular crew of such vessel in connection with the installation of any such equipments or any part thereof, or the making of repairs, in a foreign country, shall not be included in the cost of such equipment or part thereof, or of such repairs.*

"SEC. 3115. If the owner or master of such [vessel, however, furnishes] *vessel furnishes* good and sufficient [evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination,] *evidence—*

"(1) That such equipment or parts thereof or repair parts or materials were purchased, or that such expenses of repairs were incurred, in a foreign country, in order to maintain such vessel in a seaworthy condition, or to repair damages suffered or to replace equipment damaged or worn out during the voyage, or to maintain such vessel in a sanitary and proper condition for the carriage of cargo or passengers; or

"(2) That such equipments or parts thereof or repair parts or materials, were manufactured or produced in the United States, and the labor necessary to install such equipments or to make such repairs were performed by residents of the United States, or by members of the regular crew of such vessel,

then the Secretary of the Treasury is authorized to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted

for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited."

Part III—Ascertainment, Collection, and Recovery of Duties

SEC. 481. INVOICE—CONTENTS.

(a) IN GENERAL.—All invoices of merchandise to be imported into the United States shall set forth—

(1) The port of entry to which the merchandise is destined;

(2) The time when, the place where, and the person by whom and the person to whom the merchandise is sold or agreed to be sold, or if to be imported otherwise than in pursuance of a purchase, the place from which shipped, the time when and the person to whom and the person by whom it is shipped;

(3) A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, or symbols under which sold by the seller or manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed;

(4) The quantities in the weights and measures of the country or place from which the merchandise is shipped, or in the weights and measures of the United States;

(5) The purchase price of each item in the currency of the purchase, if the merchandise is shipped in pursuance of a purchase or an agreement to purchase;

(6) If the merchandise is shipped otherwise than in pursuance of a purchase or an agreement to purchase, the value for each item, in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation;

(7) The kind of currency, whether gold, silver, or paper;

(8) All charges upon the merchandise, itemized by name and amount when known to the seller or shipper; or all charges by name (including commissions, insurance, freight, cases, containers, coverings, and cost of packing) included in the invoice prices when the amounts for such charges are unknown to the seller or shipper;

(9) All rebates, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise; and

(10) Any other facts deemed necessary to a proper appraisement, examination, and classification of the merchandise that the Secretary of the Treasury may require.

(b) SHIPMENTS NOT PURCHASED AND NOT SHIPPED BY MANUFACTURER.—If the merchandise is shipped to a person in the United States by a person other than the manufacturer, otherwise than by purchase, such person shall state on the invoice the time when, the place where, the person from whom such merchandise was purchased, and the price paid therefor in the currency of the purchase, stating whether gold, silver, or paper.

(c) PURCHASES IN DIFFERENT CONSULAR DISTRICTS.—When the merchandise has been purchased in different consular districts for shipment to the United States and is assembled for shipment and embraced in a single invoice which is produced for certification under the provisions of paragraph (2) of subdivision (a) of section 482 of this Act, the invoice shall have attached thereto the original bills or invoices received by the shipper, or extracts therefrom, showing the actual prices paid or to be paid for such merchandise. The consular officer to whom the invoice is so produced for certification may require that any such original bill or invoice be certified by the consular officer for the district in which the merchandise was purchased.

(d) EXCEPTIONS BY REGULATIONS.—*The Secretary of the Treasury may by regulations provide for such exceptions from or additions to the requirements of this section as he deems advisable.*

SEC. 482. CERTIFIED INVOICE.

(a) CERTIFICATION IN GENERAL.—Every invoice covering merchandise exceeding $100 in value shall, at or before the time of the shipment of the merchandise, or as soon thereafter as the conditions will permit, be produced for certification to the consular officer of the United States—

(1) For the consular district in which the merchandise was manufactured, or purchased, or from which it was to be delivered pursuant to contract;

(2) For the consular district in which the merchandise is assembled and repacked for shipment to the United States, if it has been purchased in different consular districts.

(b) DECLARATION.—Such invoices shall have indorsed thereon, when so produced, a verified declaration, in a form prescribed by the Secretary of the Treasury, stating whether the merchandise is sold or agreed to be sold, or whether it is shipped otherwise than in pursuance of a purchase or an agreement to purchase, that there is no other invoice differing from the invoice so produced, and that all the statements contained in such invoice and in such declaration are true and correct.

[(c) Every certified invoice shall be made out in triplicate or in quadruplicate, if desired by the shipper, for merchandise intended for immediate transportation, under the provisions of section 552 of this Act, and shall be signed by the seller or shipper, or the agent of either. Where any such invoice is signed by an agent, he shall state thereon the name of his principal.]

(c) MAKING AND SIGNING.—*Every certified invoice shall be made out in triplicate, or, for merchandise intended for immediate transportation under the provisions of section 552 of this Act, in quadruplicate, if desired by the shipper, and shall be signed by the seller or shipper, or the agent of either; but a person who has no interest in the merchandise except as broker or forwarder shall not be competent to sign any such invoice. Where any such invoice is signed by an agent, he shall state thereon the name of his principal.*

(d) CERTIFIED UNDER EXISTING LAW.—Such invoices shall be certified in accordance with the provisions of existing law.

[(e) The original of the invoice shall be filed in the office of the consular offcer by whom it was certified, to be there kept until the Secretary of State authorizes its destruction. The duplicate, and, if made, the quadruplicate shall be delivered to the exporter, to be forwarded to the consignee for use in making entry of the merchandise and the triplicate shall be promptly transmitted by the consular officer to the collector of customs at the port of entry named in the invoice.]

(e) DISPOSITION.—*The original of the invoice and, if made, the quadruplicate shall be delivered to the exporter, to be forwarded to the consignee for use in making entry of the merchandise, and the triplicate shall be promptly transmitted by the consular officer to the collector of customs at the port of entry named in the invoice. The duplicate shall be filed in the office of the consular officer by whom the invoice was certified, to be there kept until the Secretary of State authorizes its destruction.*

(f) CERTIFICATION BY OTHERS THAN AMERICAN CONSUL.—When merchandise is to be shipped from a place so remote from an American consulate as to render impracticable certification of the invoice by an American consular officer, such invoice may be certified by a consular officer of a nation at the time in amity with the United States, or if there be no such consular officer available such invoice shall be executed before a notary public or other officer having authority to administer oaths and having an official seal: *Provided*, That invoices for merchandise shipped to the United States from the Philippine Islands or any of its other possessions may be certified by the collector of customs or the person acting as such, or by his deputy.

(g) EFFECTIVE DATE.—*This section shall take effect sixty days after the date of enactment of this Act.*

SEC. 483. CONSIGNEE AS OWNER OF MERCHANDISE.

For the purposes of this title—

(*1*) All merchandise imported into the United States [shall, for the purposes of this title, be] *shall be* held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the cosignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof. The underwriters of abandoned merchandise and the salvors of merchandise saved from a wreck at sea or on or along a coast of the United States [may, for such purposes, be] *may be* regarded as the consignees.

(*2*) *A person making entry of merchandise under the provisions of subdivision (h) of section 484 (relating to entry on a duplicate bill of lading) shall be deemed the sole consignee thereof.*

SEC. 484. ENTRY OF MERCHANDISE.

(a) REQUIREMENT AND TIME.—Except as provided in sections 490, 498, 552, and 553 and in [subsection (d)] *subdivision (i)* of section [315] *336* of this Act, *and in subdivision (h) of this section*, the consignee of imported merchandise shall make entry therefor either in person or by an agent authorized by him in writing under such regulations as the Secretary of the Treasury may prescribe. Such entry shall be made at the customhouse within forty-eight hours, exclusive of Sundays and holidays, after the entry of the importing vessel or report of the vehicle, or after the arrival at the port of destination in the case of merchandise transported in bond, unless the collector authorizes in writing a longer time.

(b) PRODUCTION OF CERTIFIED INVOICE.—No merchandise shall be admitted to entry under the provisions of this section without the production of a certified invoice therefor, except that entry may be permitted if—

(1) The collector is satisfied that the failure to produce such invoice is due to causes beyond the control of the person making entry;

(2) Such person makes a verified declaration in writing that he is unable to produce such invoice and (A) files therewith a seller's or shipper's invoice, or (B) if he is not in possession of a seller's or shipper's invoice files therewith a statement of the value, or the price paid, in the form of an invoice; and

(3) Such person gives a bond [in a penal sum to be fixed by the Secretary of the Treasury] for the production of such certified invoice within six [months, and the payment of the penal sum so fixed as liquidated damages in the event such invoice is not so produced] *months.*

The Secretary of the Treasury may by regulations provide for such exceptions from the requirements of this subdivision as he deems advisable.

(c) PRODUCTION OF BILL OF LADING.—The consignee shall produce the bill of lading at the time of making entry, except that

(1) If the collector is satisfied that no bill of lading has been issued, the shipping receipt or other evidence satisfactory to the collector may be accepted in lieu thereof; [and]

(2) The collector is authorized to permit entry and to release merchandise from customs custody without the production of the bill of lading if the person making such entry gives a bond satisfactory to the collector, in a sum equal to not less than one and one-half times the invoice value of the merchandise, to produce such bill of lading, to relieve the collector of all liability, to indemnify the collector against loss, to defend every action brought upon a claim for loss or damage, by reason of such release from customs custody or a failure to produce such bill of lading and to entitle any person injured by reason of such release from customs custody to sue on such bond in his own name, without making the collector a party thereto. Any person so injured by such release may sue on such bond to recover any damages so sustained by [him.] *him; and*

(3) The provisions of this subdivision shall not apply in the case of an entry under subdivision (h) of this section (relating to entry on a duplicate bill of lading).

(d) SIGNING AND CONTENTS.—Such entry shall be signed by the consignee, or his agent, and shall set forth such facts in regard to the importation as the Secretary of the Treasury may require for the purpose of assessing duties and to secure a proper examination, inspection, appraisement, and liquidation, and shall be accompanied by such invoices, bills of lading, certificates and documents as are required by law and regulations promulgated thereunder.

(e) STATISTICAL ENUMERATION.—The Secretary of the [Treasury and the Secretary of Commerce] *Treasury, the Secretary of Commerce, and the Chairman of the United States Tariff Commission* are authorized and directed to establish from time to time for statistical purposes an enumeration of articles in such detail as in their judgment may be necessary, comprehending all merchandise imported into the United States, and as a part of the entry there shall be attached thereto or included therein an accurate statement specifying, in terms of such detailed enumeration, the kinds and quantities of all merchandise imported and the value of the total quantity of each kind of article.

(f) PACKAGES INCLUDED.—If any of the certificates or documents necessary to make entry of any part of merchandise arriving on

one vessel or vehicle and consigned to one consignee have not arrived, such part may be entered subsequently, and notation of the packages or cases to be omitted from the original entry shall be made thereon. One or more packages arriving on one vessel or vehicle addressed for delivery to one person and imported in another package containing packages addressed for delivery to other persons may be separately entered, under such rules and regulations as the Secretary of the Treasury may prescribe. All other merchandise arriving on one vessel or vehicle and consigned to one consignee shall be included in one entry.

(g) STATEMENT OF COST OF PRODUCTION.—Under such regulations as the Secretary of the Treasury may prescribe, the collector or the appraiser may require a verified statement from the manufacturer or producer showing the cost of production of the imported merchandise, when necessary to the appraisement of such merchandise.

(h) ENTRY ON DUPLICATE BILL OF LADING.—*And person may, upon the production of a duplicate bill of lading signed or certified to be genuine by the issuing carrier, make entry for the merchandise in respect of which such bill of lading is issued, in the manner and subject to the requirements prescribed in this section (or in regulations promulgated hereunder) in the case of a consignee within the meaning of paragraph (1) of section 483, except that such person shall make such entry in his own name. No merchandise so entered shall be released from customs custody except to such carrier, but the person so making entry shall be liable for the payment of all additional and increased duties on such merchandise.*

SEC. 485. DECLARATION.

(a) REQUIREMENT—FORM AND CONTENTS.—Every consignee making an entry under the provisions of section 484 of this Act shall make and file therewith, in a form to be prescribed by the Secretary of the Treasury, a declaration under oath, stating—

(1) Whether the merchandise is imported in pursuance of a purchase or an agreement to purchase, or whether it is imported otherwise than in pursuance of a purchase or agreement to purchase;

(2) That the prices set forth in the invoice are true, in the case of merchandise purchased or agreed to be purchased; or in the case of merchandise secured otherwise than by purchase or agreement to purchase, that the statements in such invoice as to [foreign value] *value or price* are true to the best of his knowledge and belief;

(3) That all other statements in the invoice or other documents filed with the entry, or in the entry itself, are true and correct; and

(4) That he will produce at once to the collector any invoice, paper, letter, document, or information received showing that any such prices or statements are not true or correct.

(b) BOOKS AND PERIODICALS.—The Secretary of the Treasury is authorized to prescribe regulations for one declaration in the case of books, magazines, newspapers, and periodicals published and imported in successive parts, numbers, or volumes, and entitled to free entry.

(c) AGENTS.—In the event that an entry is made by an agent under the provisions of section 484 of this Act and such agent is not in possession of such declaration of the consignee, such agent shall give a bond [, in a form and of a penal sum prescribed by the Secretary of the Treasury,] to produce such declaration.

[(d) A consignee shall not be liable for any additional or increased duties if (1) he declares at the time of entry that he is not the actual owner of the merchandise, (2) he furnishes the name and address of such owner, and (3) within ninety days from the date of entry he produces a declaration of such owner conditioned that he will pay all additional and increased duties, under such regulations as the Secretary of the Treasury may prescribe. Such owner shall possess all the rights of a consignee.]

[(e)] (d) SEPARATE FORMS FOR PURCHASE AND NONPURCHASE IMPORTATIONS.—The Secretary of the Treasury shall prescribe separate forms for the declaration in the case of merchandise which is imported in pursuance of a purchase or agreement to purchase and merchandise which is imported otherwise than in pursuance of a purchase or agreement to purchase.

[(f)] (e) DECEASED OR INSOLVENT PERSONS—PARTNERSHIPS AND CORPORATIONS.—Whenever such merchandise is consigned to a deceased person, or to an insolvent person who has assigned the same for the benefit of his creditors, the executor or administrator, or the assignee of such person or receiver or trustee in bankruptcy, shall be considered as the consignee; when consigned to a partnership the declaration of one of the partners only shall be required, and when consigned to a corporation such declaration may be made by any officer of such corporation, or by any other person specifically authorized by [the board of directors] *any officer* of such corporation to make the same.

[SEC. 486. BOND.—Upon entry of any merchandise, none of which or a part only of which is sent to the public stores for inspection, examination, or appraisal, the consignee shall give a bond, conditioned that he will produce all invoices, declarations, and other documents or papers required by law or regulations made in pursuance thereof upon the entry of imported merchandise; and that he will

comply with all the requirements of the laws or regulations made in pursuance thereof relating to the importation and admission of such merchandise and will return to the collector, when demanded by such collector, not later than ten days after the appraiser's report, such of the merchandise as was not sent to the public stores, and also will return to the collector, on demand by him, any and all merchandise found not to comply with the law and regulations governing its admission into the commerce of the United States. Such bond shall be given in a form and in a penalty to be prescribed by the Secretary of the Treasury, the penalty thereof to be paid as liquidated damages: *Provided*, That instead of a bond upon each entry the Secretary of the Treasury may prescribe a bond to be taken from any consignee to cover all importations entered by him within a period of one year from the date thereof.]

SEC. 486. ADMINISTRATION OF OATHS.

(a) CUSTOMS OFFICERS.—*The following officers and employees may administer any oaths required or authorized by law or regulations promulgated thereunder in respect of any matter coming before such officers or employees in the performance of their official duties: (1) Any customs officer appointed by the President; (2) the chief assistant of any such officer or any officer or employee of the customs field service designated for the purpose by such officer or by the Secretary of the Treasury; and (3) any officer or employee of the Bureau of Customs designated for the purpose by the Secretary of the Treasury.*

(b) POSTMASTERS.—*The postmaster or assistant postmaster of the United States at any post office where customs officers are not stationed, is hereby authorized to administer any oaths required to be made to statements in customs documents by importers of merchandise, not exceeding $100 in value, through the mails.*

(c) NO COMPENSATION.—*No compensation or fee shall be demanded or accepted for administering any oath under the provisions of this section.*

[SEC. 487. The consignee, or his agent, may, at the time entry is made or at any time before the invoice or the merchandise has come under the observation of the appraiser for the purpose of appraisement, make such additions in the entry to or such deductions from the cost or value given in the invoice as in his opinion may raise or lower the same to the value of such merchandise.]

SEC. 487. VALUE IN ENTRY—AMENDMENT.

The consignee or his agent may, at the time entry is made, or at any time before the invoice or the merchandise, or any part thereof, has come under the observation of the appraiser, assistant appraiser, examiner or examiner's clerk, or person acting as such appraiser,

assistant appraiser, examiner or examiner's clerk, for the purpose of examination or appraisement of the merchandise, make in the entry such additions to or deductions from the cost or value given in the invoice as, in his opinion, may raise or lower the same to the value of such merchandise; except that in the case of coal tar products dutiable under paragraph 27 or 28 of Title I such additions to or deductions from the cost or value given in the invoice may be made at any time before the invoice or the merchandise, or any part thereof, has come under the observation of the appraiser for the purpose of appraisement. The Secretary of the Treasury is authorized to make such regulations as he may deem necessary to carry out the provisions of this section.

SEC. 488. APPRAISEMENT OF MERCHANDISE.

The collector within whose district any merchandise is entered shall cause such merchandise to be appraised.

SEC. 489. ADDITIONAL DUTIES.

If the final appraised value of any article of imported merchandise which is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the entered value, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total final appraised value thereof for each 1 per centum that such final appraised value exceeds the value declared in the entry. Such additional duty shall apply only to the particular article or articles in each invoice that are so advanced in value upon final appraisement and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the final appraised value does not exceed the amount of duty that would be imposed if the final appraised value did not exceed the entered value, and shall be limited to 75 per centum of the final appraised value of such article or articles. Such additional duties shall not be construed to be penal and shall not be remitted nor payment thereof in any way avoided, except in the case of a [manifest] clerical error, upon the order of the Secretary of the Treasury, or in any case upon the finding of the Board of General Appraisers, upon a petition filed *at any time after final appraisement and before the expiration of sixty days after liquidation* and supported by satisfactory evidence under such rules as the board may prescribe, that the entry of the merchandise at a less value than that returned upon final appraisement was without any intention to defraud the revenue of the United States or to conceal or misrepresent the facts of the case or to deceive the appraiser as to the value of the merchandise. If the appraised value of any merchandise exceeds the value declared in the entry by more than 100 per centum, such entry shall be pre-

sumptively fraudulent, and the collector shall seize the whole case or package containing such merchandise and proceed as in case of forfeiture for violation of the customs laws; and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he rebuts such presumption of fraud by sufficient evidence.

Upon the making of such order or finding, the additional duties shall be remitted or refunded, wholly or in part, and the entry shall be liquidated or reliquidated accordingly. Such additional duties shall not be refunded in case of exportation of the merchandise, nor shall they be subject to the benefit of drawback. All additional duties, penalties, or forfeitures applicable to merchandise entered in connection with a certified invoice shall be alike applicable to merchandise entered in connection with a seller's or shipper's invoice or statement in the form of an invoice. [Duties shall not, however, be assessed upon an amount less than the entered value, except in a case where the importer certifies at the time of entry that the entered value is higher than the value as defined in this Act, and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement or re-reappraisement, and the importer's contention in said pending cases shall subsequently be sustained, wholly or in part, by a final decision on reappraisement or re-reappraisement, and it shall appear that the action of the importer on entry was so taken in good faith, after due diligence and inquiry on his part, and the collector shall liquidate the entry in accordance with the final appraisement.]

SEC. 490. GENERAL ORDER.

(a) INCOMPLETE ENTRY.—Whenever entry of any imported merchandise is not made within the time provided by law or the regulations prescribed by the Secretary of the Treasury, or whenever entry of such merchandise is incomplete because of failure to pay the estimated duties, or whenever, in the opinion of the collector, entry of such merchandise can not be made for want of proper documents or other cause, or whenever the collector believes that any merchandise is not correctly and legally invoiced, he shall take the merchandise into his custody and send it to a bonded warehouse or public store, to be held at the risk and expense of the consignee until entry is made or completed and the proper documents are produced, or a bond given for their production.

(b) AT REQUEST OF CONSIGNEE.—*At the request of the consignee of any merchandise, or of the owner or master of the vessel or the person in charge of the vehicle in which the same is imported, any*

merchandise may be taken possession of by the collector after the expiration of one day after the entry of the vessel or report of the vehicle and may be unladen and held at the risk and expense of the consignee until entry thereof is made.

SEC. 491. UNCLAIMED MERCHANDISE.

[If any merchandise of which possession has been taken by the collector shall remain in bonded warehouse or public store for one year without entry thereof having been made and the duties and charges thereon paid, such merchandise shall be appraised by the appraiser of merchandise and sold by the collector at public auction as abandoned to the Government, under such regulations as the Secretary of the Treasury shall prescribe.] *Any merchandise of which possession has been taken by the collector which shall remain in bonded warehouse or public store for one year from the date of importation without entry thereof having been made and the duties and charges thereon paid, and any merchandise, destined to a foreign country, entered for transportation in bond through the United States, which shall remain in the United States during a period of one year from the date of its arrival at the port of exit (but in no case less than one year after the effective date of this Act) without having been entered for consumption or warehouse, shall be considered unclaimed and abandoned to the Government and shall be appraised by the appraiser of merchandise and sold by the collector at public auction under such regulations as the Secretary of the Treasury shall prescribe.* All gunpowder and other explosive substances and merchandise liable to depreciation in value by damage, leakage, or other cause to such extent that the proceeds of sale thereof may be insufficient to pay the duties, storage, and other charges, if permitted to remain in public store or bonded warehouse for a period of one year, may be sold forthwith, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 492. DESTRUCTION OF ABANDONED OR FORFEITED MERCHANDISE.

Except as provided in section 3369 of the Revised Statutes, as amended (*relating to tobacco and snuff*), *and in section 901 of the Revenue Act of 1926* (*relating to distilled spirits*), any merchandise abandoned or forfeited to the Government under the preceding or any other provision of the customs laws, which is subject to internal revenue tax and which the collector shall be satisfied will not sell for a sufficient amount to pay such taxes, shall be forthwith destroyed under regulations to be prescribed by the Secretary of the Treasury, instead of being sold at auction.

SEC. 493. PROCEEDS OF SALE.

The surplus of the proceeds of sales under section 491 of this Act, after the payment of storage charges, expenses, duties, and the satisfaction of any lien for freight, charges, or contribution in general average, shall be deposited by the collector in the Treasury of the United States, if claim therefor shall not be filed with the collector within ten days from the date of sale, and the sale of such merchandise shall exonerate the master of any vessel in which the merchandise was imported from all claims of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any surplus of the proceeds of sale.

SEC. 494. EXPENSE OF WEIGHING AND MEASURING.

In all cases in which the invoice or entry does not state the weight, quantity, or measure of the merchandise, the expense of ascertaining the same shall be collected from the consignee before its release from customs custody.

SEC. 495. PARTNERSHIP BOND.

When any bond is required by law *or regulations* to be executed by any partnership for any purpose connected with the transaction of business at any customhouse, the execution of such bond by any member of such partnership shall bind the other partners in like manner and to the same extent as if such other partners had personally joined in the execution, and an action or suit may be instituted on such bond against all partners as if all had executed the same.

SEC. 496. EXAMINATION OF BAGGAGE.

The collector may cause an examination to be made of the baggage of any person arriving in the United States in order to ascertain what articles are contained therein and whether subject to duty, free of duty, or prohibited notwithstanding a declaration and entry therefor has been made.

SEC. 497. SAME—PENALTIES.

Any article not included in the declaration and entry as made, and, before examination of the baggage was begun, not mentioned in writing by such person, if written declaration and entry was required, or orally if written declaration and entry was not required, shall be subject to forfeiture and such person shall be liable to a penalty equal to the value of such article.

SEC. 498. ENTRY UNDER REGULATIONS.

(a) AUTHORIZED FOR CERTAIN MERCHANDISE.—The Secretary of the Treasury is authorized to prescribe rules and regulations for the declaration and entry of—

(1) Merchandise not exceeding $100 in value, including such merchandise imported through the mails;

(2) Merchandise damaged [by fire or marine casualty] on the voyage of importation, *by fire or through marine casualty or any other cause, without fault on the part of the shipper*;

(3) Merchandise recovered from a wrecked or stranded vessel;

(4) Household effects used abroad and personal effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(5) Articles sent by persons in foreign countries as gifts to persons in the United States;

(6) Articles carried on the person or contained in the baggage of a person arriving in the United States;

(7) Tools of trade of a person arriving in the United States;

(8) Personal effects of citizens of the United States who have died in a foreign country;

(9) Merchandise within the provisions of sections 465 and 466 of this Act (*relating to supplies, repairs, and equipment, on vessels and railway cars*) at the first port of arrival;

(10) Merchandise when in the opinion of the Secretary of the Treasury the value thereof can not be declared; and

(11) Merchandise within the provisions of the Act entitled "An Act to expedite the delivery of imported parcels and packages, not exceeding $500 in value," approved June 8, 1896.

(b) APPLICATION OF GENERAL PROVISIONS.—The Secretary of the Treasury is authorized to include in such rules and regulations any of the provisions of section 484 or 485 of this Act (*relating, respectively, to entry and to declaration of merchandise generally*).

SEC. 499. EXAMINATION OF MERCHANDISE.

Imported merchandise, required by law or regulations made in pursuance thereof to be inspected, examined, or appraised, shall not be delivered from customs custody, except as otherwise provided in this Act, until it has been inspected, examined, or appraised and is reported by the appraiser to have been truly and correctly invoiced and found to comply with the requirements of the laws of the United States. The collector shall designate the packages or quantities covered by any invoice or entry which are to be opened and examined for the purpose of appraisement or otherwise and shall order such packages or quantities to be sent to the public stores or other places for such purpose. Not less than one package of every invoice and not less than one package of every ten packages of merchandise, shall be so designated unless the Secretary of the Treasury, from the character and description of the merchandise, is of the opinion that the examination of a less proportion of packages will amply protect the revenue and by special regulation permit a less number of packages to be examined. The collector or the appraiser may require

such additional packages or quantities as either of them may deem necessary. If any package is found by the appraiser to contain any article not specified in the invoice and he reports to the collector that in his opinion such article was omitted from the invoice with fraudulent intent on the part of the seller, shipper, owner, or agent, the contents of the entire package in which such article is found shall be liable to seizure, but if the appraiser reports that no such fraudulent intent is apparent then the value of said article shall be added to the entry and the duties thereon paid accordingly. If a deficiency is found in quantity, weight, or measure in the examination of any package, report thereof shall be made to the collector, who shall make allowance therefor in the liquidation of duties.

SEC. 500. DUTIES OF APPRAISING OFFICERS.

(a) APPRAISER.—It shall be the duty of the appraiser under such rules and regulations as the Secretary of the Treasury may prescribe—

(1) To appraise the merchandise in the unit of quantity in which the merchandise is usually bought and sold by ascertaining or estimating the value thereof by all reasonable ways and means in his power, any statement of cost or cost of production in any invoice, affidavit, declaration, or other document to the contrary notwithstanding;

(2) To ascertain the number of yards, parcels, or quantities of the merchandise ordered or designated for examination;

(3) To ascertain whether the merchandise has been truly and correctly invoiced;

(4) To describe the merchandise in order that the collector may determine the dutiable classification thereof; and

(5) To report his decisions to the collector.

[(b) At ports where there are assistant appraisers provided for by law the appraiser shall have power to review and to revise and correct the reports of such assistant appraisers.]

(b) REPORTS OF APPRAISER'S SUBORDINATES.—*The appraiser shall have power to review, revise, and correct the reports of his subordinate officers.*

(c) CHIEF ASSISTANT AND DEPUTY APPRAISERS.—*The duties of the chief assistant appraiser and deputy appraisers shall be prescribed by the Secretary of the Treasury. During the absence or disability of the appraiser, or in the event that there is no appraiser, the chief assistant appraiser shall exercise the powers and perform the duties of the appraiser.*

[(c)] (d) ASSISTANT APPRAISERS.—It shall be the duty of an assistant apprasier—

(1) To examine and inspect such merchandise as the appraiser may direct, and to report to him the value thereof;

(2) To revise and correct the reports and to supervise and direct the work of such examiners and other employees as the appraiser may designate; and

(3) To assist the appraiser, under such regulations as the Secretary of the Treasury or the appraiser may prescribe.

[(d)] (e) EXAMINERS.—It shall be the duty of an examiner to examine and inspect the merchandise and report the value and such other facts as the appraiser may require in his appraisement or report, and to perform such other duties as may be prescribed by rules and regulations of the Secretary of the Treasury or the appraiser.

[(e)] (f) ACTING APPRAISER.—The Secretary of the Treasury is authorized to designate an officer of the customs as acting appraiser at a port where there is no appraiser. Such acting appraiser shall take the oath, perform all the duties, and possess all the powers of an appraiser. *The Secretary of the Treasury may appoint an officer of the customs who shall perform the functions of acting appraiser during the absence or disability of such acting appraiser.*

SEC. 501. NOTICE OF APPRAISEMENT—REAPPRAISEMENT.

The collector shall give written notice of appraisement to the consignee, his agent, or his attorney, if (1) the appraised value is higher than the entered value, (2) a change in the classification of the merchandise results from the appraiser's determination of value, or (3) the appraisement is made on a basis of value different from the basis of value stated in the entry. [The] *Subject to the provisions of subdivision (b) of section 402 of this Act (relating to review of the appraiser's decision by the Secretary of the Treasury), the* decision of the appraiser shall be final and conclusive upon all parties unless a written appeal for a reappraisement is filed with or mailed to the Board of General Appraisers by the collector within sixty days after the date of the appraiser's report, or filed by the consignee or his agent with the collector within [ten] *thirty* days after the date of personal delivery, or if mailed the date of mailing of written notice of appraisement to the consignee, his agent, or his attorney. No such appeal filed by the consignee or his agent shall be deemed valid, unless he has complied with all the provisions of this Act relating to the entry and appraisement of such merchandise. Every such appeal shall be transmitted with the entry and the accompanying papers by the collector to the Board of General Appraisers and shall be assigned to one of the general appraisers, who [shall ascertain and return the value of the merchandise and shall give reasonable notice] *shall, after affording the parties an opportunity to be heard, determine the dutiable value of the merchandise. Reasonable notice shall be given* to the importer and to the person designated to represent the Government in such proceedings of the

time and place of the hearing, at which the parties and their attorneys shall have an opportunity to introduce evidence and to hear and cross-examine the witnesses of the other party and to inspect all samples and all papers admitted or offered as evidence. In finding such value affidavits *and depositions* of persons whose attendance can not reasonably be had, price [lists,] *lists and* catalogues, reports or depositions of consuls, special agents, collectors, appraisers, assistant appraisers, examiners, and other officers of the Government may be [considered] *admitted in evidence.* Copies of official documents, when certified by an official duly authorized by the Secretary of the Treasury, may be admitted in evidence with the same force and effect as original documents. *The value found by the appraiser shall be presumed to be the value of the merchandise and the burden shall rest upon the party who challenges its correctness to prove otherwise.*

[The decision of the general appraiser, after argument on the part of the interested parties if requested by them or by either of them, shall] *The general appraiser shall, after argument on the part of any of the interested parties requesting to be heard, render his decision in writing together with a statement of the reasons therefor and of the facts on which the decision is based. Such decision shall* be final and conclusive upon all parties unless within [ten] *thirty* days from the date of the filing of the decision with the collector an application for its review shall be filed with or mailed to said board by the collector or other person authorized by the Secretary of the Treasury, and a copy of such application mailed to the consignee, or his agent or attorney, or filed by the consignee, or his agent or attorney, with the collector, by whom the same shall be forthwith forwarded to the Board of General Appraisers. Every such application shall be assigned by the Board of General Appraisers to a board of three general appraisers, who shall consider the case upon the samples of the merchandise, if there be any, and the record made before the general appraiser, and, [after argument on the part of the parties if requested by them or either of them,] *after hearing argument on the part of any of the interested parties requesting to be heard,* shall affirm, reverse, or modify the decision of the general appraiser or remand the case to the general appraiser for further proceedings, and shall state its action in a written decision, to be forwarded to the collector, setting forth the facts upon which the finding is based and the reasons therefor. The decision of the Board of General Appraisers shall be final and conclusive upon all parties unless an appeal shall be taken by either party to the Court of Customs *and Patent* Appeals upon a question or questions of law only within the time and in the manner provided by section 198 of [an Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March 3, 1911] *the Judicial Code, as amended.*

SEC. 502. REGULATIONS FOR APPRAISEMENT AND CLASSIFICATION.

(a) POWERS OF SECRETARY OF THE TREASURY.—The Secretary of the Treasury shall establish and promulgate such rules and regulations not inconsistent with the law, and may disseminate such information as may be necessary to secure a just, impartial, and uniform appraisement of imported merchandise and the classification and assessment of duties thereon at the various ports of entry, and may direct any appraiser, deputy appraiser, assistant appraiser, or examiner of merchandise to go from one port of entry to another for the purpose of appraising or assisting in appraising merchandise imported at such port.

(b) REVERSAL OF SECRETARY'S RULINGS.—No ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney General recommending the same, or a final decision of the Board of General Appraisers.

(c) DUTIES OF CUSTOMS OFFICERS.—It shall be the duty of all officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty arises as to the true construction or meaning of any part of the revenue laws, the decision of the Secretary shall be binding upon all officers of the customs.

SEC. 503. TIME FOR APPRAISER'S RETURN.

The appraiser shall report the value of the merchandise to the collector within one hundred and twenty days after the date of entry thereof; except that the Secretary of the Treasury may, upon application in any case, grant such extension of time as he may deem necessary.

SEC. 504. DUTIABLE VALUE.

[SEC. 503. Whenever imported merchandise is subject to an ad valorem rate of duty or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the value returned by the appraiser, general appraiser, or Board of General Appraisers, as the case may be.]

(a) GENERAL RULE.—*Except as provided in section 562 of this Act (relating to withdrawal from manipulating warehouses) and in subdivision (b) and (c) of this section, the basis for the assessment of duties on imported merchandise subject to ad valorem rates of duty shall be the entered value or the final appraised value, whichever is higher.*

(b) ENTRIES PENDING REAPPRAISEMENT.—*If the importer certifies at the time of entry that he has entered the merchandise at a value higher than the value as defined in this Act because of advances by the appraiser in similar cases then pending on appeal for reappraisement or re-reap-*

praisement, or on request for review by the Secretary of the Treasury on basis of value, and if the importer's contention in such pending cases shall subsequently be sustained, wholly or in part, by a final decision on reappraisement or re-reappraisement, or on such review by the Secretary of the Treasury, and if it shall appear that such action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, the collector shall liquidate the entry in accordance with the final appraisement.

(c) FAILURE OF APPRAISER TO MAKE RETURN.—*If, in the case of merchandise for which entry is made after this Act becomes effective, the appraiser fails to report the value to the collector within the period prescribed by law, the entered value shall be deemed the final appraised value; except that in the case of an entry under subdivision (b) of this section, the entered value less the amount added in the entry because of advances by the appraiser in similar cases, shall be deemed the final appraised value.*

(d) BASIS OF RATE.—*For the purpose of determining the rate of duty to be assessed upon any merchandise when the rate is based upon or regulated in any manner by the value of the merchandise, the final appraised value shall (except as provided in section 562 of this Act) be taken to be the value of the merchandise.*

(e) COVERINGS AND CONTAINERS.—If there shall be used for covering or holding imported merchandise, whether dutiable or free of duty, any unusual material, article, or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duties shall be levied upon such material, article, or form at the rate or rates to which the same would be subjected if separately imported.

SEC. 505. PAYMENT OF DUTIES.

[SEC. 504.] The consignee shall deposit with the collector, at the time of making entry, unless the merchandise is entered for warehouse or transportation, or under bond, the amount of duty estimated to be payable thereon. Upon receipt of the appraiser's report and of the various reports of landing, weight, gauge, or measurement the collector shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise as provided by law and shall give notice of such liquidation in the form and manner prescribed by the Secretary of the Treasury, and collect any increased or additional duties due or refund any excess of duties deposited as determined on such liquidation.

SEC. 506. ALLOWANCE FOR ABANDONMENT AND DAMAGE.

[SEC. 505.] Allowance shall be made in the estimation and liquidation of duties under regulations prescribed by the Secretary of the Treasury in the following cases:

[(1) Where the importer abandons, within ten days after entry to the United States all or any portion amounting to 10 per centum or more of the total value or quantity of merchandise in any invoice, and delivers the portion so abandoned to such place as the collector directs unless the collector is satisfied that it is so far destroyed as to be nondeliverable;]

(1) ABANDONMENT WITHIN TEN DAYS.—*Where the importer abandons to the United States, within ten days after entry in the case of merchandise not sent to the appraiser's stores for examination or within ten days after the release of the examination packages or quantities of merchandise in the case of merchandise sent to the appraiser's stores for examination, any imported merchandise representing 5 per centum or more of the total value of all the merchandise of the same class or kind entered in the invoice in which the item appears, and delivers, within the applicable ten-day period, the portion so abandoned to such place as the collector directs unless the collector is satisfied that the merchandise is so far destroyed as to be nondeliverable;*

[(2) Where, at the time of importation, 5 per centum or more of the total value or quantity of fruit or other perishable merchandise in any invoice is decayed or injured so that its commercial value has been destroyed;]

[(3)] (2) PERISHABLE MERCHANDISE, CONDEMNED.—Where fruit or other perishable merchandise has been condemned at the port of entry, within ten days after landing, by the health officers or other legally constituted authorities, and the consignee, within five days after such condemnation, files with the collector written notice thereof, an invoiced description and the location thereof, and the name of the vessel or vehicle in which imported.

SEC. 507. TARE AND DRAFT.

[SEC. 506.] The Secretary of the Treasury is hereby authorized to prescribe and issue regulations for the ascertainment of tare upon imported merchandise, including the establishment of reasonable and just schedule tares therefor, but in no case shall there be any allowance for draft or for impurities, other than excessive moisture and impurities not usually found in or upon such or similar merchandise.

SEC. 508. COMMINGLING OF GOODS.

[SEC. 507.] Whenever dutiable merchandise and merchandise which is free of duty or merchandise subject to different rates of duty are so packed together or mingled that the quantity or value of each class of such merchandise can not be readily ascertained by the customs officers, the whole of such merchandise shall be subject to the highest rate of duty applicable to any part thereof, unless the importer or consignee shall segregate such merchandise at his own risk and expense under customs supervision within ten days after entry

thereof, in order that the quantity and value of each part or class thereof may be ascertained.

SEC. 509. EXAMINATION OF IMPORTER AND OTHERS.

[SEC. 508.] Collectors, appraisers, general appraisers, and boards of general appraisers may cite to appear before them or any of them and to examine upon oath, which said officers or any of them are hereby authorized to administer, any owner, importer, consignee, agent, or other person upon any matter or thing which they, or any of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or the value thereof or the rate or amount of duty; and they, or any of them, may require the production of any letters, accounts, contracts, invoices, or other documents relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved, under such rules as the Board of General Appraisers may prescribe, and such evidence may be given consideration in [all] subsequent proceedings relating to such merchandise.

SEC. 510. PENALTIES FOR REFUSAL TO GIVE TESTIMONY.

[SEC. 509.] If any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer, or consignee, the appraisement last made of such merchandise, whether made by an appraiser, a general appraiser, or a board of general appraisers, shall be final and conclusive against such person; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited or the value thereof may be recovered from him.

[SEC. 510. INSPECTION OF EXPORTER'S BOOKS.—If any person manufacturing, producing, selling, shipping, or consigning merchandise exported to the United States fails, at the request of the Secretary of the Treasury, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the market value or classification of such merchandise, then while such failure continues the Secretary of the Treasury, under regulations prescribed by him, (1) shall prohibit

the importation into the United States of merchandise manufactured, produced, sold, shipped, or consigned by such person, and (2) may instruct the collectors to withhold delivery of merchandise manufactured, produced, sold, shipped or consigned by such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.]

SEC. 511. INSPECTION OF IMPORTER'S BOOKS.

If any person importing merchandise into the United States or dealing in imported merchandise fails, at the request of the Secretary of the Treasury, or an appraiser, or person acting as appraiser, or a collector, or a general appraiser, or the Board of General Appraisers, as the case may be, to permit a duly accredited officer of the United States to inspect his books, papers, records, accounts, documents, or correspondence, pertaining to the value or classification of such merchandise, then while such failure continues the Secretary of the Treasury, under regulations prescribed by him, (1) shall prohibit the importation of merchandise into the United States by or for the account of such persons, and (2) shall instruct the collectors to withhold delivery of merchandise imported by or for the account of such person. If such failure continues for a period of one year from the date of such instructions the collector shall cause the merchandise, unless previously exported, to be sold at public auction as in the case of forfeited merchandise.

SEC. 512. DEPOSIT OF DUTY RECEIPTS.

All moneys paid to any collector for unascertained duties or for duties paid under protest against the rate or amount of duties charged shall be deposited to the credit of the Treasurer of the United States and shall not be held by the collectors to await any ascertainment of duties or the result of any litigation in relation to the rate or amount of duties legally chargeable and collectible in any case where money is so paid.

SEC. 513. COLLECTOR'S IMMUNITY.

No collector or other customs officer shall be in any way liable to any owner, importer, consignee, or agent or any other person for or on account of any rulings or decisions as to the appraisement or the classification of any imported merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent might under this Act be entitled to protest or appeal from the decision of such collector or other officer.

SEC. 514. PROTEST AGAINST COLLECTOR'S DECISIONS.

[All] *Except as provided in subdivision (b) of section 516 of this Act (relating to protests by American manufacturers, producers, and wholesalers), all* decisions of the collector, including the legality of all orders and findings entering into the same, as to the rate and amount of duties chargeable, and as to all exactions of whatever character (within the jurisdiction of the Secretary of the Treasury), and his decisions excluding any merchandise from entry or delivery, under any provision of the customs [revenue] laws, and his liquidation *or reliquidation* of any entry, or refusal to pay any claim for drawback, or his refusal to reliquidate any entry for a clerical error discovered within one year after the date of entry, or within sixty days after liquidation *or reliquidation* when *such* liquidation *or reliquidation* is made more than ten months after the date of entry, shall, *upon the expiration of sixty days after the date of such liquidation, reliquidation, decision, or refusal,* be final and conclusive upon all persons (*including the United States and any officer thereof*), unless the importer, consignee, or agent of the person paying such charge or exaction, or filing such claim for drawback, or seeking such entry or delivery, shall, within sixty days after, but not before such [liquidation or decision] *liquidation, reliquidation, decision, or refusal, as the case may be,* as well in cases of merchandise entered in bond as for consumption, file a protest in writing with the collector setting forth distinctly and specifically, and in respect to each entry, payment, claim, [or] decision, *or refusal,* the reasons for the objection [thereto, and if the merchandise is entered for consumption shall pay the full amount of duties, charges, and exactions ascertained to be due thereon. Under such rules as the Board of General Appraisers may prescribe, and in its discretion, a protest may be amended at any time prior to the first docket call thereof] *thereto. The reliquidation of an entry shall not open such entry so that a protest may be filed against the decision of the collector upon any question not involved in such reliquidation.*

SEC. 515. SAME.

Upon the filing of such protest [and payment of duties and other charges] the collector shall within [sixty] *ninety* days thereafter review his decision, and may modify the same in whole or in part and thereafter *remit or* refund any duties, charge, or exaction found to have been *assessed or* collected in excess, or pay any drawback found due, of which notice shall be given as in the case of the original liquidation, and against which protest may be filed within the same time and in the same manner and under the same conditions as against the original liquidation or decision. If the collector shall, upon such review, affirm his original decision, [or upon the filing of a

protest] *or if a protest shall be filed* against his modification of any decision, *and, in the case of merchandise entered for consumption, if all duties and charges shall be paid, then* the collector shall forthwith transmit the entry and the accompanying papers, and all the exhibits connected therewith, to the Board of General Appraisers for due assignment and determination, as provided by law. Such determination shall be final and conclusive upon all persons, and the papers transmitted shall be returned, with the decision and judgment order thereon, to the collector, who shall take action accordingly, except in cases in which an appeal shall be filed in the United States Court of Customs *and Patent* Appeals within the time and in the manner provided by law.

SEC. 516. APPEAL OR PROTEST BY AMERICAN PRODUCERS.

(a) VALUE.—Whenever an American manufacturer, producer, or wholesaler believes that the appraised value of any imported merchandise of a class or kind manufactured, produced, or sold at wholesale by him is too low, he may file with the Secretary of the Treasury a complaint setting forth the value at which he believes the merchandise should be appraised and the facts upon which he bases his belief. The Secretary shall thereupon transmit a copy of such complaint to the appraiser at each port of entry where the merchandise is usually imported. Until otherwise directed by the Secretary, the appraiser shall report each subsequent importation of the merchandise giving the entry number, the name of the importer, the appraised value, and his reasons for the appraisement. If the Secretary does not agree with the action of the appraiser, he shall instruct the collector to file an appeal for a reappraisement as provided in section 501 of this Act, and such manufacturer, producer, or wholesaler shall have the right to appear and to be heard as a party in interest under such rules as the Board of General Appraisers may prescribe. The Secretary shall notify such manufacturer, producer, or wholesaler of the action taken by such [appraiser] *appraiser*, giving the port of entry, the entry number, and the appraised value of such merchandise and the action he has taken thereon. If the appraiser advances the entered value of merchandise upon the information furnished by the American manufacturer, producer, or wholesaler, and an appeal is taken by the consignee, such manufacturer, producer, or wholesaler shall have the right to appear and to be heard as a party in interest, under such rules as the Board of General Appraisers may prescribe. If the American manufacturer, producer, or wholesaler is not satisfied with the action of the Secretary, or the action of the appraiser thereon, he may file, within [ten] *thirty* days after the date of the mailing of the Secretary's notice, an appeal for a reappraisement in the same manner and with the same effect as an appeal by a consignee under the provisions of section 501 of this Act.

(b) CLASSIFICATION.—The Secretary of the Treasury shall, upon written request by an American manufacturer, producer, or wholesaler, furnish the classification of and the rate of duty, if any, imposed upon designated imported merchandise of a class or kind manufactured, produced, or sold at wholesale by him. If such manufacturer, producer, or wholesaler believes that the proper rate of duty is not being assessed, he may file a complaint with the Secretary of the Treasury setting forth a description of the merchandise, the classification, and the rate or rates of duty he believes proper, and the reasons for his belief. If the Secretary [believes] *decides* that the classification of or rate of duty assessed upon the merchandise is not correct, he shall notify the collectors as to the proper classification and rate of duty and shall so inform such manufacturer, producer, or wholesaler, and such rate of duty shall be assessed upon all *such* merchandise imported or withdrawn from warehouse after thirty days after the date of such notice to the collectors. If the Secretary [believes] *decides* that the classification and rate of duty are correct, he shall so inform such manufacturer, producer, or [wholesaler] *wholesaler, and shall, under such regulations as he may prescribe, cause publication to be made of his decision, together with notice that the classification of and the rate of duty on all such merchandise imported or withdrawn from warehouse after the expiration of thirty days after such publication will be subject to the decision of the Board of General Appraisers in the event that a protest is filed under the provisions of this subdivision.* If dissatisfied with the [action] *decision* of the Secretary, such manufacturer, producer, or wholesaler may file with him a notice that he desires to protest the classification or the rate of duty imposed upon the merchandise, and upon receipt of such notice the Secretary shall furnish him with such information as to the [entry, the consignee, and the port of entry] *entries and consignees of such merchandise, entered after the expiration of thirty days after the publication of the decision of the Secretary, at the port of entry designated by the manufacturer, producer, or wholesaler in his notice of desire to protest,* as will enable him to protest the classification of or the rate of duty imposed upon [the] *such* merchandise when liquidated at [any port of entry. Upon written request therefor by such manufacturer, producer, or wholesaler, the collector of such port of entry shall notify him immediately of the date of liquidation] *such port. The Secretary shall direct the collector at such port to notify such manufacturer, producer, or wholesaler immediately upon the liquidation of the first of such entries to be liquidated.* Such manufacturer, producer, or wholesaler may file, within [sixty] *thirty* days after the date of *such* liquidation, with the collector of such port a protest in writing setting forth a description of the merchandise and the classification and the rate of duty he believes proper[, with the same

effect as a protest of a consignee filed under the provisions of sections 514 and 515 of this Act]. *Upon the filing of any such protest the collector shall notify the Secretary of the Treasury who shall order the suspension, pending the decision of the Board of General Appraisers upon such protest, of the liquidation, at all ports, of all unliquidated entries of such merchandise imported or withdrawn from warehouse after the expiration of thirty days after the publication of the Secretary's decision. All entries of such merchandise so imported or withdrawn shall be liquidated, or if already liquidated, shall, if necessary, be reliquidated, in conformity with such decision of the Board of General Appraisers. If, upon appeal to the Court of Customs and Patent Appeals, the decision of the Board of General Appraisers is reversed, the classification of the merchandise and the rate of duty imposed thereon shall be in accordance with the decision of the Court of Customs and Patent Appeals, and any necessary reliquidation shall be made. The provisions of this subdivision shall apply only in the case of complaints filed after the effective date of this Act.*

(c) HEARING AND DETERMINATION.—A copy of every appeal and every protest filed by an American manufacturer, producer, or wholesaler under the provisions of this section shall be mailed by the collector to the consignee or his agent within five days after the filing thereof, and such consignee or his agent shall have the right to appear and to be heard as a party in interest before the Board of General Appraisers. The collector shall transmit the entry and all papers and exhibits accompanying or connected therewith to the Board of General Appraisers for due assignment and determination of the proper value or of the proper classification and rate of duty. The decision of the Board of General Appraisers upon any such appeal or protest shall be final and conclusive upon all parties unless an appeal is taken by either party to the Court of Customs *and Patent* Appeals, as provided in sections 501 and 515 of this Act.

(d) INSPECTION OF DOCUMENTS.—In proceedings instituted under the provisions of this section an American manufacturer, producer, or wholesaler shall not have the right to inspect any documents or papers of the consignee or importer disclosing any information which the general appraiser or the Board of General Appraisers shall deem unnecessary or improper to be disclosed to him.

SEC. 517. FRIVOLOUS PROTEST OR APPEAL.

[Upon motion of the counsel for the Government, it shall be the duty of the Board of General Appraisers to] *The Board of General Appraisers shall, upon motion of counsel for the Government, and may, upon its own motion,* decide whether any appeal for reappraisement or protest filed under the provisions of section 501, 514, 515, or 516 of this Act is frivolous, and, if said board shall [so] decide *that such*

appeal or protest is frivolous, a penalty of not less than $5 nor more than $250 shall be assessed against the person filing such appeal [for reappraisement] or protest: *Provided,* That all appeals for reappraisement or protests filed by the same person and raising the same issue shall, if held frivolous by said board, be consolidated and deemed one proceeding for the purpose of imposing the penalty provided in this section: *Provided further,* That the person against whom such penalty is assessed may have a review by the Court of Customs *and Patent* Appeals of the decision of said board by filing an appeal in said court within the time and in the manner provided by section 198 of [an Act entitled "An Act to codify, revise, and amend the laws relating to the judiciary," approved March 3, 1911] *the Judicial Code, as amended.*

SEC. 518. BOARD OF GENERAL APPRAISERS.

[The Board of General Appraisers shall consist of nine members as now constituted, and all vacancies in said board shall be filled by appointment by the President, by and with the advice and consent of the Senate, not more than five of whom shall be appointed from the same political party and each of whom shall receive a salary of $9,000 a year.] *The United States Customs Court shall hereafter be known as the Board of General Appraisers, and the chief justice and the eight justices thereof now in office, and their successors, shall be known as general appraisers and shall constitute said board. All vacancies in said board shall be filled by appointment by the President, by and with the advice and consent of the Senate. Not more than five members of said board shall be appointed from the same political party and each member shall receive a salary of $10,000 a year.* They shall not engage in any other business, vocation, or employment, and shall hold their office during good behavior, but may, after due hearing, be removed by the President for the following causes and no other: Neglect of duty, malfeasance in office, or inefficiency. The office of said board shall be at the port of New York, and the board and each member thereof shall have and possess all the powers of a district court of the United States for preserving order, compelling the attendance of witnesses, the production of evidence, and in punishing for contempt. Said board shall have power to establish from time to time such rules of evidence, practice, and procedure, not inconsistent with law, as may be deemed necessary for the conduct of its proceedings, in securing uniformity in its decisions and in the proceedings and decisions of the members thereof, and for the production, care, and custody of samples and of the records of said board. *Under such rules as the board may prescribe, and in its discretion, the board may permit the amendment of a protest, appeal, or application for review.* One of the members of said board designated for that purpose by the President of the United States

shall act as president of the Board of General Appraisers, [and in his absence the member of the board then present who is senior as to the date of his commission shall act as president] *and until any such designation is made the chief justice of the United States Customs Court now in office shall act as president of said board. In the absence of the president the member of the board then present who is senior as to the date of his commission shall act as president.* The president of the board, or the acting president in his absence, shall have control of the fiscal affairs and of the clerical force of the board, making all recommendations for appointment, promotions, or otherwise affecting such clerical force; he may at any time before trial, under the rules of the said board, assign or reassign any case for hearing or determination, or both, and shall designate a general appraiser or board of three general appraisers and such clerical assistants as may be necessary to proceed to any port within the jurisdiction of the United States for the purpose of hearing or of hearing and determining cases assigned for hearing at such port, and shall cause to be prepared and promulgated dockets therefor. General appraisers, stenographic clerks, and Government counsel shall each be allowed and paid his necessary expenses of travel and his reasonable expenses, not to exceed $10 per day, in the case of general appraisers and Government counsel, and $8 per day in the case of stenographic clerks, actually incurred for maintenance while absent from New York on official business. Said general appraisers shall be divided into three boards of three members each for the purpose of hearing and deciding appeals for the review of reappraisements of merchandise, and of hearing and deciding protests against decisions of collectors. A board of three general appraisers or a general appraiser shall have power to order an analysis of imported merchandise and reports thereon by laboratories or bureaus of the United States. The president of the board shall assign three of the general appraisers to each of the said boards and shall designate which member shall be chairman thereof. The president of the board shall be competent to sit as a member of any board or to assign one or two other members to any of such boards in the absence or disability of any one or two members of such board. A majority of any board shall have full power to hear and decide all cases and questions arising therein or assigned thereto. The board of three general appraisers deciding a case or a general appraiser deciding an appeal for a reappraisement may, upon the motion of either party made within thirty days next after such decision, grant a rehearing or retrial of said case when, in the opinion of said board or said general appraiser the ends of justice so require.

The members of the Board of General Appraisers are hereby exempted from so much of section 1790 of the Revised Statutes as relates to their salaries.

When any of the general appraisers of merchandise resigns his office, having held his commission as such at least ten [years] *years (including any period of service on the United States Customs Court)*, and having attained the age of seventy years, he shall during the residue of his natural life receive the same salary which was by law payable to him at the time of his resignation.

SEC. 519. PUBLICATION OF DECISIONS OF BOARD OF GENERAL APPRAISERS.

All decisions of the general appraisers shall be preserved and filed and shall be open to inspection, and it shall be the duty of the said Board of General Appraisers to forward a copy of each decision to the collector of customs for the district in which the merchandise affected thereby was imported and to forward an additional copy to the Secretary of the Treasury, who shall cause such decisions as he or the Board of General Appraisers shall deem sufficiently important to be published in full, or, if [they shall not deem] *neither the Secretary of the Treasury nor such board deems* a full publication thereof necessary, then the board shall cause abstracts of such decisions to be made for publication, and such decisions and abstracts thereof shall be published from time to time and at least once each week for the information of customs officers and the public.

SEC. 520. REFUNDS BY SECRETARY OF TREASURY.

(a) AUTHORIZED.—The Secretary of the Treasury is hereby authorized to refund duties and correct errors in liquidation of entries in the following cases:

(1) EXCESS DEPOSIT.—Whenever it is ascertained on final liquidation or reliquidation of an entry that more money has been deposited or paid than was required by law to be so deposited or paid;

(2) ERRONEOUS CHARGES.—Whenever it is determined in the manner required by law that any fees, charges, or exactions, other than duties, have been erroneously collected;

(3) CLERICAL ERROR.—Whenever a [manifest] clerical error is discovered in any entry or liquidation within one year after the date of entry, or within sixty days after liquidation when liquidation is made more than ten months after the date of entry; and

(4) HOUSEHOLD GOODS.—Whenever duties have been paid on household or personal effects which by law were not subject to duty, notwithstanding a protest was not filed within the time and in the manner prescribed by law.

(b) APPROPRIATION.—The necessary moneys to make such refunds are hereby appropriated, and this appropriation shall be deemed a permanent and indefinite appropriation.

SEC. 521. RELIQUIDATION ON ACCOUNT OF FRAUD.

[Whenever any merchandise has been entered and passed free of duty, and whenever duties upon any imported merchandise have been liquidated and paid, and the merchandise has been delivered to the consignee, or his agent, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the date of entry, or after the expiration of sixty days after the date of liquidation when liquidation is made more than ten months after the date of entry, in the absence of fraud and in the absence of protest by the consignee, or his agent, or by an American manufacturer, producer, or wholesaler, be final and conclusive upon all parties.] If the collector finds probable cause to believe there is fraud in the case, he may reliquidate *an entry* within two years after the date of [entry, or after the date of liquidation when liquidation is made more than ten months after the date of entry] *liquidation or last reliquidation.*

SEC. 522. CONVERSION OF CURRENCY.

(a) VALUE OF FOREIGN COIN PROCLAIMED BY SECRETARY OF TREASURY.—Section 25 of the Act of August 27, 1894, entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," as amended, is reenacted without change as follows:

"SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint and be proclaimed by the Secretary of the Treasury quarterly on the 1st day of January, April, July, and October in each year."

(b) PROCLAIMED VALUE BASIS OF CONVERSION.—For the purpose of the assessment and collection of duties upon merchandise imported into the United States on or after the day of the enactment of this Act, wherever it is necessary to convert foreign currency into currency of the United States, such conversion, except as provided in subdivision (c), shall be made at the values proclaimed by the Secretary of the Treasury under the provisions of section 25 of such Act of August 27, 1894, as amended, for the quarter in which the merchandise was exported.

(c) MARKET RATE WHEN NO PROCLAMATION.—If no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate. *If the date of exportation falls upon a Sunday or holiday, then the buying rate at*

noon on the last preceding business day shall be used. For the purposes of this subdivision such buying rate shall be the buying rate for cable transfers payable in the foreign currency so to be converted; and shall be determined by the Federal Reserve Bank of New York and certified daily to the Secretary of the Treasury, who shall make it public at such times and to such extent as he deems necessary. In ascertaining such buying rate such Federal reserve bank may in its discretion (1) take into consideration the last ascertainable transactions and quotations, whether direct or through exchange of other currencies, and (2) if there is no market buying rate for such cable transfers, calculate such rate from actual transactions and quotations in demand or time bills of exchange.

SEC. 523. COMPTROLLERS OF CUSTOMS.

Naval officers of customs [now] in office *on September 22, 1922,* and their successors shall [hereafter] *continue to* be known as Comptrollers of Customs.

Comptrollers of Customs shall examine the collector's accounts of receipts and disbursements of money and receipts and disposition of merchandise and certify the same to the Secretary of the Treasury for transmission to the General Accounting Office. They shall perform such other duties as the Secretary of the Treasury may from time to time prescribe, and their administrative examination shall extend to all customs districts assigned to them by the Secretary of the Treasury.

Comptrollers of Customs shall verify all assessments of duties and allowances of drawbacks made by collectors in connection with the liquidation thereof. In cases of disagreement between a collector and a Comptroller of Customs, the latter shall report the facts to the Secretary of the Treasury for instructions.

This section shall not be construed to affect the manner of appointment, the terms of office, or the compensation of any such officer as now provided by law, nor to affect the provisions of the Budget and Accounting Act, 1921, approved June 10, 1921.

So much of sections 2626 and 4158 of the Revised Statutes as requires the countersigning of documents by naval officers (now Comptrollers of Customs) or by surveyors, and so much of section 4332 of the Revised Statutes as requires the signing of documents by naval officers (now Comptrollers of Customs), is hereby repealed.

SEC. 524. DEPOSIT OF REIMBURSABLE CHARGES.

Receipts from reimbursable charges for labor, services, and other expenses connected with the customs, shall be deposited as a refund to the appropriation from which paid, instead of being covered into the Treasury as miscellaneous receipts as provided by the Act entitled

"An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1908, and for other purposes," approved March 4, 1907.

SEC. 525. DETAILS TO DISTRICT OF COLUMBIA FROM FIELD SERVICE.

In connection with the enforcement of this Act, the Secretary of the Treasury is authorized to use in the District of Columbia not to exceed eight persons detailed from the field force of the Customs Service and paid from the appropriation for the expense of collecting the revenue from customs.

SEC. 526. MERCHANDISE BEARING AMERICAN TRADE-MARK.

(a) IMPORTATION PROHIBITED.—It shall be unlawful to import into the United States any merchandise of foreign manufacture if such merchandise, or the label, sign, print, package, wrapper, or receptacle, bears a trade-mark owned by a citizen of, or by a corporation or association created or organized within, the United States, and registered in the Patent Office by a person domiciled in the United States, under the provisions of the Act entitled "An Act to authorize the registration of trade-marks used in commerce with foreign nations or among the several States or with Indian tribes, and to protect the same," approved February 20, 1905, as amended, *and* if a copy of the certificate of registration of such trade-mark is filed with the Secretary of the Treasury, in the manner provided in section 27 of such Act, [and] unless written consent of the owner of such trade-mark is produced at the time of making entry.

(b) SEIZURE AND FORFEITURE.—Any such merchandise imported into the United States in violation of the provisions of this section shall be subject to seizure and forfeiture for violation of the customs laws.

(c) INJUNCTION AND DAMAGES.—Any person dealing in any such merchandise may be enjoined from dealing therein within the United States or may be required to export or destroy such merchandise or to remove or obliterate such trade-mark and shall be liable for the same damages and profits provided for wrongful use of a trade-mark, under the provisions of such Act of February 20, 1905, as amended.

SEC. 527. IMPORTATION OF WILD MAMMALS AND BIRDS IN VIOLATION OF FOREIGN LAW.

(a) IMPORTATION PROHIBITED.—*If the laws or regulations of any country, dependency, province, or other subdivision of government restrict the taking, killing, possession, or exportation to the United States, of any wild mammal or bird, alive or dead, or restrict the exportation to the United States of any part or product of any wild mammal or bird, whether raw or manufactured, no such mammal or bird, or part or product thereof, shall, after the expiration of ninety days after the enactment of this Act, be imported into the United States from such country, dependency, prov-*

ince, or other subdivision of government, directly or indirectly, unless accompanied by a certification of the United States consul, for the consular district in which is located the port or place from which such mammal or bird, or part or product thereof, was exported from such country, dependency, province, or other subdivision of government, that such mammal or bird, or part or product thereof, has not been acquired or exported in violation of the laws or regulations of such country, dependency, province, or other subdivision of government.

(b) FORFEITURE.—*Any mammal or bird, alive or dead, or any part or product thereof, whether raw or manufactured, imported into the United States in violation of the provisions of the preceding subdivision shall be subject to seizure and forfeiture under the customs laws. Any such article so forfeited may, in the discretion of the Secretary of the Treasury and under such regulations as he may prescribe, be placed with the departments or bureaus of the Federal or State Governments, or with societies or museums, for exhibition or scientific or educational purposes, or destroyed, or (except in the case of heads or horns of wild mammals) sold in the manner provided by law.*

(c) SECTION NOT TO APPLY IN CERTAIN CASES.—*The provisions of this section shall not apply in the case of—*

(1) PROHIBITED IMPORTATIONS.—*Articles the importation of which is prohibited under the provisions of this Act, or of section 241 of the Criminal Code, or of any other law;*

(2) SCIENTIFIC OR EDUCATIONAL PURPOSES.—*Wild mammals or birds, alive or dead, or parts or products thereof, whether raw or manufactured, imported for scientific or educational purposes;*

(3) CERTAIN MIGRATORY GAME BIRDS.—*Migratory game birds (for which an open season is provided by the laws of the United States and any foreign country which is a party to a treaty with the United States, in effect on the date of importation, relating to the protection of such migratory game birds) brought into the United States by bona fide sportsmen returning from hunting trips in such country, if at the time of importation the possession of such birds is not prohibited by the laws of such country or of the United States.*

Part IV—Transportation in Bond and Warehousing of Merchandise

SEC. 551. BONDING OF CARRIERS.

Any common carrier of merchandise owning or operating railroad, steamship, or other transportation lines or routes for the transportation of merchandise in the United States, upon application and the filing of a bond in a form and penalty and with such sureties as may be approved by the Secretary of the Treasury, may be designated as a carrier of bonded merchandise for the final release of which from customs custody a permit has not been issued.

SEC. 552. ENTRY FOR IMMEDIATE TRANSPORTATION.

Any merchandise, other than explosives and merchandise the importation of which is prohibited, arriving at a port of entry in the United States may be entered, under such rules and regulations as the Secretary of the Treasury may prescribe, for transportation in bond without appraisement to any other port of entry designated by the consignee, or his agent, and by such bonded carrier as he designates, there to be entered in accordance with the provisions of this Act.

SEC. 553. ENTRY FOR TRANSPORTATION AND EXPORTATION.

Any merchandise, other than explosives and merchandise the importation of which is prohibited, shown by the manifest, bill of lading, shipping receipt, or other document to be destined to a foreign country, may be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duties and exported under such regulations as the Secretary of the Treasury shall prescribe, and any baggage or personal effects not containing merchandise the importation of which is prohibited arriving in the United States destined to a foreign country may, upon the request of the owner or carrier having the same in possession for transportation, be entered for transportation in bond through the United States by a bonded carrier without appraisement or the payment of duty, under such regulations as the Secretary of the Treasury may prescribe.

SEC. 554. TRANSPORTATION THROUGH CONTIGUOUS COUNTRIES.

With the consent of the proper authorities, imported merchandise, in bond or duty-paid, and products and manufactures of the United States may be transported from one port to another in the United States through contiguous countries, under such regulations as the Secretary of the Treasury shall prescribe, unless such transportation is in violation of section 4347 of the Revised Statutes, as amended, section 27 of the Merchant Marine Act, 1920, or section 588 of this Act.

SEC. 555. BONDED WAREHOUSES.

Buildings or parts of buildings and other inclosures may be designated by the Secretary of the Treasury as bonded warehouses for the storage of imported merchandise entered for warehousing, or taken possession of by the collector, or under seizure, or for the manufacture of merchandise in bond, or for the repacking, sorting, or cleaning of imported merchandise. Such warehouses may be bonded for the storing of such merchandise only as shall belong or be consigned to the owners or proprietors thereof and be known as private bonded warehouses, or for the storage of imported merchandise generally and be known as public bonded warehouses. Before any imported merchandise not finally released from customs custody shall be stored

in any such premises, the owner or lessee thereof shall give a bond in such sum and with such sureties as may be approved by the Secretary of the Treasury to secure the Government against any loss or expense connected with or arising from the deposit, storage, or manipulation of merchandise in such warehouse. Except as otherwise provided in this Act, bonded warehouses shall be used solely for the storage of imported merchandise and shall be placed in charge of a proper officer of the customs, who, together with the proprietor thereof, shall have joint custody of all merchandise stored in the warehouse; and all labor on the merchandise so stored shall be performed by the owner or proprietor of the warehouse, under supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor. The compensation of such officer of the customs and other customs employees appointed to supervise the receipt of merchandise into any such warehouse and deliveries therefrom shall be reimbursed to the Government by the proprietor of such warehouse.

SEC. 556. SAME—REGULATIONS FOR ESTABLISHING.

The Secretary of the Treasury shall from time to time establish such rules and regulations as may be necessary for the establishment of bonded warehouses and to protect the interests of the Government in the conduct, management, and operation of such warehouses and in the withdrawal of an accounting for merchandise deposited [therein: *Provided,* That no landing certificate shall be required for merchandise exported from the United States, except where the Secretary of the Treasury shall have good reason to believe that such certificate is necessary for the protection of the revenue, and shall specifically order the production of such certificate] *therein.*

SEC. 557. ENTRY FOR WAREHOUSE—WAREHOUSE PERIOD—DRAWBACK.

Any merchandise subject to duty, with the exception of perishable articles and explosive substances other than firecrackers, may be entered for warehousing and be deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee. Such merchandise may be withdrawn, at any time within three years from the date of importation, for consumption upon payment of the duties and charges accruing thereon at the rate of duty imposed by law upon such merchandise at the date of withdrawal; or may be withdrawn for exportation or for transportation and exportation *to a foreign country, or for shipment or for transportation and shipment to the Virgin Islands, the island of Guam, or the island of Tutuila,* without the payment of duties thereon, or for transportation and rewarehousing at another port: *Provided,* That the total period of time for which such merchandise may remain in bonded warehouse shall not exceed three years *from the date of importation.* Merchandise upon

which the duties have been paid and which shall have remained continuously in bonded warehouse or otherwise in the custody and under the control of customs officers, may be entered or withdrawn at any time within three years after the date of importation for exportation or for transportation and [exportation, under] *exportation to a foreign country, or for shipment or for transportation and shipment to the Virgin Islands, the island of Guam, or the island of Tutuila, under* such regulations as the Secretary of the Treasury shall prescribe, and upon such entry or withdrawal *and exportation or shipment,* 99 per centum of the duties thereon shall be refunded.

[Merchandise entered under bond, under any provision of law, may be destroyed, at the request and at the expense of the consignee, within the bonded period under customs supervision, in lieu of exportation, and the consignee relieved of the payment of duties thereon.]

Merchandise entered under bond, under any provision of law, may, upon payment of all charges other than duty on the merchandise, be destroyed, at the request and at the expense of the consignee, within the bonded period under customs supervision, in lieu of exportation, and upon such destruction the entry of such merchandise shall be liquidated without payment of duty and any duties collected shall be refunded.

SEC. 558. NO REMISSION OR REFUND AFTER DELIVERY OF MERCHANDISE.

No [refund or drawback of duty] *remission, abatement, refund, or drawback of estimated or liquidated duty* shall be allowed on the exportation of any merchandise after its release from the custody or control of the Government except in case of the exportation of articles manufactured or produced in whole or in part from imported [materials] *materials, or not conforming to sample or specifications,* on which a drawback of duties is expressly provided for by law.

SEC. 559. WAREHOUSE GOODS DEEMED ABANDONED AFTER THREE YEARS.

Merchandise *upon which any duties or charges are unpaid,* remaining in bonded warehouse beyond three years from the date of [importation] *importation,* shall be regarded as abandoned to the Government and *shall* be sold under such regulations as the Secretary of the Treasury shall prescribe, and the proceeds of sale paid into the Treasury, as in the case of unclaimed merchandise covered by section 493 of this Act, subject to the payment to the owner or consignee of such amount, if any, as shall remain after deduction of duties, charges, and expenses. *Merchandise upon which all duties and charges have been paid, remaining in bonded warehouse beyond three years from the date of importation, shall be held to be no longer in the custody or control of the officers of the customs.*

SEC. 560. LEASING OF WAREHOUSES.

The Secretary of the Treasury may cause to be set aside any available space in a building used as a customhouse for the storage of bonded merchandise or may lease premises for the storage of unclaimed merchandise or other imported merchandise required to be stored by the Government, and set aside a portion of such leased premises for the storage of bonded merchandise: *Provided,* That no part of any premises owned or leased by the Government may be used for the storage of bonded merchandise at any port at which a public bonded warehouse has been established and is in operation. All the premises so leased shall be leased on public account and the storage and other charges shall be deposited and accounted for as customs receipts, and the rates therefor shall not be less than the charges for storage and similar services made at such port of entry by commercial concerns for the storage and handling of merchandise. No collector or other officer of the customs shall own, in whole or in part, any bonded warehouse or enter into any contract or agreement for the lease or use of any building to be thereafter erected as a public store or warehouse. No lease of any building to be so used shall be taken for a longer period than three years, nor shall rent for any such premises be paid, in whole or in part, in advance.

SEC. 561. PUBLIC STORES.

Any premises owned or leased by the Government and used for the storage of merchandise for the final release of which from customs custody a permit has not been issued shall be known as a "public store."

SEC. 562. MANIPULATION IN WAREHOUSE.

Unless by special authority of the Secretary of the Treasury, no merchandise shall be withdrawn from bonded warehouse in less quantity than an entire bale, cask, box, or other package; or, if in bulk, in the entire quantity imported or in a quantity not less than one ton weight. All merchandise so withdrawn shall be withdrawn in the original packages in which imported unless, upon the application of the importer, it appears to the collector that it is necessary to the safety or preservation of the merchandise to repack or transfer the same: *Provided,* That upon permission therefor being granted by the Secretary of the Treasury, and under customs supervision, at the expense of the proprietor, merchandise may be cleaned, sorted, repacked, or otherwise changed in condition, but not manufactured, in bonded warehouses established for that purpose and be withdrawn therefrom for [exportation, without] *exportation to a foreign country or for shipment to the Virgin Islands, the island of Guam, or the island of Tutuila, without* payment of the duties, or for consumption, upon payment of the duties accruing thereon, in its condition *and quantity,*

and at its weight, at the time of withdrawal from [warehouse] *warehouse, with such additions to or deductions from the final appraised value as may be necessary by reason of change in condition. The basis for the assessment of duties on such merchandise so withdrawn for consumption shall be the entered value or the adjusted final appraised value, whichever is higher, and if the rate of duty is based upon or regulated in any manner by the value of the merchandise such rate shall be based upon or regulated by such adjusted final appraised value; but for the purpose of the ascertainment and assessment of additional duties under section 489 of this Act adjustments of the final appraised value shall be disregarded.* The scouring or carbonizing of wool shall not be considered a process of manufacture within the provisions of this section.

[SEC. 563. ALLOWANCE FOR LOSS—ABANDONMENT.—In no case shall there be any abatement or allowance made in the duties for any injury, deterioration, loss, or damage sustained by any merchandise while remaining in a bonded warehouse: *Provided,* That upon the production of satisfactory proof to the Board of General Appraisers of actual injury or destruction, in whole or in part, of any merchandise, by accidental fire or other casualty, while in bonded warehouse, or in the appraiser's stores undergoing appraisal, or while in transportation under bond from one port to another, or while in the custody of the officers of the customs, although not in bond, or while within the limits of any port of entry, and before the same has been landed from the importing vessel or vehicle, such board is hereby authorized to order an abatement or refund, as the case may be, and the Secretary of the Treasury is authorized to pay, out of any moneys in the Treasury not otherwise appropriated, the amount of duties paid. Notice in writing shall be filed with the collector of the district in which such actual injury or destruction was sustained or occurred, and the collector shall transmit such notice together with all papers and documents to the board for due assignment and determination, and such determination shall be final and conclusive upon all persons interested therein except in cases where an appeal may be filed by either party in the United States Court of Customs Appeals within the time and in the manner provided by law: *And provided further,* That the consignee may, with the consent of the Secretary of the Treasury, at any time prior to three years from the date of original importation abandon to the Government any merchandise in bonded warehouse and be relieved of the payment of duties thereon: *Provided,* That the portion so abandoned shall not be less than an entire package and shall be abandoned in the original package without having been repacked while in bonded warehouse.]

SEC. 563. ALLOWANCE FOR LOSS—ABANDONMENT OF WAREHOUSE GOODS.

(a) ALLOWANCE.—*In no case shall there be any abatement or allowance made in the duties for any injury, deterioration, loss, or damage sustained by any merchandise while remaining in customs custody, except that the Secretary of the Treasury is authorized, upon production of proof satisfactory to him of the loss or theft of any merchandise while in the appraiser's stores, or of the actual injury or destruction, in whole or in part, of any merchandise by accidental fire or other casualty, while in bonded warehouse, or in the appraiser's stores, or while in transportation under bond, or while in the custody of the officers of the customs, although not in bond, or while within the limits of any port of entry and before having been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, the duties upon such merchandise, in whole or in part, and to pay any such refund out of any moneys in the Treasury not otherwise appropriated, and to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be, but no abatement or refund shall be made in respect of loss, theft, injury, or destruction of any merchandise in bonded warehouse occurring after the expiration of three years from the date of importation or in any case after the expiration of twenty-four hours after the issuance of a permit for the removal of such merchandise from the custody of the officers of the customs. The decision of the Secretary of the Treasury as to the abatement or refund of the duties on any such merchandise shall be final and conclusive upon all persons.*

The Secretary of the Treasury is authorized to prescribe such regulations as he may deem necessary to carry out the provisions of this subdivision and he may by such regulations limit the time within which proof of loss, theft, injury, or destruction shall be submitted, and may provide for the abatement or refund of duties, as authorized herein, by collectors of customs in cases in which the amount of the abatement or refund claimed is less than $25 and in which the importer has agreed to abide by the decision of the collector. The decision of the collector in any such case shall be final and conclusive upon all persons.

Any case pending before the United States Customs Court upon the effective date of this Act, under the provisions of section 563 of the Tariff Act of 1922, may, with the consent of the parties and the permission of the Board of General Appraisers, be transferred to the Secretary of the Treasury, or to the collector, for consideration and final determination in accordance with the provisions of this subdivision.

(b) ABANDONMENT.—*Under such regulations as the Secretary of the Treasury may prescribe and subject to any conditions imposed thereby the consignee may at any time within three years from the date of original importation, abandon to the Government any merchandise in bonded warehouse, whereupon any duties on such merchandise may be remitted*

or refunded as the case may be, but any merchandise so abandoned shall not be less than an entire package and shall be abandoned in the original package without having been repacked while in a bonded warehouse (other than a bonded manipulating warehouse).

SEC. 564. LIENS.

Whenever a collector of customs shall be notified in writing of the existence of a lien for freight, charges, or contribution in general average upon any imported merchandise sent to the appraiser's store for examination, entered for warehousing or taken possession of by him, he shall refuse to permit delivery thereof from public store or bonded warehouse until proof shall be produced that the said lien has been satisfied or discharged. The rights of the United States shall not be prejudiced or affected by the filing of such lien, nor shall the United States or its officers be liable for losses or damages consequent upon such refusal to permit delivery. If merchandise, regarding which such notice of lien has been filed, shall be forfeited or abandoned and sold, the freight, charges, or contribution in general average due thereon shall be paid from the proceeds of such sale in the same manner as other lawful charges and expenses are paid therefrom.

SEC. 565. CARTAGE.

The cartage of merchandise entered for warehouse shall be done by cartmen to be appointed and licensed by the collector of customs and who shall give a bond, in a penal sum to be fixed by such collector, for the protection of the Government against any loss of, or damage to, such merchandise while being so carted. The cartage of merchandise designated for examination at the appraiser's stores and of merchandise taken into custody by the collector as unclaimed shall be performed by such persons as may be designated, under contract or otherwise, by the Secretary of the Treasury, and under such regulations for the protection of the owners thereof and of the revenue as the Secretary of the Treasury shall prescribe.

PART V.—ENFORCEMENT PROVISIONS

SEC. 581. BOARDING VESSELS.

Officers of the customs or of the Coast Guard, and agents or other persons authorized by the Secretary of the Treasury, or appointed for that purpose in writing by a collector may at any time go on board of any vessel or vehicle at any place in the United States or within four leagues of the coast of the United States, without as well as within their respective districts, to examine the manifest and to inspect, search, and examine the vessel or vehicle, and every part thereof, and any person, trunk, or package on board, and to this end to hail and stop such vessel or vehicle, if under way, and use all

necessary force to compel compliance, and if it shall appear that any breach or violation of the laws of the United States has been committed, whereby or in consequence of which such vessel or vehicle, or the merchandise, or any part thereof, on board of or imported by such vessel or vehicle is liable to forfeiture, it shall be the duty of such officer to make seizure of the same, and to arrest, or, in case of escape or attempted escape, to pursue and arrest any person engaged in such breach or violation.

Officers of the Department of Commerce and other persons authorized by such department may go on board of any vessel at any place in the United States or within four leagues of the coast of the United States and hail, stop, and board such vessels in the enforcement of the navigation laws and arrest or, in case of escape or attempted escape, pursue and arrest any person engaged in the breach or violation of the navigation laws.

SEC. 582. SEARCH OF PERSONS AND BAGGAGE—REGULATIONS.

The Secretary of the Treasury may prescribe regulations for the search of persons and baggage and he is authorized to employ female inspectors for the examination and search of persons of their own sex; and all persons coming into the United States from foreign countries shall be liable to detention and search by authorized officers or agents of the Government under such regulations.

SEC. 583. CERTIFICATION OF MANIFEST.

The master of every vessel and the person in charge of every vehicle bound to a port or place in the United States shall deliver to the officer of the customs or Coast Guard who shall first demand it of him, the original and one copy of the manifest of such vessel or vehicle and such officer shall certify on the back of the original manifest to the inspection thereof and return the same to the master or other person in charge.

SEC. 584. FALSITY OR LACK OF MANIFEST—PENALTIES.

Any master of any vessel and any person in charge of any vehicle bound to the United States who does not produce the manifest to the officer demanding the same shall be liable to a penalty of $500, and if any merchandise, including sea stores, is found on board of or after [unlading] *having been unladen* from such vessel or vehicle which is not included or described in said manifest or does not agree therewith, the master of such vessel or the person in charge of such vehicle *or the owner of such vessel or vehicle* shall be liable to a penalty equal to the value of the merchandise so found or unladen, and any such merchandise belonging or consigned to the master or other officer or to any of the crew of such vessel, or to the owner or person in charge of such vehicle, shall be subject to forfeiture, and if any merchandise described in such manifest is not found on board the

vessel or vehicle the master or other person in charge *or the owner of such vessel or vehicle* shall be subject to a penalty of $500: *Provided,* That if the collector shall be satisfied that the manifest was lost or mislaid without intentional fraud, or was defaced by accident, or is incorrect by reason of clerical error or other mistake and that no part of the merchandise not found on board was unshipped or discharged except as specified in the report of the master, said penalties shall not be incurred.

If any of such merchandise so found consists of smoking opium or opium prepared for smoking, the master of such vessel or the person in charge of such vehicle *or the owner of such vessel or vehicle* shall be liable to a penalty of $25 for each ounce thereof so found. Such penalty shall, *notwithstanding the proviso in section 594 of this Act (relating to the immunity of vessels or vehicles used as common carriers),* constitute a lien upon such vessel which may be enforced by a libel in rem. Clearance of any such vessel may be withheld until such penalty is paid or until a bond, satisfactory to the collector, is given for the payment thereof. The provisions of this paragraph shall not prevent the forfeiture of any such vessel or vehicle under any other provision of law.

SEC. 585. DEPARTURE BEFORE REPORT OR ENTRY.

If any vessel or vehicle from a foreign port or place arrives within the limits of any collection district and departs or attempts to depart, except from stress of weather or other necessity, without making a report or entry under the provisions of this Act, or if any merchandise is unladen therefrom before such report or entry, the master of such vessel shall be liable to a penalty of $5,000, and the person in charge of such vehicle shall be liable to a penalty of $500, and any such vessel or vehicle shall be subject to forfeiture, and any customs or Coast Guard officer may cause such vessel or vehicle to be arrested and brought back to the most convenient port of the United States.

SEC. 586. UNLAWFUL UNLADING—EXCEPTION.

The master of any vessel from a foreign port or place who allows any merchandise (including sea stores) to be unladen from such vessel at any time after its arrival within four leagues of the coast of the United States and before such vessel has come to the proper place for the discharge of such merchandise, and before he has received a permit to unlade, shall be liable to a penalty equal to twice the value of the merchandise but not less than $1,000, and such vessel and the merchandise shall be subject to seizure and forfeiture: *Provided,* That whenever any part of the cargo or stores of a vessel has been unladen or transshipped because of accident, stress of weather, or other necessity, the master of such vessel shall, as soon as possible thereafter, notify the collector of the district within which such un-

lading or transshipment has occurred, or the collector within the district at which such vessel shall first arrive thereafter, and shall furnish proof that such unlading or transshipment was made necessary by accident, stress of weather, or other unavoidable cause, and if the collector is satisfied that the unlading or transshipment was in fact due to accident, stress of weather, or other necessity the penalties above described shall not be incurred.

SEC. 587. UNLAWFUL TRANSSHIPMENT.

If any merchandise (including sea stores) unladen in violation of the provisions of section 586 of this Act is transshipped to or placed in or received on any other vessel, the master of the vessel on which such merchandise is placed, and any person aiding or assisting therein, shall be liable to a penalty equal to twice the value of the merchandise, but not less than $1,000, and such vessel and such merchandise shall be liable to seizure and forfeiture.

SEC. 588. TRANSPORTATION BETWEEN AMERICAN PORTS VIA FOREIGN PORTS.

If any merchandise is laden at any port or place in the United States upon any vessel belonging wholly or in part to a subject of a foreign country, and is taken thence to a foreign port or place to be reladen and reshipped to any other port in the United States, either by the same or by another vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port or place of the United States to another port or place of the United States in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port or place, be seized and forfeited to the United States, and the vessel shall pay a tonnage duty of 50 cents per net ton.

SEC. 589. UNLAWFUL RELANDING.

If any merchandise entered or withdrawn for exportation without payment of the duties thereon, or with intent to obtain a drawback of the duties paid, or of any other allowances given by law on the exportation thereof, is relanded at any place in the United States without entry therefor having been made, the same shall be considered and treated as having been imported into the United States contrary to law, and all persons concerned therein and such merchandise shall be liable to the same penalties as are prescribed by section 593 of this Act.

SEC. 590. FALSE DRAWBACK CLAIM.

If any person shall knowingly and willfully file any false or fraudulent entry or claim for the payment of drawback, allowance, or refund of duties upon the exportation of merchandise, or shall knowingly or willfully make or file any false affidavit, abstract, record, certificate,

or other document, with a view to securing the payment to himself or others of any drawback, allowance, or refund of duties, on the exportation of merchandise, greater than that legally due thereon, such person shall be guilty of a felony, and upon conviction thereof shall be punished by a fine of not more than $5,000, or by imprisonment for not more than two years, or both, and the merchandise or the value thereof to which such false entry or claim, affidavit, abstract, record, certificate, or other document relates shall be subject to forfeiture.

SEC. 591. FRAUD—PERSONAL PENALTIES.

If any consignor, seller, owner, importer, consignee, agent, or other person or persons enters or introduces, or attempts to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or makes any false statement in any declaration under the provisions of section 485 of this Act (*relating to declaration on entry*) without reasonable cause to believe the truth of such statement, or aids or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or is guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

SEC. 592. SAME—PENALTY AGAINST GOODS.

If any consignor, seller, owner, importer, consignee, agent, or other person or persons enters or introduces, or attempts to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or makes any false statement in any declaration under the provisions of section 485 of this Act (*relating to declaration on entry*) without reasonable cause to believe the truth of such statement, or aids or procures the making of any such false statement as to any matter material thereto without reasonable cause to believe

the truth of such statement, or is guilty of any willful act or omission by means whereof the United States is or may be deprived of the lawful duties or any portion thereof accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be subject to forfeiture, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. The arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purposes of this [paragraph,] *section*, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered.

SEC. 593. SMUGGLING AND CLANDESTINE IMPORTATIONS.

(a) FRAUD ON REVENUE.—If any person knowingly and willfully, with intent to defraud the revenue of the United States, smuggles, or clandestinely introduces into the United States any merchandise which should have been invoiced, or makes out or passes, or attempts to pass, through the customhouse any false, forged, or fraudulent invoice, *or other document or paper*, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding $5,000, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

(b) IMPORTATION CONTRARY TO LAW.—If any person fraudulently or knowingly imports or brings into the United States, or assists in so doing, any merchandise contrary to law, or receives, conceals, buys, sells, or in any manner facilitates the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported or brought into the United States contrary to law, such merchandise shall be forfeited and the offender shall be fined in any sum not exceeding $5,000 nor less than $50, or be imprisoned for any time not exceeding two years, or both.

(c) PRESUMPTIONS.—Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury.

SEC. 594. LIBEL OF VESSELS AND VEHICLES.

Whenever a vessel or vehicle, or the owner or master, conductor, driver, or other person in charge thereof, has become subject to a penalty for violation of the customs-revenue laws of the United States, such vessel or vehicle shall be held for the payment of such penalty and may be seized and proceeded against summarily by libel to recover the same: *Provided,* That no vessel or vehicle used by any person as a common carrier in the transaction of business as such common carrier shall be so held or subject to seizure or forfeiture under the customs laws, unless it shall appear that the owner or master of such vessel or the conductor, driver, or other person in charge of such vehicle was at the time of the alleged illegal act a consenting party or privy thereto.

SEC. 595. SEARCHES AND SEIZURES.

(a) WARRANT.—If any collector of customs or other officer or person authorized to make searches and seizures shall have cause to suspect the presence in any dwelling house, store, or other building or place of any merchandise upon which the duties have not been paid, or which has been otherwise brought into the United States contrary to law, he may make application, under oath, to any justice of the peace, to any municipal, county, State, or Federal judge, or to any United States commissioner, and shall thereupon be entitled to a warrant to enter such dwelling house in the daytime only, or such store or other place at night or by day, and to search for and seize such merchandise: *Provided,* That if any such house, store, or other building, or place in which such merchandise shall be found, is upon or within ten feet of the boundary line between the United States and a foreign country, such portion thereof as is within the United States may forthwith be taken down or removed.

(b) ENTRY UPON PROPERTY OF OTHERS.—*Any person authorized by this Act to make searches and seizures, or any person assisting him or acting under his directions, may, if deemed necessary by him or them, enter into or upon or pass through the lands, inclosures, and buildings, other than the dwelling house, of any person whomsoever, in the discharge of his official duties.*

SEC. 596. BUILDINGS ON BOUNDARY.

Any person who receives or deposits in such building upon the boundary line between the United States and any foreign country, or carries any merchandise through the same, or aids therein, in violation of law, shall be punishable by a fine of not more than $5,000, or by imprisonment for not more than two years, or both.

SEC. 597. FRAUDULENT TREATMENT OF GOODS IN WAREHOUSE.

If any merchandise is fraudulently concealed in, removed from, or repacked in any bonded warehouse, or if any marks or numbers placed upon packages deposited in such a warehouse be fraudulently altered, defaced, or obliterated, such merchandise and packages shall be subject to forfeiture, and all persons convicted of the fraudulent concealment, repacking, or removal of such merchandise, or of altering, defacing, or obliterating such marks and numbers thereon, and all persons aiding and abetting therein shall be liable to the same penalties as are imposed by section 593 of this Act.

SEC. 598. OFFENSES RELATING TO SEALS—UNLAWFUL REMOVAL OF GOODS FROM CUSTOMS CUSTODY.

If any unauthorized person affixes or attaches or in any way willfully assists or encourages the affixing or attaching of a customs seal or other fastening to any vessel or vehicle, or of any seal, fastening, or mark purporting to be a customs seal, fastening, or mark; or if any unauthorized person willfully or maliciously removes, breaks, injures, or defaces any customs seal or other fastening placed upon any vessel, vehicle, warehouse, or package containing merchandise or baggage in bond or in customs custody, or willfully aids, abets, or encourages any other person to remove, break, injure, or deface such seal, fastening, or mark; or if any person maliciously enters any bonded warehouse or any vessel or vehicle laden with or containing bonded merchandise with intent unlawfully to remove or cause to be removed therefrom any merchandise or baggage therein, or unlawfully removes or causes to be removed any merchandise or baggage in such vessel, vehicle, or bonded warehouse or otherwise in customs custody or control, or aids or assists therein; or if any person receives or transports any merchandise or baggage unlawfully removed from any such vessel, vehicle, or warehouse, knowing the same to have been unlawfully removed, he shall be guilty of a felony and liable to the same penalties as are imposed by section 593 of this Act.

SEC. 599. OFFICERS NOT TO BE INTERESTED IN VESSELS OR CARGO.

No person employed under the authority of the United States, in the collection of duties on imports or tonnage, shall own, either in whole or in part, any vessel, or act as agent, attorney, or consignee for the owner or owners of any vessel, or of any cargo or lading on board the same; nor shall any such person import, or be concerned directly or indirectly in the importation of, any merchandise for sale into the United States. Every person who violates this section shall be liable to a penalty of $500.

SEC. 600. GRATUITIES.

Any officer or employee of the United States who, except in payment of the duties or exactions fixed by law, solicits, demands, exacts, or receives from any person, directly or indirectly, any gratuity,

money, or thing of value, for any service performed under the customs laws, or in consideration of any official act to be performed by him, or of the omission of performance of any such act, in connection with or pertaining to the importation, entry, inspection or examination, or appraisement of merchandise or baggage, shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine not exceeding $5,000, or by imprisonment for not more than two years, or both, and evidence, satisfactory to the court in which the trial is had, of such soliciting, demanding, exacting, or receiving shall be prima facie evidence that the same was contrary to law.

SEC. 601. BRIBERY.

Any person who gives, or offers to give, or promises to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of merchandise or baggage, or of the liquidation of the entry thereof, or by threats or demands or promises of any character attempts to improperly influence or control any such officer or employee of the United States as to the performance of his official duties, shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine not exceeding $5,000 or by imprisonment for a term not exceeding two years, or both, and evidence of such giving, offering or promising to give, or attempting to influence or control, satisfactory to the court in which such trial is had, shall be prima facie evidence that the same was contrary to law.

SEC. 602. SEIZURE—REPORT TO COLLECTOR.

It shall be the duty of any officer, agent, or other person authorized by law to make seizures of merchandise or baggage subject to seizure for violation of the customs laws, to report every such seizure immediately to the collector for the district in which such violation occurred, and to turn over and deliver to such collector any vessel, vehicle, merchandise, or baggage seized by him, and to report immediately to such collector every violation of the customs laws.

SEC. 603. SAME—COLLECTOR'S REPORTS.

It shall be the duty of the collector whenever a seizure of merchandise has been made for a violation of the customs laws to report the same to the Solicitor of the Treasury, and promptly also to report any such seizure or violation of the customs laws to the United States attorney for the district in which such violation has occurred, or in which such seizure was made, including in such report a statement of all the facts and circumstances of the case within his knowl-

edge, with the names of the witnesses, and citation of the statute or statutes believed to have been violated, and on which reliance may be had for forfeiture or conviction.

SEC. 604. SAME—PROSECUTION.

It shall be the duty of every United States district attorney immediately to inquire into the facts of cases reported to him by collectors and the laws applicable thereto, and if it appears probable that any fine, penalty, or forfeiture has been incurred by reason of such violation, for the recovery of which the institution of proceedings in the United States district court is necessary, forthwith to cause the proper proceedings to be commenced and prosecuted, without delay, for the recovery of such fine, penalty, or forfeiture in such case provided, unless, upon inquiry and examination, such district attorney decides that such proceedings can not probably be sustained or that the ends of public justice do not require that they should be instituted or prosecuted, in which case he shall report the facts to the Secretary of the Treasury for his direction in the premises.

SEC. 605. SAME—CUSTODY.

All vessels, vehicles, merchandise, and baggage seized under the provisions of the customs laws, or laws relating to the navigation, registering, enrolling or licensing, or entry or clearance of vessels, unless otherwise provided by law, shall be placed and remain in the custody of the collector for the district in which the seizure was made to await disposition according to law.

SEC. 606. SAME.—APPRAISEMENT.

The collector shall require the appraiser to determine the domestic value, at the time and place of appraisement, of any vessel, vehicle, merchandise, or baggage seized under the customs laws.

SEC. 607. SAME—VALUE $1,000 OR LESS.

If such value of such vessel, vehicle, merchandise, or baggage returned by the appraiser, does not exceed $1,000, the collector shall cause a notice of the seizure of such articles and the intention to forfeit and sell the same to be published for at least three successive weeks in such manner as the Secretary of the Treasury may direct. *For the purposes of this section and sections 610 and 612 of this Act merchandise the importation of which is prohibited shall be held not to exceed $1,000 in value.*

SEC. 608. SAME—CLAIMS—JUDICIAL CONDEMNATION.

Any person claiming such vessel, vehicle, merchandise, or baggage may at any time within twenty days from the date of the first publication of the notice of seizure file with the collector a claim stating his interest therein. Upon the filing of such claim, and the giving of a bond to the United States in the penal sum of $250, with sureties to be approved by the collector, conditioned that in case of condemnation

of the article so claimed the obligor shall pay all the costs and expenses of the proceedings to obtain such condemnation, the collector shall transmit such claim and bond, with a duplicate list and description of the articles seized, to the United States attorney for the district in which seizure was made, who shall proceed to a condemnation of the merchandise or other property in the manner prescribed by law.

SEC. 609. SAME—SUMMARY FORFEITURE AND SALE.

If no such claim is filed or bond given within the twenty days hereinbefore specified, the collector shall declare the vessel, vehicle, merchandise, or baggage forfeited, and shall sell the same at public auction in the same manner as merchandise abandoned to the United States is sold, and shall deposit the proceeds of sale, after deducting the actual expenses of seizure, publication and sale, in the Treasury of the United States.

SEC. 610. SAME—VALUE MORE THAN $1,000.

If the value returned by the appraiser of any vessel, vehicle, merchandise, or baggage so seized is greater than $1,000, the collector shall transmit a report of the case, with the names of available witnesses, to the United States attorney for the district in which the seizure was made for the institution of the proper proceedings for the condemnation of such property.

SEC. 611. SAME—SALE UNLAWFUL.

If the sale of any vessel, vehicle, merchandise, or baggage forfeited under the customs laws in the district in which seizure thereof was made be prohibited by the laws of the State in which such district is located, or if a sale may be made more advantageously in any other district, the Secretary of the Treasury may order such vessel, vehicle, merchandise, or baggage to be transferred for sale in any customs district in which the sale thereof may be permitted. And if the Secretary of the Treasury is satisfied that the proceeds of sale will not be sufficient to pay the costs thereof, he may order a destruction by the customs officers: *Provided,* That any merchandise forfeited under the customs laws, the sale or use of which is prohibited under any law of the United States or of any State, [may be remanufactured, in the discretion of the Secretary of the Treasury,] *may, in the discretion of the Secretary of the Treasury, be destroyed, or remanufactured* into an article that is not prohibited, the resulting article to be disposed of to the profit of the United States only.

SEC. 612. SAME—SUMMARY SALE.

Whenever it appears to the collector that any vessel, vehicle, merchandise, or baggage seized under the customs laws is liable to perish or to waste or to be greatly reduced in value by keeping, or that the expense of keeping the same is disproportionate to the value thereof, and the value of such vessel, vehicle, merchandise, or baggage as

determined by the appraiser under section 606 of this Act, does not exceed $1,000, and such vessel, vehicle, merchandise, or baggage has not been delivered under bond, the collector shall, within twenty-four hours after the receipt by him of the appraiser's return proceed forthwith to advertise and sell the same at auction under regulations to be prescribed by the Secretary of the Treasury. If such value of such vessel, vehicle, merchandise, or baggage exceeds $1,000 the collector shall forthwith transmit the appraiser's return and his report of the seizure to the United States district attorney, who shall petition the court to order an immediate sale of such vessel, vehicle, merchandise, or baggage, and if the ends of justice require it the court shall order such immediate sale, the proceeds thereof to be deposited with the court to await the final determination of the condemnation proceedings. Whether such sale be made by the collector or by order of the court, the proceeds thereof shall be held subject to claims of parties in interest to the same extent as the vessel, vehicle, merchandise, or baggage so sold would have been subject to such claim.

SEC. 613. DISPOSITION OF PROCEEDS OF FORFEITED PROPERTY.

Any person claiming any vessel, vehicle, merchandise, or baggage, or any interest therein, which has been forfeited and sold under the provisions of this Act, may at any time within three months after the date of sale apply to the Secretary of the Treasury if the forfeiture and sale was under the customs laws, or to the Secretary of Commerce if the forfeiture and sale was under the navigation laws, for a remission of the forfeiture and restoration of the proceeds of such sale, or such part thereof as may be claimed by him. Upon the production of satisfactory proof that the applicant did not know of the seizure prior to the declaration or condemnation of forfeiture, and was in such circumstances as prevented him from knowing of the same, and that such forfeiture was incurred without any willful negligence or intention to defraud on the part of the applicant, the Secretary of the Treasury or the Secretary of Commerce may order the proceeds of the sale, or any part thereof, restored to the applicant, after deducting the cost of seizure and of sale, the duties, if any, accruing on the merchandise or baggage, and any sum due on a lien for freight, charges, or contribution in general average that may have been filed. If no application for such remission or restoration is made within three months after such sale, or if the application be denied by the Secretary of the Treasury or the Secretary of Commerce, the proceeds of sale shall be disposed of as follows:

(1) For the payment of all proper expenses of the proceedings of forfeiture and sale, including expenses of seizure, maintaining the custody of the property, advertising and sale, and if condemned by a decree of a district court and a bond for such costs was not given, the costs as taxed by the court;

(2) For the satisfaction of liens for freight, charges, and contributions in general average, notice of which has been filed with the collector according to law;

(3) For the payment of the duties accruing on such merchandise or baggage, if the same is subject to duty; and

(4) The residue shall be deposited with the Treasurer of the United States as a customs or navigation fine.

SEC. 614. RELEASE OF SEIZED PROPERTY.

If any person claiming an interest in any vessel, vehicle, merchandise, or baggage seized under the provisions of this Act offers to pay the value of such vessel, vehicle, merchandise, or baggage, as determined under section 606 of this Act, and it appears that such person has in fact a substantial interest therein, the collector may, subject to the approval of the Secretary of the Treasury if under the customs laws, or the Secretary of Commerce if under the navigation laws, accept such offer and release the vessel, vehicle, merchandise, or baggage seized upon the payment of such value thereof, which shall be distributed in the order provided in section 613 of this Act.

SEC. 615. BURDEN OF PROOF IN FORFEITURE PROCEEDINGS.

In all suits or actions brought for the forfeiture of any vessel, vehicle, merchandise, or baggage seized under the provisions of any law relating to the collection of duties on imports or tonnage, where the property is claimed by any person, the burden of proof shall lie upon such claimant; and in all suits or actions brought for the recovery of the value of any vessel, vehicle, merchandise, or baggage seized for violation of any such law, the burden of proof shall be upon the defendant: *Provided,* That probable cause shall be first shown for the institution of such suit or action, to be judged of by the court.

SEC. 616. COMPROMISE OF GOVERNMENT CLAIMS PROHIBITED—EXCEPTION.

It shall not be lawful for any officer of the United States to compromise or abate any claim of the United States arising under the customs laws for any fine, penalty, or forfeiture, and any such officer who compromises or abates any such claim or attempts to make such compromise or abatement, or in any manner relieves or attempts to relieve any person, vessel, vehicle, merchandise, or baggage from any such fine, penalty, or forfeiture shall be guilty of a felony and upon conviction thereof shall be punished by a fine of not more than $5,000 or by imprisonment for a term of not exceeding two years: *Provided,* That the Secretary of the Treasury shall have power to remit or mitigate any such fine, penalty, or forfeiture, or to compromise the same in the manner provided by law.

SEC. 617. COMPROMISE OF GOVERNMENT CLAIMS BY SECRETARY OF TREASURY.

Upon a report by a collector, district attorney, or any special attorney or agent, having charge of any claim arising under the customs laws, showing the facts upon which such claim is based, the probabilities of a recovery and the terms upon which the same may be compromised, the Secretary of the Treasury is hereby authorized to compromise such claim, if such action shall be recommended by the Solicitor of the Treasury.

SEC. 618. REMISSION OR MITIGATION OF PENALTIES.

Whenever any person interested in any vessel, vehicle, merchandise, or baggage seized under the provisions of this Act, or who has incurred, or is alleged to have incurred, any fine or penalty thereunder, files with the Secretary of the Treasury if under the customs laws, and with the Secretary of Commerce if under the navigation laws, before the sale of such vessel, vehicle, merchandise, or baggage a petition for the remission or mitigation of such fine, penalty, or forfeiture, the Secretary of the Treasury, or the Secretary of Commerce, if he finds that such fine, penalty, or forfeiture was incurred without willful negligence or without any intention on the part of the petitioner to defraud the revenue or to violate the law, or finds the existence of such mitigating circumstances as to justify the remission or mitigation of such fine, penalty, or forfeiture, may remit or mitigate the same upon such terms and conditions as he deems reasonable and just, or order discontinuance of any prosecution relating thereto. In order to enable him to ascertain the facts, the Secretary of the Treasury may issue a commission to any special agent, collector, member of the Board of United States General Appraisers, or United States commissioner, to take testimony upon such petition: *Provided,* That nothing in this section shall be construed to deprive any person of an award of compensation made before the filing of such petition.

SEC. 619. AWARD OF COMPENSATION TO INFORMERS.

Any person not an officer of the United States who detects and seizes any vessel, vehicle, merchandise, or baggage subject to seizure and forfeiture under the customs laws, and who reports the same to an officer of the customs, or who furnishes to a district attorney, to the Secretary of the Treasury, or to any customs officer original information concerning any fraud upon the customs revenue, or a violation of the customs laws perpetrated or contemplated, which detection and seizure or information leads to a recovery of any duties withheld, or of any fine, penalty or forfeiture incurred, may be awarded and paid by the Secretary of the Treasury a compensation of 25 per centum of the net amount recovered, but not to exceed

$50,000 in any case [, which shall be paid out of moneys appropriated for that purpose.] *The necessary moneys to pay such awards are hereby appropriated, and this appropriation shall be deemed a permanent and indefinite appropriation.* For the purposes of this section, an amount recovered under a bail bond shall be deemed a recovery of a fine incurred.

SEC. 620. SAME—UNITED STATES OFFICERS.

Any officer of the United States who directly or indirectly receives, accepts, or contracts for any portion of the money which may accrue to any person making such detection and seizure, or furnishing such information, shall be guilty of a felony and, upon conviction thereof, shall be punished by a fine of not more than $10,000, or by imprisonment for not more than two years, or both, and shall be thereafter ineligible to any office of honor, trust, or emolument. Any such person who pays to any such officer, or to any person for the use of such officer, any portion of such money, or anything of value for or because of such money, shall have a right of action against such officer, or his legal representatives, or against such person, or his legal representatives, and shall be entitled to recover the money so paid or the thing of value so given.

SEC. 621. LIMITATION OF ACTIONS.

No suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs laws shall be instituted unless such suit or action is commenced within five years after the time when such penalty or forfeiture accrued: *Provided,* That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

[SEC. 622. EMERGENCY OF WAR.—Whenever the President shall by proclamation declare an emergency to exist by reason of a state of war, or otherwise, he may authorize the Secretary of the Treasury to extend during the continuance of such emergency the time herein prescribed for the performance of any act.]

SEC. 622. FOREIGN LANDING CERTIFICATES.

The Secretary of the Treasury may by regulations require the production of landing certificates in respect of merchandise exported from the United States in cases in which he deems it necessary for the protection of the revenue.

SEC. 623. SECURITY.

(a) BONDS.—*In any case in which bond or other security is not specifically required by law, the Secretary of the Treasury may by regulations require, or authorize collectors of customs to require, such bonds or other security as he, or they, may deem necessary for the protection of the revenue and to assure compliance with the customs laws and regulations. Except*

as otherwise specifically provided by law, whenever a bond is required by law or regulations, the Secretary of the Treasury may by regulations prescribe the conditions and form of such bond, provide for the approval of the sureties thereon (without regard to any general provision of law), fix the amount or penalty thereof, whether for the payment of liquidated damages or of a penal sum, and authorize the cancellation of any such bond, in the event of a breach of any condition thereof, upon the payment of such lesser amount as he may deem sufficient. No condition in any such bond shall be held invalid on the ground that such condition is not specified in the law authorizing or requiring the taking of such bond. Whenever a bond is required by the customs laws or regulations, the Secretary of the Treasury may authorize the execution of a single bond the conditions of which shall extend to and cover similar cases or importations over a period of time, not to exceed one year, or such longer period as the Secretary of the Treasury may fix to meet the circumstances of any particular case.

(b) DEPOSITS IN LIEU OF BONDS.—*The Secretary of the Treasury is authorized to permit the deposit of money or obligations of the United States, in such amount and upon such conditions as he may by regulations prescribe, in lieu of any bond required by the provisions of the customs laws, or by regulations promulgated thereunder.*

SEC. 624. GENERAL REGULATIONS.

[SEC. 623.] In addition to the specific powers conferred by this Act, the Secretary of the Treasury is authorized to make such rules and regulations as [may be] *he may deem* necessary to carry out the provisions of this Act *and to protect the customs revenue.*

[Part 6.—Repealing Provisions]

[SEC. 641. RIGHTS AND LIABILITIES.—The repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, nor any right accruing or accrued, nor any suit or proceeding had or commenced in any civil or criminal case prior to said repeal or modifications, but all liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. All offenses committed and all penalties, forfeitures, or liabilities incurred prior to the taking effect hereof, under any statute embraced in, or changed, modified, or repealed by this Act, may be prosecuted and punished in the same manner and with the same effect as if this Act had not been passed. No acts of limitation now in force, whether applicable to civil causes and proceedings, or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or

acts done or committed prior to the taking effect of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.]

[SEC. 642. REVISED STATUTES.—The following sections of the Revised Statutes, as amended, are hereby repealed: 909, 2520, 2521, 2524, 2537, 2540, 2554, 2561, 2581, 2588, 2589, 2590, 2609, 2610, 2637, 2638, 2652, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 2828, 2829, 2830, 2831, 2832, 2833, 2834, 2836, 2837, 2840, 2842, 2844, 2846, 2847, 2848, 2849, 2850, 2852, 2857, 2859, 2864, 2865, 2867, 2868, 2869, 2870, 2872, 2873, 2874, 2875, 2876, 2877, 2878, 2879, 2880, 2881, 2882, 2883, 2884, 2887, 2888, 2889, 2890, 2891, 2892, 2893, 2894, 2895, 2896, 2898, 2899, 2901, 2906, 2910, 2911, 2912, 2913, 2914, 2915, 2916, 2920, 2921, 2925, 2926, 2928, 2933, 2935, 2936, 2937, 2939, 2945, 2946, 2947, 2948, 2949, 2950, 2953, 2954, 2955, 2956, 2957, 2958, 2959, 2960, 2961, 2962, 2963, 2964, 2965, 2966, 2967, 2968, 2969, 2970, 2971, 2972, 2973, 2974, 2975, 2976, 2977, 2978, 2979, 2980, 2981, 2982, 2983, 2984, 2985, 2986, 2987, 2988, 2989, 2998, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3010, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3063, 3064, 3065, 3066, 3067, 3069, 3070, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3088, 3090, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3110, 3120, 3121, 3123, 3128, 3129, 4209, 4210, 4211, 5292, and 5293.]

[SEC. 643. STATUTES AT LARGE.—The following Acts and parts of Acts are hereby repealed: The Act of March 24, 1874, chapter 65; Act of June 22, 1874, chapter 391, sections 3, 4, 6, 7, 15, 17, 18, 19, 20, 21, 22, 24, and 25; Act of March 3, 1875, chapter 136; Act of May 1, 1876, chapter 89; Act of June 20, 1876, chapter 136, as amended; Act of June 10, 1880, chapter 190, as amended; Act of February 8, 1881, chapter 34; Act of February 23, 1887, chapter 218; Act of June 10, 1890, chapter 407, as amended, except sections 12 and 22; Act of March 2, 1895, chapter 177, section 9; Act of February 2, 1899, chapter 84; Act of February 13, 1911, chapter 46, sections 1, 2, 3, and 4; Act of October 3, 1913, chapter 16, Section III; and Titles I, III, and V of the Act entitled "An Act Imposing temporary duties upon certain agricultural products to meet present emergencies, and to provide revenue; to regulate commerce with foreign countries;

to prevent dumping of foreign merchandise on the markets of the United States; to regulate the value of foreign money; and for other purposes," approved May 27, 1921, as amended.]

[SEC. 644. GENERAL REPEAL.—All laws and parts of laws inconsistent with the provisions of this Act are hereby repealed.]

[SEC. 645. If any clause, sentence, paragraph, or part of this title shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.]

[SEC. 646. Unless otherwise herein specially provided, this Act shall take effect on the day following its passage.]

[SEC. 647. This Act may be cited as the "Tariff Act of 1922."]

Part VI.—Miscellaneous Provisions

SEC. 641. CUSTOMHOUSE BROKERS.

(a) REGULATIONS FOR LICENSING.—*The Secretary of the Treasury may prescribe rules and regulations governing the licensing as customhouse brokers of citizens of the United States of good moral character, and may require, as a condition to the granting of any license, the showing of such facts as he may deem advisable as to the qualifications of the applicant to render valuable service to importers and exporters. The Secretary of the Treasury may provide for the suspension or revocation, for good and sufficient reasons, of any license issued under authority of this section. No such license shall be refused, suspended, or revoked without reasonable notice and opportunity for hearing. Except as provided in subdivision (b) of this section, no person shall transact business as a customhouse broker without a license granted in accordance with the provisions of this subdivision, but nothing in this section shall be construed to authorize the requiring of a license in the case of any person transacting at a customhouse business pertaining to his own importations.*

(b) LICENSES UNDER ACT OF JUNE 10, 1910.—*The Act entitled "An Act to license customhouse brokers," approved June 10, 1910, is hereby repealed, except that in the case of any license issued under such Act to an individual, such license shall continue in force and effect, subject to suspension and revocation in the same manner and upon the same conditions as licenses issued pursuant to subdivision (a) of this section. Nothing in this section shall be held to authorize the requiring of a license under this section in the case of an individual holding a license under such Act approved June 10, 1910.*

SEC. 642. INVESTIGATION OF METHODS OF VALUATION.

The President is requested (1) to cause a survey to be made, by such agency or agencies as he may designate or appoint, of bases for the valuation of imported merchandise for the assessment of customs duties,

particularly with a view to determining the extent to which values in the United States may properly be used as a basis for the assessment of customs duties; and (2) to submit to the Congress, at the earliest practicable date, a report thereon, with such recommendations for legislation as he may deem advisable, including such formulæ as he may propose for adjusting the rates of duty imposed by this Act to conform to any change in basis he may recommend. There are hereby authorized to be appropriated such sums as may be necessary to carry out the provisions of this section, to be expended in the discretion of the President.

SEC. 643. APPLICATION OF CUSTOMS REORGANIZATION ACT.

The rights, privileges, powers, and duties vested in or imposed upon the Secretary of the Treasury by this Act shall be subject to the provisions of subdivision (a) of section 3 of the Act entitled "An Act to create a Bureau of Customs and a Bureau of Prohibition in the Department of the Treasury," approved March 3, 1927.

SEC. 644. APPLICATION OF AIR COMMERCE ACT OF 1926.

The Secretary of the Treasury may, by regulations prescribed under the authority of section 7 of the Air Commerce Act of 1926, provide for the application to civil air navigation of any of the provisions of this Act or of any regulations promulgated hereunder.

SEC. 645. TRAVEL AND SUBSISTENCE.

Section 5 of the Act entitled "An Act to provide the necessary organization of the Customs Service for an adequate administration and enforcement of the Tariff Act of 1922 and all other customs revenue laws," approved March 4, 1923, as amended, is amended to read as follows:

"SEC. 5. That all customs officers and employees, including customs officers and employees in foreign countries, in addition to their compensation shall receive their necessary traveling expenses and actual expenses incurred for subsistence while traveling on duty and away from their designated station, and when transferred from one official station to another for duty may be allowed, within the discretion and under written orders of the Secretary of the Treasury, the expenses incurred for packing, crating, freight, and drayage in the transfer of their household effects and other personal property, not exceeding in all five thousand pounds, and, in the case of transfers to or from an official station in a foreign country, or from one official station to another in a foreign country, the actual and necessary travel and subsistence expenses of their families upon such transfers. The expense of transporting the remains of customs officers and employees, who die while in, or in transit to, foreign countries in the discharge of their official duties, to their former homes in this country for interment, and the ordinary and necessary expenses of such interment, at their posts of duty or at home, are hereby authorized to be paid on the written order of the Secretary of the Treasury."

SEC. 646. REPEALS.

(a) SPECIFIC REPEALS.—*The following Acts and parts of Acts are repealed, subject to the limitations provided in subdivision (c):*

(1) The Tariff Act of 1922, except that the repeal of sections 304 and 482 (relating to marking of imported articles and to certified invoices, respectively) shall take effect sixty days after the enactment of this Act;

(2) Section 16 of the act entitled "An Act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade and for other purposes," approved June 26, 1884, as amended (relating to supplies for certain vessels);

(3) The Joint Resolution entitled "Joint Resolution Authorizing certain customs officials to administer oaths," approved April 2, 1928;

(4) Section 2804 of the Revised Statutes, as amended (relating to limitations on importation packages of cigars); and

(5) Section 1 of the Act entitled "An Act To provide the name by which the Board of General Appraisers and the members thereof shall hereafter be known," approved May 28, 1926.

(b) GENERAL REPEAL.—*All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed.*

(c) RIGHTS AND LIABILITIES UNDER ACTS REPEALED OR MODIFIED.—*The repeal of existing laws or modifications or reenactments thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil or criminal case prior to such repeal, modifications, or reenactments, but all liabilities under such laws shall continue and may be enforced in the same manner as if such repeal, modifications, or reenactments had not been made. All offenses committed and all penalties, under any statute embraced in, or changed, modified, or repealed by this Act, may be prosecuted and punished in the same manner and with the same effect as if this Act had not been passed. No acts of limitation now in force, whether applicable to civil causes and proceedings, or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in, modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the taking effect of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.*

(d) CERTAIN ACTS NOT AFFECTED.—*Nothing in this Act shall be construed to amend or repeal any of the following provisions of law:*

(1) Subsections 1, 2, and 3 of paragraph J of Section IV of the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913 (relating to restrictions on importations in foreign vessels or

through contiguous countries), as modified by the Act of March 4, 1915, chapter 171;

(2) Subsection 2 of paragraph N of Section IV of such Act of October 3, 1913 (relating to the manufacture of alcohol for denaturization only);

(3) Section 30 of the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June 10, 1890, as amended (providing for an Assistant Attorney General in charge of customs matters);

(4) The Act entitled "An Act relating to the use or disposal of vessels or vehicles forfeited to the United States for violation of the customs laws or the National Prohibition Act, and for other purposes," approved March 3, 1925; nor

(5) The Antidumping Act, 1921.

SEC. 647. SEPARABILITY OF PROVISIONS.

If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SEC. 648. EFFECTIVE DATE OF ACT.

Except as otherwise provided, this Act shall take effect on the day following the date of its enactment.

SEC. 649. SHORT TITLE.

This Act may be cited as the "Tariff Act of 1929."

REPORT ON THE TARIFF READJUSTMENT—1929

(H. Report No. 7—71st Congress, 1st session)

May 9, 1929

Mr. Hawley, from the Committee on Ways and Means, submitted the following report to accompany H. R. 2667:

The Committee on Ways and Means, to whom was referred the bill (H. R. 2667), a bill to provide revenue, to regulate commerce with foreign countries, to encourage the industries of the United States, to protect American labor, and for other purposes, having had the same under consideration, report it back to the House without amendment and recommend that the bill do pass.

TARIFF ACT OF 1922

The Tariff Act of 1922 was passed while the unsettled conditions following the war still prevailed both at home and abroad. It effected a change from a tariff made under the general free-trade theory to that made under the protective theory—the historic policy of the Republican Party. Speaking generally, it has served the country well. The past six years have been years of unprecedented development, not only in our own country but in other countries.

It has fully justified its existence. It has restored confidence, rehabilitated industry, fostered agriculture, provided millions of wage earners with employment at higher wages than ever paid in the history of the world, and brought an unprecedented prosperity generally to our people. For the great majority of the articles for which it provided protection it is still efficient and sufficient.

However, many new products have entered the markets since 1922, new conditions have arisen in production, new and active competitors have entered the field, the duties on some goods, wares, and commodities as provided in the tariff of 1922, enacted before conditions here and abroad had attained a normal peace time basis, were placed too low, and for other reasons readjustments have become necessary. The proposed legislation is early fulfillment of promises made in the recent campaign.

REASONS FOR THE READJUSTMENT

Since 1922 conditions in business, in industry, and in agriculture have materially changed. New products have been added to the list, improved machinery has been adopted both here and abroad,

foreign competition has attacked production in new ways, and new lines of products are being manufactured destined primarily for the American market.

New competitors have entered the field seeking markets in the United States and the competition has been vigorous and insistent. Two of the countries whose newer development has been important are Italy and Czechoslovakia.

The labor cost in production is an essential factor. The average rate of wages abroad is 40 per cent or less than that in the United States. While the effectiveness of foreign labor is increasing, their wage scales have not increased in proportion. This creates a serious situation not only to the manufacturer but to the laborer. It is the desire in the United States to maintain wages consistent with the American standard of living. The opportunity of labor to secure employment and of the employer to pay wages depends upon the ability of industry to market its products. Naturally, foreign products seek our market because it is a cash market. Being enormous in size and varied in demand, it absorbs products in great variety.

Speaking generally, values represented in invoices should be multiplied by three to represent American values. Imports and exports under the Act of 1922 have been twice those for the years under the Underwood tariff exclusive of the war and immediate postwar years. The protective policy, which has resulted in increased prosperity in this country, has increased the value and desirability of American trade. The protective policy does not exclude and is not intended to exclude foreign products from our markets, but does propose that such products should not come into this country to the detriment of the American producers and wage earners. Moreover, it can be safely stated that under the protective system domestic competition more than foreign imports is the most important factor in regulating prices which consumers in this country pay for the products they consume. Imported articles are sold here at whatever prices may be obtained, irrespective of the cost of producing such products abroad. They may be offered at prices a little below those of competing American products, in order to obtain control of the market. Also they are sold at prices greatly in excess of the foreign cost, because buyers are unaware of the great profits being made on them, or because of representations made that they are imported articles with the inference that they are therefore better.

AGRICULTURE AND INDUSTRIES

Industries generally in the United States are in a sound and prosperous condition but there are a number of instances where the foreign competition is being sharply felt. There is a slackening in these, loss of employment, and a number of instances were presented at the hearings showing that enterprises had been abandoned or are

in serious straits. Only a part of an industrial system may be affected, yet the foreign competition may be important. Agricultural products as a whole have been more generally affected.

In order to make the tariff meet modern conditions the present readjustment is undertaken. Under the Underwood Act of 1913 agricultural products generally were put on the free list. The restoration of these products to a dutiable status where they properly belong by the Tariff Act of 1922 has been of immense advantage to the agricultural industries. In recent years, however, there has been some depression in agriculture and in some industries. In the present bill increased protection, which in a number of instances is very material, has been proposed for them. It is essential that we provide for our people the basic necessities of life, of which food and clothing are among the most important. Moreover, the protective theory has always assumed that political freedom and economic independence are inseparable. This was indicated in the first act of general legislation signed by President Washington, and the Republican Party has been a consistent supporter of this policy.

PROMPT ACTION

During the campaign of 1928 the Republican Party proposed to the country that a readjustment of the tariff would be effected, and special reference was made to a readjustment of the tariff as a part of the program of relief for agriculture. The country responded by the election of President Hoover with a tremendous vote and by a greatly increased Republican membership in this body. Construing the result of the election as an authorization and direction to this Congress to readjust the tariff duties, upon its assembling in December, 1928, it was decided to begin promptly this work. The initiation of revenue legislation is confided by the Constitution to the House of Representatives. The Committee on Ways and Means is its agency for the preparation of such legislation for its consideration. Early in December, 1928, the members of the Committee of the 70th Congress, all but one of whom had been reelected to membership in this Congress, met and arranged for the work. Following the precedents, notice was given through the press of the country, and otherwise, that hearings would begin on January 7, 1929. The entire committee was present at the hearings, which covered more than six weeks. The committee sat mornings and afternoons and many evenings. Over 1,100 persons were heard orally and some 300 more submitted briefs without entering a personal appearance, and some 11,000 pages of testimony were taken. Each witness was assigned a definite time for uninterrupted statement, and after the conclusion of such statement the members of the committee questioned the witnesses.

PRECEDENTS FOLLOWED

According to the practice in such matters, the Republican members, being the majority of the committee, undertook the preparation of the bill during the interim between the Congresses, under authority granted in Public Law 1034, 70th Congress. Preliminary to this work, early in December, subcommittees were created, consisting of three members each. Each Republican member was designated as a chairman of a subcommittee with a definite schedule assigned to him, so that prior to and during the hearings each such member knew the particular work for which he was to be held most responsible.

The subcommittees met immediately after the conclusion of the general hearings and began the work of the readjustments. The subcommittees held no hearings, but considered the evidence presented at the hearings and that subsequently submitted in writing or in printed form. Representatives of the Tariff Commission, known as its commodity experts, attended the hearings as the schedules with which they deal were under consideration. These experts thereupon briefed the hearings for the use of the subcommittees. This aided the subcommittees in their study of the evidence received. Also, these experts have continually met with the subcommittees, obtaining information as desired. Valuable assistance has also been rendered by the Departments of the Treasury, Justice, Agriculture, and Commerce. Officials of the Government experienced in the actual work of handling customs matters have also assisted the subcommittees.

As the subcommittees concluded their labors, the 15 Republican members met in executive session and heard in detail their proposals and subjected them to careful inquiry and questioning and later to further reexamination.

FOREIGN GOVERNMENTS INTERESTED

Foreign nations and producers have shown great interest in this readjustment, but since the tariff is a domestic matter, neither foreign officials nor the nationals of foreign nations were heard, except that representations of foreign governments were submitted through the State Department and made a part of our record. Persons not citizens of the United States but who are doing business in the United States were also heard. We appreciate the importance of our relations to foreign countries and that, under the comity of nations, our nationals have the privilege of trading in their territories as their nationals have of trading in ours; but we have believed that our first duty was to our own people and to maintenance of their prosperity.

Foreign nations are discouraging our customs agents from obtaining information on costs of production abroad, and some prohibit such agents from making the necessary investigations. This practice, as can readily be inferred, has prevented the committee from obtaining useful information in many instances.

However, information was obtainable from foreign trade journals, invoices, and other sources by which it was possible to determine the differences in competitive conditions.

The American market is the greatest in the world. It receives domestic products of new goods, wares, and commodities or those made in new and usable forms in the amount of some ninety billion dollars' worth annually. Our foreign trade amounts to about 10 per cent of this amount. The American market, therefore, is more important to the Americans than the foreign market, but foreign trade is an essential factor in our economic life. Goods, wares, and commodities made for that trade cause the purchase of raw materials and employ labor here; also articles made abroad sent to this country deprive industry here of opportunity for operations and American labor employment in making such articles.

We have endeavored to hold an even course, mindful that our first duty is to the people of the United States, and that also we should give due consideration to our foreign neighbors.

FOREIGN TRADE

The history of our foreign trade for the past two years is as follows:

Exports:	
1927	$4, 758, 864, 000
1928	5, 029, 682, 000
Increase	270, 818, 000
Imports:	
1927	4, 184, 742, 000
1928	4, 091, 120, 000
Decrease	93, 622, 000
Total foreign trade:	
1927	8, 943, 606, 000
1928	9, 120, 802, 000
Increase	177, 196, 000
Excess of exports over imports:	
1927	574, 122, 000
1928	938, 562, 000
Increase	364, 440, 000

The protective tariff has not operated to the disadvantage of our foreign commerce, which has greatly increased under the Tariff Act of 1922. This is a natural result. We have grown steadily, increasing our demands for goods, wares, and commodities, our ability to absorb increased imports and to pay for them.

Another matter developed during the consideration of the schedules. A great industry, having many ramifications, producing articles in almost infinite variety, may be prosperous as a whole but certain lines of products may be severely attacked by foreign competition or

certain localities may be very detrimentally affected. In the readjustments, consideration has been given to such conditions. Imports do not have to be very large to be of serious importance to producers so situated as to bear the brunt of the foreign attack. In order to meet such and other situations, new classifications have been arranged, and new paragraphs have been added to provide for the new conditions.

IMPORTS AND EXPORTS

Our annual foreign trade is approximately nine billions of dollars, and has doubled under existing law. It is not the intent of the present bill to eliminate imports. They are still to come in, but not on terms disadvantageous to our own producers and wage earners. In 1927 the total imports were $4,163,000,000. Of these $1,483,000-000 paid duties and $2,680,000,000 came in duty free. That is, 36 per cent of imports paid duty and 64 per cent were duty free. We admitted duty free nearly twice as much as paid duty. The average rate of duty on dutiable imports was 38.76 per cent ad valorem, but on all imports, free and dutiable, less than 15 per cent ad valorem. Our total foreign trade, exports and imports, is less than 10 per cent of our domestic transactions.

In the present bill, although a percentage of duties have been readjusted, the average rate on dutiable imports will not be materially changed. At this time, in view of the thousands of items involved in the dutiable list, including great numbers in basket clauses and so not separately reported in the customs, it is not possible to give exact figures.

AVERAGE AD VALOREMS UNDER THE TARIFF OF 1922, BASED UPON IMPORTS FOR THE YEAR 1927

The average ad valorem rate of duty on dutiable agricultural products, including sugar, unmanufactured wool, and unmanufactured tobacco, in 1927, was 41.72 per cent. On agricultural products excluding sugar, unmanufactured wool, and unmanufactured tobacco, was 22.75 per cent. On all nonagricultural products the rate on dutiable imports was 36.60 per cent; on metals and manufactures thereof, 34.72 per cent; on machinery and vehicles, 32.39 per cent; on chemicals, etc., 33.69 per cent; and on all other articles, 41.22 per cent. The average ad valorem on all dutiable imports was 38.76 per cent.

SCOPE OF READJUSTMENT

Many paragraphs which are affected by the readjustment are modified only in a minor way. On the whole the proposed legislation would not be properly designated as a revision but as a readjustment.

In the several schedules many paragraphs are unchanged. In many other paragraphs, few items are affected. Where the duty is

increased on a basic raw material, the compensatory duties are necessarily increased, but the protection may remain unchanged. This will account for many changes in duties where the protection will be no greater than in existing law. It is fundamental to the policy of protection that a duty on a raw material requires a compensatory duty on articles manufactured from it. An increase in the duty on a raw material makes an increase in the compensatory rate necessary.

The committee have kept constantly in mind that we are one people with a great diversity of interests. The duties determined upon for any goods, wares, and commodities have been based upon the needs therefor as ascertained by our investigations. It has been the policy to give the same rate of protection where the needs were the same, irrespective of the schedule in which the items appear.

Since the labor cost in this country greatly exceeds that in competing countries, and since the millions of our wage earners are entitled to prosper equally with all other Americans, we have given this factor the attention its importance justifies.

A comparison of the existing law with the pending bill will disclose a considerable list of new items. Examination will show that a very large part of the readjustments are small in relation to the actual amount of the duty to be paid. Also that very many are due to an increase in the duty on a basic commodity, and the increases are compensatory duties on articles manufactured from such commodity. The apparent changes greatly exceed the actual changes in protective duties. There has not been opportunity for the detailed examination necessary to state the exact figures, but it is believed that the actual changes in protective rates will not exceed 15 per cent to 20 per cent of total number of dutiable items. Generally, the rates established by presidential proclamation have been adopted, and these account for a number of the readjustments.

PURPOSES OF BILL

The duties provided in the bill are intended to adjust the differences in competitive conditions at home and abroad, based upon our experience under the existing tariff law. It is intended to maintain confidence, encourage industry, foster agriculture, provide employment for our 27,000,000 of wage earners, and promote the continuance of our great and unusual prosperity. The bill proposes such changes in the existing law as careful and extended investigation has found necessary to maintain the American standards. Foreign competitors have an uncanny aptitude for discovering what goods, wares, and commodities are unsufficiently protected, and attacking them. Foreign labor is becoming more efficient; it receives less than 40 per cent of average American wages; it lives on a much lower standard. This is a most important factor in tariff making.

While we admit foreign products, under the comity of nations, the Republican Party has always insisted that the tariff is a domestic question and that Americans have a preferential right in their own vast market which absorbs some $90,000,000,000 worth of domestic products annually. We believe that we should be self-sustaining and self-sufficient, and that domestic competition is far more effective than foreign competition in regulating prices and, under mass production, of lowering prices to consumers.

This bill is therefore presented as containing the readjustments necessary to give all our industries, all our laborers, and all our people a fair and equal opportunity in our great market and prosperity. A protective tariff creates prosperity, and in that economic condition all participate.

BRIEF COMMENT ON SCHEDULES

In the chemical schedule a large number of new chemicals have been specifically named and a number have been transferred from basket clauses so that they may be specifically reported in the customs. This plan has been followed generally in all the schedules that the actual amounts and values of imported merchandise may be reported in detail. Of the 93 paragraphs in the chemical schedule rates have been changed on only 29 of them. Out of the hundreds of items in this schedule rates have been changed on 39, of which 33 were increases and 6 were decreases. Some increases represent compensatory duties only. In the important coal-tar products, the duties remain practically the same, the changes affecting new products or products transferred from basket clauses. Among the oils, flaxseed or linseed oil has an increase in duty from 3.3 cents to 4.16 cents per pound and soy-bean oil from 2½ cents to 5 cents per pound, as compensatory for the increased duty on the raw product.

Of the five principal building materials, iron and steel are practically unchanged except that the duties on alloy steels have been increased; lumber from pine, fir, spruce, and hemlock remain on the free list; cedar shingles and lumber are dutiable at 25 per cent ad valorem and maple and birch lumber at 15 per cent ad valorem; common brick is given a duty of $1.25 per thousand; and cement 8 cents per hundred pounds.

The existing law on watch and clock movements has been entirely rewritten to accord with modern commercial practices and descriptions, and the existing duties which are much too low have been increased.

The present duty on 96° sugar is 2.2 cents per pound generally, but on that imported from Cuba 1.76 cents per pound. The principal imports come from Cuba. The proposed rate is 3 cents against the world generally and 2.4 cents on Cuban sugar. Sugar is one of the lowest-priced food commodities. When the domestic sugar is on the

market, the price is lower than at other times. The purpose is to promote the domestic article for the benefit of producers and consumers.

The agriculture schedule has been largely readjusted. The duties on meat have been put upon a comparative basis with that of beef at 6 cents per pound. The duties on other meats are arranged according to their cost of production and comparable values. By presidential proclamation the duty on butter was increased to 12 cents per pound. Other dairy products have been given compensatory duties based on the butter rate. The duty on poultry has been adjusted to that on beef at 6 cents per pound for live birds and 8 cents per pound for dressed fowls, except turkeys, which are given 10 cents per pound. Eggs are increased from 8 cents to 10 cents per dozen and frozen eggs from 6 cents to 8 cents per pound. No change is made in the duty on dried eggs, as the surplus product in this country is frozen.

The fish paragraphs have been rewritten to accord with modern commercial practices, with few changes in duty.

In grains, two principal changes are made: Corn is increased from 15 cents to 25 cents per bushel, and milled rice from 2 cents to 2½ cents per pound. Special attention has been given to the promotion of the growth of crops or products that will replace the great cereals which are now grown in surplus quantities. Forage crops, some fruits, nuts, and crops producing oil-bearing seeds have been given increased duties. The importance of a substitute crop can be noted from the fact that dairy and poultry products now bring to the farmers about one-fourth of their gross income. In the southern tier of States of the United States vegetables, including beans, peas, tomatoes, and others, are grown for the winter and early spring markets, and duties deemed sufficient to enable the producers of these articles to compete in the markets have been written in the bill.

No changes were made in the tobacco schedule. Only one change affecting duties was made in the spirits schedule—this change places all bitters on the same basis.

Rayon has been given a separate schedule. The changes in the cotton, silk, and rayon schedules are based generally upon the fineness of the yarns used. In the case of cotton yarns the rate is increased from one-fourth of a per cent ad valorem to three-tenths of a per cent for each additional count; and in cotton cloth from one-fourth to thirty-five one hundredths of a per cent ad valorem for each additional count, reaching a maximum rate at the count of 90 instead of 80.

The duties on flax and flax fiber are increased one-half, and compensating duties given manufactured products. This is to promote and give protection to this industry in the United States, which is advancing on a sound basis.

In all the schedules the great number of instances should be noted in which the increase in the duty is 5 per cent; that is, for instance, a duty may be increased from 30 to 35 per cent ad valorem.

Wool suitable for the manufacture of woolens and worsteds has been increased from 31 cents per pound of clean content to 34 cents, and compensatory duties given on manufactured products based on this increase of 3 cents per pound; in some instances the protective rate has been increased by the 5 per cent mentioned above.

In the schedule on papers and books but little change was made.

The sundries schedule contains many paragraphs covering a very diverse list of articles impossible to enumerate in detail. Many of the paragraphs are unchanged except in language.

Hides and skins, boots and shoes, and leather generally, remain on the free list.

SUMMARY

The Republican members believe that the readjustments are justified by existing differences in competitive conditions, and necessary for the welfare of all interested in the changes made, and that they will maintain and promote the general welfare. Especial attention was given to their importance to our wage-earning population.

ADMINISTRATIVE PROVISIONS

A detailed discussion of the changes in the administrative provisions of the present law will be found under the appropriate headings in this report. Accordingly, it is unnecessary to discuss them at this time. The more important changes are recommended modifications in the so-called "flexible tariff provisions", in the organization of the Tariff Commission, and in the determination of the basis to be used in the appraisal of merchandise.

OUR POSSESSIONS

All amendments proposing to restrict in any way imports from the possessions of the United States by imposing limits as to kind, quality, values, or in any other way, were rejected.

REPORTS BY SUBCOMMITTEES ON THE SEVERAL SCHEDULES

This is a general and preliminary statement. It has been considered best in reporting the bill that each subcommittee should report on the schedule assigned to it. Therefore, the changes made, and the reasons for such changes, will appear in this report under the separate schedules. At the end of each schedule will be printed the present law with language to be omitted inclosed between black brackets and the new rates and new language printed in italics. This will assist anyone desiring to find any proposed change and the reasons therefor. The schedules will appear in the report in their numerical order.

TITLE I—DUTIABLE LIST

SCHEDULE 1.—CHEMICALS, OILS, AND PAINTS

REPORT BY THE SUBCOMMITTEE

LINDLEY H. HADLEY, Chairman
RICHARD S. ALDRICH
JAMES A. FREAR

The Committee on Ways and Means, in the preparation of Schedule 1, was furnished with detailed information on all the articles in the chemical schedule by the United States Tariff Commission in the form of so-called Summaries of Tariff Information. The Treasury Department and the Tariff Commission also supplied detailed information regarding suggested rephraseology of certain paragraphs in the Act of 1922 in order to avoid litigation which has arisen, and to broaden the scope of the general provisions of some of the paragraphs. The exhaustive revision of nomenclature and simplification of phraseology which was made in the Act of 1922 rendered unnecessary any fundamental redrafting of the chemical schedule of the present bill.

In the consideration of Schedule 1, the Tariff Commission has made available a greater wealth of statistics of imports, exports, and production, of prices, and of costs of production, than has perhaps been possible in the case of any other schedule. The costs of production investigations by the Tariff Commission for the purposes of section 315 of the Act of 1922, have afforded invaluable data, not only on the items investigated, but on many others indirectly concerned in the investigations. The committee has in general been guided by the facts obtained in these investigations, and it has perpetuated nearly all the rates which have been changed by presidential proclamations.

Full consideration was given to the testimony and the contents of the briefs submitted at the hearings on chemicals and allied products.

The equivalent ad valorem rate for the dutiable items of the chemical schedule imported under the Act of 1922 up to 1928 is 33.78 per cent, compared with an average of 37.67 per cent for all dutiable items imported during the same period. Furthermore, the percentage of imports (by value) of duty-free chemicals to that of all dutiable chemical imports under the Act of 1922, is 71.83, as compared with 62.73 per cent, the ratio for all duty-free imports to all dutiable imports. The equivalent ad valorem rate on all chemicals, dutiable and free, imported under the Act of 1922, is 9.39 per cent, as compared with an equivalent ad valorem rate of 14.04 per cent on total imports of all kinds during the same period. Therefore, it can not be successfully contended that the rates of duty in Schedule 1 of the Act of 1922 are above the levels of other schedules.

In general, the treatment of Schedule 1 by the committee is in no sense a revision, but rather a readjustment in certain items in order to meet the changed conditions in certain industries since 1922. This schedule contains many hundreds of items. The committee received requests for changes in 70 of the 93 paragraphs of the chemical schedule. Changes have been made in rates in only 29 of these paragraphs. In addition, about 32 commodities have been specifically mentioned, and there have been changes in phraseology in certain paragraphs in order to avoid litigation and ambiguity. Rates have been changed on 39 commodities, of which 33 were increases and 6 were decreases. Some of the increases represent adjustments of compensatory duties which were out of line with the base rates, and these have been properly adjusted. Thirteen items have been transferred from the dutiable list to the free list, of which seven are of particular interest to agriculture—the fertilizer materials urea, fish scrap, fish meal, and tankage, the insecticides calcium arsenate and Paris green, and santonin and its salts, used as a vermifuge for hogs. Other items transferred include materials not produced in this country—buchu leaves, a crude botanical drug; licorice root, the raw material for licorice extract; and argols, tartars, and wine lees, the raw materials for tartaric acid and cream of tartar. Of the seven transfers from the free list to the chemical schedule, three items—citrous juice, palm-kernel oil, and sesame oil—pertain to agricultural products; the other items include chromic and nitric acids, kieserite, and spermaceti wax. Decreases were made in the rates on phenol or carbolic acid, cresylic acid, ortho, meta, and para cresol, and synthetic camphor.

A number of commodities which have become of importance in the industrial change since 1922 have been given specific mention for the first time. The rates in paragraph 5, the basket paragraph, and in the basket clauses of other paragraphs, have not been disturbed.

The chemical industry has undergone striking developments during the seven years in which the present tariff act has been in operation. New processes have reduced costs and rendered old methods obsolete. Many new products have been developed. The ability of America to apply research to the solution of manufacturing problems and the development of new products has been most gratifying, and gives us every reason to believe that we are on the threshold of even greater and more far-reaching achievements in the course of the next few years.

COAL-TAR PRODUCTS

The coal-tar chemical industry became firmly established in the United States as a result of the World War. Since the close of the war, under the protection afforded by the Act of 1922, the industry has continued to develop so that to-day it represents an investment

of about $100,000,000 and employs 10,000 men. The years since 1922 have been characterized by sharp competition between domestic manufacturers, a decreasing number of manufacturers, cheaper prices for dyes and other products, and an increased demand for fast colors. The development of fast dyes having brightness, fastness to sun, laundering, ironing, etc., has been brought about by the devotion of a large amount of money and time to the problems involved. The increased production by improved methods of the important intermediate, anthraquinone, greatly facilitated the development of fast dyes.

Other important developments in the coal-tar industry include the production of phthalic anhydride by cheaper methods, the production of synthetic phenol from benzene, the development of insecticides and fungicides, by which increased yields and improved qualities of such crops as wheat, corn, potatoes, and other farm products may be obtained. The production of new chemicals for the rubber industry is of more than usual significance, in that by the development of antioxidants, of accelerators for vulcanization, and of compounds for improving the ageing of rubber, the life of many articles of rubber has been extended in some cases from 100 per cent to 500 per cent. The development of new pharmaceuticals for the control and prevention of disease is one of the most important contributions of chemistry to the welfare of mankind.

Requests were made for the restoration of the original rates which obtained in paragraphs 27 and 28 for two years after the date of the passage of the Act of 1922.

These rates were automatically reduced under the provisions of the act from 60 per cent ad valorem to 45 per cent ad valorem in paragraph 28 and from 55 per cent to 40 per cent ad valorem in paragraph 27.

In view of the creditable progress of the industry and upon the further facts as to its status and condition disclosed upon the hearings, the committee recommends the continuance of the present rates based upon the American selling price as provided in the present law.

In this connection attention is called to a further important recommendation, viz, that the provision of the existing law prohibiting any increase of the rates in paragraphs 27 and 28 under section 315 be stricken out. In view of the automatic reduction from the temporary to the permanent rate above specified there does not appear to be any sound reason for longer retaining this distinction in the application of the flexible provision. The adoption of this recommendation will afford thereafter the benefit of this remedy to all items in the schedule.

DERIVATIVES OF HYDROCARBON GASES

Paragraph 2 of the Act of 1922 covers chemicals derived from hydrocarbon gases which are constituents of natural gas. In 1922

this industry was in its infancy and production of the derivatives was not on a commercial scale. The rates of duty provided by the Act of 1922 have fostered the development in the United States of this new synthetic organic chemical industry based upon a hitherto undeveloped series of chemical compounds, and comparable in promise of future value to the development of the coal-tar series of chemicals in Germany. There has been a phenomenal increase in the domestic production of some of these products, and a decline in price. Of great military significance is the fact that the plant for manufacturing certain of these products can readily be converted to the production of mustard gas.

Among the more important products of this industry is ethylene glycol, the chief use of which is as a partial substitute for glycerin in the manufacture of dynamite, the freezing point of which it lowers. It has also substantially displaced denatured alcohol and glycerin as an antifreeze in automobile radiators. The domestic consumption of ethylene glycol increased from 10,000 pounds in 1922, to nearly 12,000,000 pounds in 1927.

Other valuable derivatives are used for lacquer solvents, extraction solvents, synthetic gums and resins, and medicinals. Paragraph 2 has been expanded to include the more important of these products not mentioned in the Act of 1922, but the rates of duty in paragraph 2 remain unchanged.

It was not until 1927 that synthetic acetaldehyde and its solid form, paracetaldehyde, were produced on a large scale in the United States from acetylene, the gas evolved when calcium carbide is treated with water. These products have become of increasing importance in the manufacture of accelerators for the vulcanization of rubber, and in the synthesis of many organic chemicals. Of these synthetic derivatives, the most important is acetic acid, production of which was commenced on a large scale in 1928.

BUTYL ALCOHOL, METHANOL, AND OTHER ALCOHOLS

The domestic production of butyl alcohol from corn, by a process developed during the war, has kept pace with the increased output of automobiles, in the lacquers for which this alcohol and its derivatives are chiefly used. In 1928 about 8,000,000 bushels of corn were consumed in the production of butyl alcohol. Of the derivatives of butyl alcohol, butyl acetate is the most important and has suffered the most from the competition of imports. It is estimated that the importations of butyl acetate in 1928 displaced nearly 800,000 bushels of corn which would have been used in the production of the primary product, butyl alcohol. Butyl acetate is not specifically mentioned in the Act of 1922, being dutiable under a basket clause at a lower rate than the equivalent duty on butyl alcohol. The committee

has therefore taken butyl acetate from the basket clause and placed a duty on it proportional to that on butyl alcohol.

The manufacture of synthetic amyl alcohol from certain constituents of natural gas is a development of recent years. This alcohol has largely replaced fusel oil, formerly obtained almost entirely from abroad. It is used chiefly in the manufacture of amyl acetate or banana oil, an important solvent for lacquers and nitrocellulose.

The domestic production of methanol, or wood alcohol, which is an important product of the hardwood distillation industry, was seriously threatened by importations of German synthetic methanol beginning in 1925. American manufacturers, however, soon developed the process so that the plant capacity is now more than adequate to care for present demands, and should stimulate the development of new uses, particularly for its important derivative, formaldehyde.

THE SOLVENTS INDUSTRY

One of the most rapidly growing branches of industrial chemistry is the manufacture of organic solvents, such as ethyl acetate, amyl acetate, butyl acetate, and certain derivatives of ethylene mentioned in paragraph 2. These solvents are made from butyl, ethyl, and amyl alcohols, acetic acid, and other chemicals, the production of which has greatly increased to meet the enlarged demands. The tremendous increase in the consumption of solvents is due to the development in recent years of lacquers and coated fabrics. These lacquers are fast drying, durable, protective films of nitrocellulose, which is made from cotton linters and applied by means of a solvent vehicle such as butyl acetate. The application of these lacquers to automobiles and furniture, together with the new and variegated color effects obtained, is too well known to need further comment. An important application of pyroxylin lacquers is in the canning of foods.

There has been marked improvement in the quality of coated textiles now so widely used for automobiles, clothing, upholstery, wall coverings, rugs, and many other applications. These coated textiles are made by treating cotton fabrics with a coating of nitrocellulose in a solvent vehicle such as butyl acetate, or with solutions of rubber and other materials, or of drying oils and gums.

The use of lacquers and coated textiles has not only lowered the production costs of the finished products but has increased the market for corn, cotton, and cotton linters consumed in the production of the necessary solvents, fabrics, and lacquers.

THE PYROXYLIN AND THE SYNTHETIC RESINS INDUSTRIES

Closely allied to the lacquer industry, and also to the rayon industry, is the manufacture of pyroxylin plastics, also made from nitrocellulose. The increase in the variety of articles and of the quantity

produced has been large. In 1927 the value of unfinished articles produced was $16,500,000, and of finished articles, in excess of $50,000,000. These products include toilet articles, film stock, novelties, toys, pens and pencils, and cellophane or transparent sheets for the wrapping of display merchandise. One of the most important developments in the pyroxylin industry is the production of safety or nonshatterable glass, consisting of a thin sheet of transparent celluloid cemented between two sheets of glass. The consumption of this kind of glass for automobile windshields has increased enormously.

Of similar appearance and working characteristics to pyroxylin are the cellulose acetate derivatives of cellulose which have recently assumed commercial importance. Because of their greater stability to light and heat, and less inflammability, the cellulose acetate plastics enter fields for which pyroxylin is not so well adapted, as for example, motion-picture films. Cellulose acetate is extensively used for the manufacture of the well-known acetate silk.

Paragraph 31, covering pyroxylin plastics, has been revised so that articles of pyroxylin will be classified for duty in the paragraphs in which they are mentioned by name. Provision has been made for transparent sheets for safety glass, and for cellulose acetate plastics. Because of their greater cost of production, the latter products have been given a higher rate of duty than unenumerated pyroxylin products, the duties on which remain unchanged.

Somewhat similar to the pyroxylin plastics are the synthetic resins which have witnessed a phenomenal growth in the last seven years. These synthetic resins are condensation products of two or more materials obtained from a wide variety of sources, such as phenol, a coal-tar derivative; formaldehyde, a derivative of methanol; glycerin, a by-product of the soap industry; furfural, a synthetic derivative of oat hulls; and numerous others. Total production of coal-tar resins has increased from 4,600,000 pounds in 1921 to 20,800,000 pounds in 1928. The number of articles made from synthetic resins is legion, hence one kind of resin is styled "the material of a thousand uses." The fields thus far most intensely exploited are forms for automotive and radio electric insulation, toilet and smokers' articles, jewelry, novelties, etc. Even synthetic furniture has been experimented with as a possible application for these resins. Solutions of these synthetic resins are important constituents of some of the modern automobile lacquers.

The plastic industry in its various branches is distinctly an American development. An abundance of raw materials is available for the manufacture of the various kinds of plastics. The fabricated articles, however, involve an exceedingly high element of labor costs, and because of the great difference between European and American scales of wages, have been subject to intense competition from certain lines

of imported goods. The rates of duty on the more important finished articles are considered in their respective schedules.

In addition to the synthetic resins of coal-tar origin provided for in paragraph 27, paragraph 11 covering gums has been expanded to include synthetic gums and resins not specially provided for, such as the vinyl, urea, and other synthetic resins.

ACIDS

The production of citric acid from cane sugar is an outstanding example of successful American research, which followed the substantial increases in the duties imposed by the Act of 1922 on citrate of lime and citric acid. Certain molds were developed which fermented the sugar so as to yield citric acid. This achievement, together with the output of the California citrus by-product industry, renders the United States independent of raw materials imported from Italy. It also enables us to buy citric acid at a price lower than is obtained in England, France, or Germany. These countries continue to be dominated by the Italian monopoly control of both the raw materials and the finished product.

Under the Act of 1922 lemon juice, a raw material for citric acid, enters duty free, whereas citrate of lime, also a raw material, carries a duty of 7 cents per pound. Imports of lemon juice increased tremendously under these conditions. Lemon, lime, and orange juices unsuitable for beverage purposes have therefore been transferred from the free to the dutiable list.

Chromic acid has only recently risen from a position of minor importance to one of prominence as an industrial chemical. This change is due to the development of chromium plating for the trimmings of automobiles and for plumbing fixtures. Nickel plating has been substantially displaced by chromium plating, which gives a surface more durable, more brilliant, and less subject to tarnish. Nine or more firms are now manufacturing chromic acid. Competition is severe, and prices have decreased. It has been on the free list of previous tariff acts. Because of increased competition from imported material, it has been stricken from the free list.

Formic acid, an important chemical in the dyeing and tanning industries, was made in this country during the war, but domestic production ceased from 1923 to 1928 when two firms began its manufacture. With the increased demand and price of acetic acid, formic acid is assuming greater importance as a substitute than formerly. The Act of 1922 made no mention of formic acid; consequently it was dutiable under a basket clause at 25 per cent, which is a lower duty than that on oxalic acid made from the same raw materials, and costing only slightly more to produce.

Vanadic acid, its anhydride, and its salts, are chemicals which have become of high importance as catalysts within the past few years.

Vanadium compounds are already used in large quantities in this country for the production of sulphuric acid, which is the basic chemical for the chemical and allied industries. Nearly every sulphuric-acid plant recently erected or in the course of construction is designed for the use of this material as the contact catalyst in place of platinum. Thus, not only is a cheaper material substituted for the expensive platinum, but higher yields of sulphuric acid are obtained, thereby effecting substantial savings in costs of sulphuric acid. Furthermore, vanadium catalysts make possible the use of domestic raw materials not formerly employed because they contaminated the platinum. The importance of vanadium chemicals to the national welfare led the committee to insert a separate paragraph providing for these materials formerly in the basket paragraph.

FIXED NITROGEN

One of the outstanding accomplishments of the period covered by the present tariff act is the rapid development in this country during the last two or three years of the fixation of atmospheric nitrogen in the form of synthetic ammonia. Plants for the production of nitric acid by the oxidation of anhydrous ammonia are displacing the old process of manufacture from Chile saltpeter. The ultimate capacity of the plants now in operation and under construction will render the United States entirely independent of foreign raw material—that is, Chile saltpeter—for the manufacture of nitric acid. In addition, one large plant is producing synthetic nitrate of soda for fertilizer purposes. The availability of cheap nitrates and cheap nitric acid is of far-reaching significance to industry, agriculture, and national defense; for agriculture in the form of cheaper fertilizers, cheaper explosives for roads, and cheaper articles of innumerable kinds which the farmer uses; for military defense, independence of foreign raw materials for the manufacture of munitions.

CHEMICALS PRODUCED BY FERMENTATION PROCESSES

Mention has already been made of the production of citric acid by the fermentation of cane sugar, and of butyl alcohol by the fermentation of corn. These two products are the outstanding examples of a new phase of the chemical industry, in which the bacteriologist perhaps overshadows the chemist. Another development in this field is the production of glycerin by the fermentation of molasses, which is now being successfully carried on. Lactic acid is another product obtained by the fermentation of starchy materials, or molasses. The total value of all chemicals, with the exception of ethyl or grain alcohol, produced directly by fermentation in the United States during 1928, was in excess of $12,500,000. This figure is exceeded many times by the production of ethyl alcohol for nonbeverage purposes.

CASEIN

In recommending no change in the present duty of 2½ cents per pound on casein, the committee was guided by several factors of vital importance.

Casein is among the leading imports of chemical raw materials. Over 75 per cent of the consumption is in the manufacture of coated paper. Less important uses are in casein glue for plywood manufacture, in cold water paints, and in spray insecticides. For several years imports, chiefly from Argentina, have been supplying from 50 to 60 per cent of the total domestic consumption. Strong representations have been made by dairy interests for an increase in duty from 2½ to 8 cents in order that the entire consumption may be supplied by domestic production, thereby affording a market for the surplus of skimmed milk which now largely goes to waste.

Equally strong representations have been made by representatives of the coated-paper manufacturers, supplemented by briefs from casein glue manufacturers and consumers, for restoring casein to the free list where it was under the Act of 1913.

The coated-paper manufacturers prefer Argentine casein because of its uniformity and alleged superior quality, although California casein is said to be its equal in these respects. The uniformity of the Argentine product is due to the fact that manufacture is in the hands of relatively few large producers using chiefly one standardized process, as contrasted with many domestic producers, chiefly small, using several processes and with relatively little standardization of methods. The alleged superior quality of the Argentine product is due to (1) the process used, namely the natural sour or lactic acid process which gives a casein of superior fluidity for coating paper, as compared to the mineral acid precipitated casein produced in the United States; (2) the use of sun drying as contrasted to artificial drying in the United States. Unless carefully controlled the latter method may scorch the casein and render it unfit for coating paper.

The coated paper representatives have stated that they pay a premium to obtain Argentine casein, and that for each cent increase in duty the added cost in manufacturing coated paper averages $1.20 per ton. Competition from imported coated paper is keen. An increase in duty on casein would result in the substitution of supercalendered paper for coated paper and stimulate the use of substitutes for casein.

ANIMAL AND VEGETABLE OILS AND FATS

Vegetable oils constituted one of the controversial subjects in the chemical schedule. On the one hand, the farm group requested a flat 45 per cent ad valorem rate, or the equivalent specific rates on animal and vegetable fats and oils of all kinds, whether produced in the United States or not, and with the declared purpose of raising

the price level of domestic fats and oils. On the other hand, the soap manufacturers, the power laundry interests, and others, either consumers of fats and oils for the manufacture of soap, or of soap itself, protested such increases mainly because they claimed this would increase the cost of soap by about 50 per cent.

The committee has made an exhaustive study of the numerous phases of the oils and fats situation. Coconut oil, which is predominantly the most important of the imported vegetable oils, enters duty free almost entirely from the Philippines and is, therefore, the most important factor in considering the vegetable oil problem. About 60 per cent of the consumption of coconut oil is in soap, and about 33 per cent is in edible products. Without placing a duty on imports from the Philippines, increased duties on other oils and fats would be meaningless. Furthermore, lard which is the dominating factor influencing the price of edible fats and oils, is exported to the extent of about 800,000,000 pounds annually. On the other hand, about 700,000,000 pounds of inedible fats and oils are imported to supply the deficiency of soap fats and oils. For these reasons the committee has made but few changes in the oils and fats paragraph of either the chemical schedule or the free list.

The duty on linseed oil has been increased to include the compensatory from 56 cents per bushel, the new rate on flaxseed. The duty on soy-bean oil has been doubled, in order further to encourage the domestic production of soy beans and of soy-bean oil. Sesame oil, which is used chiefly as a salad oil and olive oil adulterant, competes directly with cottonseed, corn, and peanut oils produced in the United States. The committee transferred it from the free list to the dutiable list. Palm-kernel oil, although used almost entirely in the manufacture of soap, is suitable for the manufacture of margarines. The committee transferred this oil from the free list to the dutiable list, but in the provision permitting free entry of olive oil when denatured so as to be unfit for edible purposes, also included palm-kernel oil when similarly denatured. Thus, the soap maker is not penalized for his requirements of palm-kernel oil and the edible oil price level can not be affected by duty-free entry of edible palm-kernel oil.

SCHEDULE 2.—EARTHS, EARTHENWARE, AND GLASSWARE

REPORT OF THE SUBCOMMITTEE

HENRY W. WATSON, Chairman
CHARLES B. TIMBERLAKE
ISAAC BACHARACH

Your committee has recommended rates in accordance with the hearings, the tariff information surveys, and details presented by experts from the United States Tariff Commission. The rates in the existing law are maintained except where a new rate is needed to

equalize competitive costs of domestic and foreign production. Changes in phraseology are made in several paragraphs, in order to clear the intent of the Congress with respect to the classification of commodities which have been the subject of litigation. Consideration was also given to the protection of new industries developed since the enactment of the Tariff Act of 1922. Three commodities have been transferred from the free list to a dutiable status under Schedule 2, namely, brick not specially provided for, which includes common building brick, Portland and other hydraulic cement, and crude feldspar.

BRICK

Brick not specially provided for is transferred from the free list (par. 1536) and a duty of $1.25 per thousand is imposed, under paragraph 201, due to the comparatively large importations of common building brick at New York City. Ninety-five per cent or more of the common building brick is imported free of duty. Practically all of the duty-free brick entered through the port of New York City competes with the Hudson River district.

TILES

The wall and floor tile industry of the United States has had rapid growth due to the enormous building program of recent years. The quantity produced in 1927 was smaller than that of 1926, and imports have steadily increased since 1924. The selling prices at New York City of various types of domestic wall and floor tile, as compared with the costs to the importer of foreign tile, indicate the importer has an advantage. The rates of duty imposed under the act of 1922 are insufficient to protect the industry against the increasing foreign competition. The rates have been slightly increased in the interest of the American producer.

CEMENT

In recent years 90 per cent or more of the total imports of Roman, Portland, and other hydraulic cement entered free. From 1926 to 1928 over 74 per cent was imported from Belgium, which country has the lowest costs of production of any European country exporting cement to the United States. Eighty-eight per cent of the imports in 1928 entered at the following ports: Boston, Mass.; Philadelphia, Pa.; Wilmington, N. C.; Charleston, S. C.; Houston, Tex.; Portland, Oreg.; Seattle, Wash.; and Porto Rico. Practically all imported cement is sold in seaboard markets, where it competes only with the mills which ordinarily supply such markets. The domestic producers and the United States Tariff Commission have shown that the differences in costs of production in mills adjacent to the seaboard and that of Belgium cement (including transportation on both the domestic and foreign products to seaboard points in the United States) range

from 38 cents to $1.16 per barrel, depending upon the point at which comparisons were made.

The total shipments of domestic cement to seaboard markets amounted approximately to 25,000,000 barrels; the imports to 2,285,000 barrels. A duty is imposed of 8 cents per 100 pounds, including the weight of the container, which is equal to 30.4 cents per barrel.

POTTERY

The pottery industry of the United States manufactures a great variety of products. Some branches of the industry have been fairly prosperous, while others, notably the producers of earthen and china tableware, have strong foreign competition. The domestic tableware industry (producing what is generally termed "white ware") has been developed and expanded upon a protective tariff. In the past two or three years, however, the tableware industry has been working only 60 to 70 per cent capacity.

The rates on pottery under the Tariff Act of 1922 have been inadequate to protect the domestic industry. In the present bill a compound duty has been imposed on china or porcelain wares, which will more nearly equalize the prices of domestic tableware and the less expensive china or porcelain imported from Japan and European countries.

GLASS AND GLASSWARE

Previous to 1914 nearly all the chemical and scientific glassware was imported, and during the war there were no importations and the United States was unable to supply the demands. Experience has proven the need of this domestic industry, and it is hoped the increased protection afforded by the present bill will place it upon a sound basis

The principal foreign competition, met by the domestic producers of blown table glassware, is the hand-blown stem ware. An increase in the rate of duty on such ware has been imposed under the present bill.

Rates have been increased upon bottles for containers of perfume and other toilet preparations to perpetuate an industry which is practically the only source of employment in the United States for the comparatively few highly skilled glass-bottle blowers.

GRANITE

The present bill imposes higher rates of duty on unmanufactured and manufactured building and monumental granite than under the act of 1922. The new rates are based on differences in costs of production in the United States, Sweden, and Germany.

CHANGES IN PHRASEOLOGY

Paragraph 202: The word "earthenware" was changed to "earthen" for the purpose of including within the provisions of the paragraph tiles composed of unmixed clay, such as some types of roofing tile, which may or may not be known as earthenware tiles.

Paragraph 205: The materials from which Roman, Portland, and other hydraulic cements are made are burned together in a kiln. This burned or sintered material is known as cement clinker. It is subsequently ground with or without the addition of definite proportions of gypsum to form the cement of commerce. It is intended that the clinker shall pay the same rate of duty as the cement.

Paragraph 210: The paragraph has been broadened in scope by striking out the word "common" qualifying earthenware. Under decision of the United States Customs Courts, certain articles of earthenware, inferior in quality, were excluded from the paragraph by reason of the fact that the articles themselves were uncommon or unusual. The intent is to include within the provisions of paragraph 210 of the present bill all articles of earthenware composed of a body wholly of clay which is unwashed, unmixed, and not artificially colored, whether or not the article itself is common or uncommon, usual or unusual.

The word "red" has been inserted to simplify the administration of the paragraph, because customs officials have found it difficult to distinguish brown ware from red ware.

Paragraph 211: Terra cotta is specifically mentioned in paragraph 211 of the present bill in order to avoid possible litigation with respect to the classification of such ware. It is intended that terra cotta, whether considered to be an earthenware or a clay product, shall pay the same rates of duty as earthenware of the kinds provided for in the paragraph.

Paragraph 212: By striking out the specific provision for china or porcelain containing 25 per cent or more of calcined bone, such wares, known as bone china, will be dutiable under the paragraph at the same rates of duty as all other kinds of china or porcelain provided for in the paragraph.

As practically no brown china, not artificially colored, is produced, the provision for plain brown ware has been stricken out.

Paragraph 217: The phraseology of paragraph 217 of the Tariff Act of 1922 was faulty and ambiguous and has caused considerable litigation. The words "plain green or colored, molded or pressed," defined certain kinds of bottles, etc., to be assessed for duty under the paragraph. These words were practically without force or effect, however, because of the words immediately following, namely, "and flint, lime, or lead glass," which also describe the kinds of bottles and other articles provided for in the paragraph, and at the same time

include within their scope every conceivable kind of glass bottle produced. In other words, all glass bottles, vials, jars, demijohns, and carboys are, and must be, produced from either flint, lime, or lead glass. The term "molded" is of no particular significance because practically all such glassware—with the possible exception of small vials drawn from tubing of relatively thin glass—is either blown or pressed in a mold. Furthermore, only a very small proportion of the bottle glassware sold in the United States is produced by the process known as pressing.

The question whether perfume and other bottles covered by the proposed new provision in paragraph 218 come within paragraph 217 of the act of 1922 has not been decided. An appeal was taken from the decision of the Customs Court and is now pending in the Court of Customs Appeals. The new provision will assure the classification of such bottles under paragraph 218 if the final decision should exclude such bottles from that paragraph.

The words "plain green or colored, molded or pressed, and flint, lime, and lead glass" have been stricken out, and the words "wholly or in chief value of glass," defining bottles, etc., have been inserted in lieu thereof in the present bill.

It is intended to assess for duty under this paragraph glass bottles of the types used as containers of ginger ale and other beverages, milk bottles, prescription and other druggists' bottles, together with other kinds of comparatively inexpensive glass containers, including jars used for preserving fruits and vegetables. In a number of recent decisions the United States Customs Courts have held in effect that practically all glass bottles (with the exception of those for which specific provisions have been made), imported under the act of 1922, are dutiable under paragraph 217, whether or not colored, cut, or decorated. Under these decisions, more or less expensive bottles, vials, and jars, decorated or not decorated, of the character used as containers of perfume, talcum powder, or other toilet preparations, have been held to be dutiable under paragraph 217. In the present bill, these types of containers are excluded from paragraph 217 by reason of the insertion in paragraph 218 of a specific provision covering such articles.

Paragraph 219: Paragraph 219 of the present bill provides for all cylinder, crown, and sheet glass which has not been ground and polished on both surfaces, or the surfaces of which have not been ground wholly or in part.

Paragraph 221: In the first provision of paragraph 221 it is intended to provide for sheets or plates of glass produced by the rolling process as distinguished from sheet glass (common window glass) produced by sheet-drawing processes. The words "not sheet glass" are inserted to avoid the possible assessment for duty of sheet glass at the rates provided for rolled glass under the first provision of the paragraph.

Paragraph 222: Under the Tariff Act of 1922, specific provision was made for cast polished plate glass. Subsequent to the passage of that act, the industry developed other processes for producing polished plate glass. This product, made by grinding and polishing the surfaces of sheets of glass, is now produced in large quantities by grinding and polishing sheet and cylinder glass as well as glass cast on a table. These various products can not be distinguished the one from the other after the glass has been ground and polished. In the new bill, all plate glass, by whatever process made, will be dutiable at the same rates of duty, according to the area of the glass.

Paragraph 230: The provision for mirrors in paragraph 230 of the Tariff Act of 1922 has caused considerable litigation. In a number of decisions the United States Customs Courts have held certain articles fitted with small, inexpensive mirrors, such as powder boxes, vanity cases, and pocket toilet sets, to be dutiable as mirrors, although the mirror itself was not the component of chief value. It is the legislative intent that such and other articles containing a mirror, and having a substantial use other than as a mirror, shall be excluded from paragraph 230, providing the glass mirror, exclusive of the frame or case, is not the component of chief value. A provision to that effect has accordingly been inserted in paragraph 230 of the present bill.

SCHEDULE 3.—METALS AND MANUFACTURES OF

REPORT BY THE SUBCOMMITTEE

ISAAC BACHARACH, Chairman
HENRY W. WATSON
CHARLES B. TIMBERLAKE

Schedule 3 provides for an enormous number of commodities, ranging from crude ores to the most delicate and complicated mechanisms which may be fabricated from metals. Many of the products are unrelated and the diversification of production and distribution methods and competitive conditions is extreme.

While some of the commodities provided for in this schedule are on a substantial export basis, some individual products and groups have suffered severe and increasing competition from abroad since 1922, and to these industries we have endeavored to give our particular attention. I think we may safely assert that the rates of duty in Schedule 3, as recommended by your subcommittee, are not excessive.

In many instances it was found necessary, because of changed conditions in manufacturing methods and other new developments, to substantially broaden the phraseology. Every effort has been made to clarify the intent of the act by giving specific classifications to products not heretofore mentioned, and particularly to those which have been the subject of litigation and have been classified

by court or Treasury decisions; so that many industries which have not been given the specific increases in duty asked for will be considerably benefited by these new classifications and changes in phraseology.

Three paragraphs covering fountain pens, mechanical pencils, penholders, and fishing tackle were transferred to the sundries schedule, while two paragraphs providing for fulminates and high explosives were transferred to the chemical schedule. Cabinet locks were transferred from sundries to the metal schedule, and new paragraphs have been provided for phosphor-copper, illuminating fixtures and lamps, tools, and electrical products. Silver leaf was combined with the paragraph covering gold leaf.

IRON AND STEEL

The data which we had before us for consideration showed that there are some maladjustments of classification and rates, and that the advantages which European producers of iron and steel enjoy as a result of low costs for labor and transportation, etc., have resulted in severe competition, particularly along the seaboards. Your committee has endeavored to readjust these inequalities without materially affecting the general level of rates imposed by the schedule.

On iron in pigs we have incorporated the rate of $1.12½ per ton proclaimed by the President. We have revised the phraseology covering iron and steel scrap so as to prevent the importation of high-priced metallic elements as constituents of scrap at the lower rate of duty. We have also incorporated new phraseology to take care of sponge or granular iron, which is a comparatively new product in the United States and not specifically mentioned in the present act.

Hollow drill steel, a high-priced product, is specifically mentioned and the rate increased. We have also increased the rate on cast-iron pipe, the imports showing a decided increase under the Act of 1922.

ALLOY STEEL PRODUCTS

The provisions of this paragraph have been expanded to carry out the established policy of special tariff treatment for alloy steels so as to embrace the entire range of alloy materials and the products of which they are important components, and the phraseology has also been changed to provide for alloys contained in iron. Provision has also been made for assessing higher rates of duty on chromium or vanadium contained in steel or iron.

WATCHES AND CLOCKS

The information before your committee on watches and clocks shows that the industry has developed steadily since its beginning in about 1809, but despite the excellence of the products of the American industry and its high reputation for efficiency, it has not participated in the general prosperity and progress since the adoption of the

Tariff Act of 1922. Since that time the imports of watches and clocks, particularly of low and medium priced watches, have more than doubled, and in 1927 the foreign value of such imports was equal to 22 per cent of the entire domestic production, as against a domestic exportable production of 4 per cent. These imports, while covering the entire field of production, are more numerous in the wrist watches of medium low price. The spread between foreign factory prices of imported watches and clocks and the factory prices at which such articles are sold in the United States is often equal to several hundred per cent of the foreign prices.

The domestic watch and clock industry has suffered hardship because of the phraseology of the present act as well as through low rates. It was found possible to evade the higher rates by sending in incompleted mechanisms, by the use of substitutes for certain jewels, and by placing misleading markings upon the mechanisms; it was also possible to import certain types of clocks as watches and certain types of watch mechanisms as clocks for the purpose of obtaining the lowest rate of duty.

To overcome these possible evasions, the paragraphs covering watches and clocks have been redrafted to provide classifications which will cover the entire range of products manufactured in the United States, with rates of duty adjusted to the relative severity of competition and to the variations in costs of production.

The new phraseology we believe will to a very large extent prevent evasions of duty and the importation of merchandise tending to mislead the consumer, and will equalize the competitive opportunity of importing complete mechanisms with that of importing parts for assembly here in the United States, etc. The new classifications for watches depends solely upon the physical characteristics of the mechanism, and the rates are adjusted according to the size of the mechanisms, and additional duties are added to the base rates for each jewel and for each adjustment of the mechanism to insure proportional duties on higher grade products. On the whole the rates have been increased on an average of about 50 per cent over the two paragraphs of the 1922 act.

PISTOLS AND REVOLVERS

The World War demonstrated the fact that the main reliance of the Government for the arms required for a major military emergency must be upon the private makers of such arms, with their staffs of highly trained workers and their mechanical equipment. Consequently, it is necessary that the arms industry be maintained on a basis that will encourage normal expansion in time of peace. We have therefore increased the specific duty on arms valued at not over $4 each, and have changed the phraseology to insure the proper classification of revolvers and single-shot pistols.

ELECTRICAL MACHINERY AND APPARATUS

The products of this important group of industries are now dutiable under two paragraphs. Transformers, wiring devices, control apparatus, etc., are assessed at 40 per cent as manufactures of metal, n. s. p. f. under paragraph 399, whereas generators and motors, which are more expensive and difficult to manufacture and more susceptible to competition, are assessed at only 30 per cent as machines, n. s. p. f. under paragraph 372. Furthermore, litigation over the meaning of the term "machine," as applied to electrical equipment, has resulted in transferring some products to the machinery paragraph and leaving similar products classified under paragraph 399. The industry is of such importance that separate classifications of its products are warranted, which is done by this bill.

SURGICAL AND DENTAL INSTRUMENTS

These are among the outstanding American industries suffering from foreign competition. Before the World War we obtained the bulk of our surgical and dental instruments from Germany. With the advent of the war the industry was developed to a high point in the United States. Following the close of the war, and particularly since 1924, imports of surgical instruments have increased with a resultant decrease in domestic production.

Price studies made by the Tariff Commission indicate that there is a wide spread between the foreign and domestic prices, ranging from 100 to over 300 per cent on surgical instruments, and from about 80 to 800 per cent on dental instruments. To partially equalize this difference, and with a view to the maintenance of an industry so necessary to the welfare of the Nation, we have recommended an increase in the rates covering these articles.

HARDWARE AND TOOLS

The committee received requests for changes in rates of duty on about 30 items in this group, most of them now dutiable under paragraph 399. On the whole, the group of industries producing hardware and tools, according to the information before us, is in a satisfactory condition; some of them have not fared so well since the passage of the act of 1922, and we have recommended some changes in classification and rates which we feel will be helpful to those in the latter class.

MISCELLANEOUS MANUFACTURES AND SPECIALTIES

This group of products comprises for the most part the output of small industries, some of which manufacture in great variety. Some of them need additional protection and we have accordingly recommended changes in rates and classifications which we believe will help to equalize the existing differences in costs and prices.

SCHEDULE 4.—WOOD AND MANUFACTURES OF

REPORT BY THE SUBCOMMITTEE

JAMES A. FREAR, Chairman
LINDLEY H. HADLEY
RICHARD S. ALDRICH

Your committee made few changes in the existing wood schedule. Several transfers from one paragraph to another have been made for administrative purposes that do not involve changes in rates.

With limited exceptions, lumber remains on the free list. Cedar lumber and shingles have been given an ad valorem duty of 25 per cent under provisions of paragraph 401 for reasons hereafter stated.

The provision or restriction affecting importation of fir, cedar, and Western hemlock logs has been eliminated, leaving a tariff of $1 per thousand feet board measure without restriction. This action was based upon the discrimination that results in ownership of Canadian imported logs, some of which may be subject to the restriction contained in the proviso; also, that logs exported only upon permits given when a Canadian surplus exists injuriously depress the American market. The competition is exceedingly severe between loggers in the State of Washington and those in Canada, but no change in rate is made beyond striking out the restriction that affected about half the imports in 1928.

MAPLE AND BIRCH LUMBER

Paragraph 402 provides for an ad valorem duty of 15 per cent on maple and birch lumber. Many appearances were made before the committee in the hearings urging a 25 per cent ad valorem duty. It was based not only on vigorous competition across the border but in addition it was shown that Canadian rail rates give to their dealers in some cases a $5 preferential rail rate over American rail rates from our mills to the Detroit, New York, and New England markets.

Competition holds down the market in Chicago and elsewhere, and in order to permit American manufacturers of these two hard woods to compete in the markets named, a tariff of 15 per cent ad valorem, about one-half that requested, is believed sufficient to meet the freight differential. Otherwise this lumber has the same cost of production status as other lumber imported from Canada.

CEDAR LUMBER

The item of cedar lumber in paragraph 401 was given a 25 per cent ad valorem duty because the total amount of red cedar lumber, which is the species chiefly imported, is between 125,000,000 and 150,000,000 feet per year.

United States statistics do not segregate red cedar from other imports, but Canadian statistics show shipments of cedar planks

and boards to the United States for the year ending March 31, 1927, to have been 56,020,000 feet and for the year ending March 31, 1928, 52,190,000 feet. These imports are approximately one-third of the red-cedar production in this country, present hard competition, and warrant a 25 per cent ad valorem duty.

SHINGLES

Shingles have been given a 25 per cent ad valorem, the same as other red-cedar products, because of serious competition by Canadian manufacturers who have depressed the entire American shingle industry.

PLYWOOD

No changes in veneers of wood have occurred, but plywood, which is properly in the veneer class, has been transferred to paragraph 406. The duty on that product was increased from 33⅓ to 40 per cent, based on testimony of domestic producers that the imports, although but a small proportion of the total plywood production, offered keen competition in their restricted fields.

BASKETS

In paragraph 412, the present duty of 35 and 45 per cent upon baskets stained, dyed, painted, etc., was fixed at 50 per cent, based upon evidences of vigorous competition with foreign manufacturers on the items and existing classification difficulties.

Duties on small items in paragraph 413 were increased, based on facts submitted, including cabinet furniture from 33½ to 40 per cent ad valorem. Molders' patterns, wholly of wood, and wood folding rules were given the same rates.

Bent-wood furniture was increased from 33⅓ to 40 per cent. The hearings disclosed that all chairs in the House restaurant and in some of the Government departments, also in the committee room, are chairs imported from Czechoslovakia. The Government looks for the cheapest goods, but the domestic chair industry needs additional protection notwithstanding that fact.

PAINTBRUSH HANDLES

The duty on paintbrush handles was increased from 16⅔ per cent as fixed by the President's proclamation, to 33⅓ per cent ad valorem.

All of these small increases were strongly supported by evidence of strong foreign competition. While they are comparatively small manufacturers, that fact in itself often makes necessary a protection from imports produced by foreign cheap-labor conditions.

Many requests for increases were not sustained by sufficient evidence, but the foregoing briefly covers the findings of your committee.

SCHEDULE 5.—SUGAR, MOLASSES, AND MANUFACTURES OF

REPORT BY THE SUBCOMMITTEE

CHARLES B. TIMBERLAKE, Chairman
ISAAC BACHARACH
HENRY W. WATSON

RAW SUGAR

The general plan of assessing duties on sugar is the same as in the present law but the rates of duty are changed as follows: The full duty rate, instead of beginning at 1.24 cents for 75 sugar degrees, begins at 1.5625 cents and instead of increasing at a regular rate of 0.046 cent for each sugar degree from 75 to 100, as in the present law, it increases by 0.0625 cent up to and including 94 sugar degrees and then increases by 0.125 cent for each degree of sugar from 94° to 100°, making the full duty against 96° raw sugar 3 cents and 2.4 cents on Cuban sugar and the full duty on 100° sugar 3.5 and on Cuban sugar 2.8 cents per pound.

The changes asked for by the trade varied from a reduction of approximately one-half of 1 cent per pound to an increase of 1¼ cents per pound on 96° raw sugar from Cuba. The rate agreed upon by the committee of 2.4 cents on Cuban sugar was the figure most generally suggested by the witnesses.

The reason for changing the increment at 94° instead of 96° from 0.0625 to 0.125 cent per pound is, first, because comparatively little sugar is imported below 94 sugar degrees (as a result the possibilities of legal controversies regarding the correct duty as shown by the polariscopic test are practically eliminated), and, second, to enable the committee to place against each degree of sugar above 94° that rate considered proper by the committee.

It should be noted that the imports of refined sugar have increased in recent years from 15,000,000 pounds in 1919 to 177,000,000 in 1927.

It was pointed out that the only effective rate of duty is the Cuban rate, since practically all dutiable imports of sugar are received from that island, as shown in the following table, and that Cuba will undoubtedly continue to furnish the United States with practically all of her duty-paid sugar.

Total dutiable imports of sugar

	1925	1926	1927
	Pounds	*Pounds*	*Pounds*
Cuba	7,803,463,318	8,241,351,327	7,381,653,442
All other	55,684,525	39,482,704	20,057,557

Consideration was given also to the fact that the duty-paid price of 96° raw sugar in New York has for several months been at or

below $3.76 per 100 pounds and that the domestic industry could not survive at that low price of raw sugar. Labor rates in Cuba and in the Philippines compared with wage rates in the United States, and the prices paid for cane and beets were considered in fixing the new rates of duty on sugar.

MOLASSES

In the present law molasses is divided into two classes, edible molasses and molasses imported not to be used for human consumption or for the extraction of sugar. The new wording makes three classes of molasses, i. e., the second class in the present law is divided into two classes, first, molasses not to be used for human food, nor for the extraction of sugar, nor for distilling purposes; and, second, molasses to be used for the production of alcohol.

While the wording relating to edible molasses is not changed, the basic rate of duty is changed from 0.25 cent per gallon to 3.3 cents per gallon, and the increment of increase in the rate of duty for each per cent total sugars above 48 is increased from 0.275 cent to 0.6 cent per gallon, for each per cent total sugars and fractions of a per cent in proportion. The balance of the paragraph is changed in wording, in rate of duty, and in method of application. The rate of duty is assessed against the total sugar content of the molasses at a given rate per pound of total sugars. Molasses imported for any purpose other than for human consumption, the extraction of sugar, or for distilling will carry a duty of three one-hundredths of 1 cent per pound of total sugars (equivalent to one-sixth of 1 cent per gallon of molasses testing 48 per cent total sugars) and molasses imported for distilling purposes will carry a duty of thirty-six one-hundredths of 1 cent per pound of total sugars (equivalent to 2 cents per gallon of molasses testing 48 per cent total sugars).

Since the domestic cane-sugar producers frequently make considerable edible molasses, it seems desirable that the sugar therein be more adequately protected than in the present law. The object in changing the method of assessing the duty on blackstrap molasses, whether used for distilling or for other purposes, is to avoid the reduction in revenues due to the dilution of the molasses. By this method the total sugars will be assessed regardless of dilution.

MAPLE SUGAR AND DEXTROSE

Paragraph 503 of the Act of 1922 is divided and the part relating to sugar cane is placed in a paragraph by itself designated as "Par. 504."

The wording relating to maple sugar and maple sirup has been changed to provide for a different rate of duty on maple sugar from that on maple sirup. The present law provides for 4 cents per pound on maple sugar and 4 cents per pound on maple sirup. The

bill provides for a duty of 7½ cents per pound on maple sugar and 5 cents per pound on maple sirup. The wording relating to dextrose and dextrose sirup is not changed except by changing the rate of duty from 1½ to 2 cents a pound.

The reason for giving maple sugar a different rate per pound from maple sirup is that 1 pound of maple sirup contains only about two-thirds of a pound of maple sugar and in order to equalize the rates of duty on these commodities with respect to sugar content the rate on maple sirup should be about two-thirds of the rate on maple sugar. The rates are increased because the present cost of producing and marketing these products is considerably higher in the United States than in Canada, the only country outside of the United States in which these commodities are made in exportable quantities.

The production of maple sugar and sirup in terms of sugar decreased in the United States from 40,000,000 pounds in 1919 to less than 29,000,000 pounds in 1927, while the production in Canada increased during the same period from 26,000,000 pounds to over 30,000,000 pounds. The imports of maple sugar in 1927 was 64 per cent of the United States consumption, while the imports of maple sirup did not reach 1 per cent of our own consumption.

The rate of duty on dextrose and dextrose sirup is increased because of the demand for these products in the United States and because large quantities of dextrose and dextrose sirup are produced in foreign countries and also because corn is one of the chief raw materials used in making these products in this country. From 1 bushel of corn, 35 or 40 pounds of dextrose and dextrose sirup may be made.

SUGAR CANE

On account of the importance of sugar cane as raw material from which large quantities of commercial sugar, sirup, and molasses are made it seems advisable to place sugar cane in a paragraph by itself. The wording relating to sugar cane is the same as in the present law except that the rate of duty is changed from $1 per ton to $3 per ton. The reason for this change in rate of duty lies in the fact that the rate of $1 per short ton of cane is equivalent to only about 0.45 cent per pound of recoverable sugar. The rate of $3 per ton will give a rate of about 1.35 cents per pound of sugar. While this rate is considerably below the present rate of duty on raw sugar, it should be noted that this rate of 1.35 cents per pound applies to the sugar while still in the cane and that it must be extracted and placed in a marketable condition before this rate of duty can be compared with the existing sugar rates.

About 228,000 tons of sugar cane were imported into Porto Rico from Santo Domingo in 1928 and this sugar shipped into the United States from Porto Rico came in free of duty.

The wording and rate of duty applying to sugar in dried sugar cane or in sugar cane in any other than its natural state remain unchanged.

LACTOSE

Lactose or milk sugar is not specifically mentioned in the present tariff act but has been held dutiable as "other saccharides" under paragraph 504 at 50 per cent ad valorem. Owing to the increasing commercial importance of this commodity it is desirable that it be specifically mentioned.

It carried a duty of 5 cents per pound in the Act of 1909 and was on the free list in the Act of 1913. The domestic production now exceeds 4,000,000 pounds and is capable of large expansion, as large amounts of skim milk are available. The imports also appear to have greatly increased in recent years, although exact import figures are not obtainable since they have been combined in recent years with other saccharides.

No changes have been made in respect of the existing provisions on sugar candy and confectionery.

SCHEDULE 6.—TOBACCO AND MANUFACTURES OF

REPORT BY THE SUBCOMMITTEE

HARRY A. ESTEP, Chairman
FRANK CROWTHER
CHARLES C. KEARNS

The committee, in considering whether any changes in this schedule are necessary from an economic standpoint to protect the industry from foreign competition, has, we believe, thoroughly examined all the evidence presented during the hearings held before the full committee and by briefs submitted by the various interested organizations and witnesses, together with such other facts and statistics as could be obtained through the various Government agencies, and report our conclusions, as follows:

First.—Schedule 6 contains five paragraphs covering the different classes of tobacco and tobacco manufactures, the said paragraphs in the Act of 1922 being numbered 601, 602, 603, 604, and 605. During the hearing on the schedule, held January 23, 1929, there was no witness who advocated any change in the last four paragraphs.

Paragraph 601 seems to be the only paragraph in controversy. Many witnesses appeared in connection with paragraph 601, some advocating an increase and some a decrease in duty on Sumatra wrapper.

The paragraph as it appears in the Tariff Act of 1922 reads as follows:

PAR. 601. Wrapper tobacco, and filler tobacco when mixed or packed with more than 35 per centum of wrapper tobacco, and all leaf tobacco the product

of two or more countries or dependencies when mixed or packed together, if unstemmed, $2.10 per pound; if stemmed, $2.75 per pound; filler tobacco not specially provided for, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

Those advocating an increase in duty seek to have the unstemmed product raised from $2.10 per pound to $4.62 per pound and stemmed from $2.75 per pound to $5.25 per pound.

Those urging reduction suggest revision downward to as low as $1.50 per pound although the more conservative fix the figure at $1.85 per pound which was the rate under the tariff acts of 1909 and 1913. There were no proponents for a reduction of the duty on stemmed tobacco. One witness appeared, representing the American Chamber of Commerce of Cuba and the Association of Growers and Dealers of Cuba, asking for a reduction of 10 cents per pound duty on filler tobacco.

The witnesses asking for increase in duty under paragraph 601 in the main represented the shade-grown wrapper industry located in the Connecticut Valley and the States of Georgia and Florida. Some represented that portion of the industry growing what is known as sun types and further designated as broadleaf and Havana seed, for the growing of which 23,000 acres were under cultivation in 1927. Only a small percentage of this sun-grown tobacco is now used for wrapper.

In analyzing the situation from the standpoint of the growers of shade-grown tobacco, we find that in 1928 there was a total of 11,800 acres under cultivation in the United States. Of this total 8,000 acres were in the Connecticut Valley and 3,800 in Florida and Georgia, producing that year 11,166,000 pounds. Not all of this production was suitable for wrappers, but it is estimated that from 60 to 90 per cent was so used, the balance being used for binder and filler on domestic cigars and for export to Europe as cheap binder and to Porto Rico for use as wrapper on low-grade native cigars. Some of the very lowest grades were sold to the manufacturers of chewing tobacco.

According to information received from the Tariff Commission, the major portion of the shade-grown acreage is controlled by 18 corporations, 13 in Connecticut and 5 in Georgia and Florida. The commission further reports that representatives of the shade growers agree with the Tobacco Merchants Association that $1,500 per acre is a reasonable capitalization for this industry. Therefore, on the basis of the 1928 acreage, the capitalization of these companies and the individual growers of this grade would be $17,700,000. No statistics are available as to how many persons are employed by the companies and there is no satisfactory method known for making such an estimate.

It is generally conceded that the shade-grown wrapper tobacco of the Connecticut Valley is of a high quality and is used largely on the higher-priced cigars manufactured in the United States. Therefore, the major portion of that grade does not enter into competition with the imported Sumatra wrapper for use in the 5-cent cigar industry.

The broad leaf and Havana seed furnish a limited amount of wrappers, but figures indicate that only about 3 per cent of the total of this grade is so used. Therefore we can safely assume that the Connecticut Valley growers have no serious competition by reason of the importation of the grade of Sumatra used on the 5-cent cigar.

It appears that the investment in the tobacco industry in the Connecticut Valley amounts to $100,000,000, of which $25,000,000 is in shade grown and $75,000,000 is sun grown.

Second.—The producers of shade-grown wrapper in Georgia and Florida contend that Sumatra comes in direct competition with their product. They have 3,800 acres under production, which at a cost of $1,500 per acre makes a total investment of $5,700,000. The total production in 1928 was 4,230,000 pounds.

The statement of the Georgia and Florida growers of shade grown as to Sumatra entering into direct competition with their product is in all probability true so far as wrappers for class A cigars is concerned, because they produce a cheaper grade of wrapper, which could not be used on higher-priced cigars. Therefore these producers have but one outlet, the 5-cent cigar industry, although some of the advocates for lower duty contended that its proper place is on cigars retailing for less than 5 cents.

One witness, representing the Georgia and Florida interests, presented an elaborate brief in which he seeks to support their argument that the duty on Sumatra wrapper should be increased from $2.10 per pound to $4.62 per pound. In connection with the brief he submitted a number of tables to show acreage cost of production and also the amount of money invested and expended in any current year. An analysis of some of these tables indicates that their reasons for reaching certain figures are subject to question, and if their statements are wrong their argument for an increase is materially weakened.

For example, Table No. 1 in said brief gives a summary of the cost of production of shade-grown leaf tobacco for the crop year of 1928 and Table No. 2 shows the cost for 1914. There are certain figures in each of the tables covering the same item which should bear careful scrutiny as to whether they are correct or not.

Table No. 1, item 1, sets forth $150 as the cost of labor per acre, while Table No. 2, same item, gives the cost as $80 per acre. In the explanation of that item in Table No. 1, he gives the labor of one man and one woman as the basis of cost. The man is paid $1.50 per day and the woman $1 per day, housing free. This would appear on the

face of the explanation as a rather low rate of wages for 1928, therefore to have reached the figure of $80 for labor in 1914 the rate of wages would have been approximately half and yet he gives no explanation in connection with Table No. 2, item 1, as to the rate per day for a man and a woman, leaving this a matter of guesswork so far as your subcommittee is concerned.

In Table No. 1, item 12, "All other growing and harvesting costs," the figure given is $237.50 per acre and the same item in Table No. 2 is given as $37.88. Thus if we take these figures without explanation it appears there is a difference of approximately $200 in the total growing and harvesting costs between the years 1914 and 1928. In Table No. 1, item 7, he shows that the fertilizer cost per acre was $190, while in Table No. 2, item 7, it is shown as $98.75, or a difference of $91.25. The reason given is that in recent years they have been compelled to move to new land each year. This, they contend, has increased the fertilization cost, because in 1914 the same land was used for an average of 10 years, and this land being highly fertilized it was only necessary to use about three-fourths ton of meal and three-fourths ton of tobacco mixture per acre each year, while in moving to new ground each year it was necessary to use 1 ton of meal and 1½ tons of tobacco mixture per acre.

This moving to new acreage, it was explained, is necessitated by the presence of the "black shank" disease and it is set forth in a notation in the brief that—

> Due to this disease it is absolutely necessary to move shades each year (for self-preservation), and which accounts for the extra cost, that has not been in existence in former years, and makes the cost to growers fully 20 to 23 cents per pound more. This is one reason why we need a higher tariff on tobacco, so better prices could be available to the farmer.

It is therefore self-evident that by reason of this disease the cost per pound to the tobacco grower has increased 20 to 23 cents. This is an unfortunate situation, but we do not believe that an increase in the tariff is the proper remedy. What they require is some attention from the plant disease experts of the Department of Agriculture. The venture seems to have lost its standing as an economic business proposition.

Your committee believes that the proponents for an increase in duty have failed to sustain their case.

Third.—The witnesses appearing and advocating a reduction in duty from $2.10 to $1.85, or down to $1.50 on Sumatra were divided into two groups, those who represented the manufacturers of class A cigars and those who represented the growers of filler and binder in the States of Wisconsin, Ohio, Pennsylvania, the Connecticut Valley, and other sections where this type of tobacco is grown.

The cigar manufacturers contend that to make a 5-cent cigar which will appeal to the taste of the average smoker who is the purchaser

of the class A cigar that they must, in conjunction with domestic binder and filler, use Sumatra wrapper, first, because of appearance and some slight advantage in taste and aroma, and second, because it only requires 2 pounds of Sumatra to wrap 1,000 cigars as compared with 2½ pounds of domestic wrapper of the Georgia-Florida shade grown and 3 pounds of primed Havana seed. The price of Havana seed is too high to use on 5-cent cigars.

The computation as to how much money can be expended for wrappers in manufacturing 1,000 5-cent cigars is given as not to exceed $6 or $6.50, and this is the approximate cost, including the duty paid on Sumatra wrapper used.

There are approximately 6,500,000,000 cigars of all types produced in the United States, of which 3,000,000,000 are class A cigars selling at 5 cents or less. Into class A cigars goes binder and filler raised in some of the Northern States and about 6,000,000 pounds of Sumatra wrapper is imported of which 80 per cent goes into the class A cigars. The major part of the 3,500,000,000 higher priced cigars are finished with domestic wrapper and various estimates suggest a consumption of 180,000,000 pounds of filler and binder in domestic cigars of all types. Some 20,000,000 pounds of filler tobacco is imported from Cuba and goes into high-priced cigars. Of the domestic filler and binder tobacco, about 60 per cent, or 90,000,000 pounds, goes into the manufacture of 5-cent cigars.

The Tariff Commission estimates that about 48 per cent of the cigars manufactured in this country in 1927 were class A cigars and in 1928 the percentage was probably close to 50 per cent. The commission further estimates about $145,000,000 in capital is invested in the production of class A cigars, and 45,000 persons employed.

In the production of binder and filler tobacco for class A cigars 40,000 farmers cultivated approximately 110,000 acres and produced about 150,000,000 pounds of tobacco.

The farmer asks for a reduction in the duty on wrapper on the theory that the manufacturer will be able to purchase his wrapper cheaper and will be able to pass some of this saving along to the farmer, thus increasing his price for binder and filler raised in the United States. This may be so or not, but it is a fact that the farmer at the present time is enjoying prosperity in connection with the raising of tobacco, and we believe in a number of States, Pennsylvania for example, that they are getting more per pound than in several decades. This situation has been brought about to a certain extent by reason of the fact that Congress in 1926 reduced the internal-revenue tax on class A cigars from $4 per thousand to $2 per thousand. This reduction was reflected in increased prices to farmers and, we believe, in a superior 5-cent cigar.

Your committee with all these facts before them and being convinced that the manufacturer was benefited to a great extent by the

reduction in the tax, that the grower profited to a certain extent, and, also, because of the condition of the manufacturing industry and the production end, believes that no further reduction in duty is necessary to protect these two interests. We therefore recommend that Schedule 6 be retained in the new tariff bill as it is now written in the Tariff Act of 1922.

SCHEDULE 7.—AGRICULTURAL PRODUCTS AND PROVISIONS

REPORT BY THE SUBCOMMITTEE

W. C. HAWLEY, Chairman
JAMES C. MCLAUGHLIN
C. WILLIAM RAMSEYER

The general condition of agriculture throughout the country has been so much discussed in Congress, in the press and among the farming population generally that it is presumed to be well understood and that it does not require restatement here.

In the preparation of this schedule the endeavor has been to readjust the tariff according to the present situation and that of the immediate future.

All the world produces food products and seeks the best market for whatever surpluses it may have. Many countries raise excesses of these products over their requirements for the purpose of selling abroad. As has often been stated, the standards of living in this country are higher than elsewhere. Since agricultural production can be effected by any people, no matter what their state of civilization or their standards of living are, our farmers, who compete with all the world more generally than any other of our industries, face an intensive condition. A number of acts have been passed in recent years for the purpose of relieving the agricultural population—all of which fall short of producing actual relief.

If the farmers can obtain remunerative rates for their products with a stabilization of prices received from year to year, they will have secured a permanent and effective relief. This is the intent of the present bill in so far as duties on imports can effect that result. The duties on many agricultural commodities have been increased where the conditions here and abroad appeared to warrant. Consideration has been given to the costs of production, competition, qualities produced, and the usual factors employed in determining rates of duty.

It is believed that we should produce as near as possible the fundamental necessities of life, sufficient for the needs of our population. It is of the greatest importance that we have a thriving agricultural population. The problem of agricultural surpluses is difficult and insistent. It is universally agreed that diversification is one of the most effective remedies. Having this in mind in addition to readjust-

ing the duties on commodities, we have given especial attention to increased protection on crops and products which the farmers may produce profitably and replace acreage now used in growing excess crops. Among these alternatives are dairying, poultry raising, forage, and meat products, and those from oil-bearing seeds, sugar-producing materials, fruits and vegetables, and numerous other crops of lesser or local importance. Food products are to a considerable extent interchangeable among themselves and in the case of meats one kind may be substituted for another. The same is true of vegetables, cereals, feeds, and forage crops. We have had in mind not to favor one line of foods at the expense of others, but so far as duties are concerned to afford an equal opportunity to all in the domestic markets.

It may be said that world prices affect agricultural products more generally than any other. Many of the problems of agriculture are seasonal or affect particular localities. The agricultural industry is extended more generally over the country than any other, and bulk in proportion to value is a disadvantage in transportation.

There is given below a complete statement of the changes made in this schedule, both in phraseology and in rates. The language included in brackets is to be omitted from the existing law and the words and figures in italics are to be inserted.

A most effective method of agricultural relief is to promote the growth of products of which we do not supply the domestic demand, or for which there is a ready sale abroad, and so diminish the quantity of those now too largely grown. The committee has given special attention to this problem, and in a number of instances the duties have been readjusted specially for this purpose.

Paragraphs 701–706 provide duties on animals grown for food purposes, and duties are arranged with regard to the relation meats bear to each other. Meats of all kinds are interchangeable in use, and competitive with one another. The basic duty on meats is that on beef, which is to be 6 cents per pound. Cattle are decreasing in the United States, and our competitors in the Southern Hemisphere can produce meats at less cost. The average market differential for the years 1927 and 1928 is used as being that likely to prevail for the next few years. No change is proposed in the duty on live cattle, which can come only from Canada and Mexico, as the differences in the costs of growing range cattle in Canada and the United States were found to be covered by the existing duties.

The duty on sheep, lambs, and goats is raised to $3 per head; and that on mutton and goat meat is made 5 cents per pound to give American growers a proper opportunity in our markets; lamb has been placed at 7 cents per pound in agreement with the duty on beef and veal, consideration being given to the difference in value per pound.

The rates on swine and pork products have been readjusted to bring the ad valorem equivalents somewhat in line with those on other meats and meat products.

The United States has a considerable interest in reindeer in Alaska, and these animals are important to our Eskimo people. The duties on such meats have been made comparable with those on beef at 6 cents per pound.

Paragraphs 707–710 relate to dairy products, the production of which is a growing and widespread industry, found everywhere, and a steady source of revenue to the farmer. The basic duty is that on butter, which has been exhaustively investigated by the Tariff Commission, and on which the President fixed the duty at 12 cents per pound. This was an increase from 8 cents per pound, as provided in the tariff act of 1922. Our examination confirmed the conclusion of the President. Duties on fresh or sour whole milk, cheese, and cream, as well as those on preparations of milk, are the compensating duties based on the duty on butter. Butter substitutes are given the same duty as butter. The rate on skimmed milk and buttermilk is equalized with the ad valorem duty on butter.

Paragraphs 711–713 deal with poultry and poultry products. In recent years this industry has shown great activity. It is another source of steady agricultural income, and especially to the women in agriculture. The duties on dressed poultry have been adjusted to that on beef, and that on live poultry to the duty on the dressed. In arriving at the rates, here as elsewhere, we have given careful consideration to the usual factors; competition, costs of production, etc. Provision is made for a new industry, that of baby chicks. Since the cost of raising turkeys is greater than that of other poultry, a rate is given to the dressed birds a little higher than that on other poultry. The production of turkeys is proving of special value to areas which are distant from the chief consuming centers and where agricultural depression has been severely felt.

The duties on eggs in the shell or frozen have been correspondingly increased. The production of eggs in the Orient gives vigorous competition. The duty on dried-egg products (which is intended to apply whether the drying is by spraying or any other process) remains unchanged, since the domestic egg-freezing industry is the most efficient method for using undergrades, and surplus products in the heavy laying season, and frozen-egg products have largely displaced dried-egg products for uses where dried eggs can be replaced by frozen eggs.

Paragraphs 717 to 721 relating to fish and fish products have been entirely rewritten to meet the modern commercial practices and to correspond with decisions made by the customs officials and the courts. The proposition is to make clear the intention of Congress and to

more accurately classify the various fish and fish products in relation to their values and commercial uses. In general the rates of duty are unchanged and such changes as are made are based upon values and competition.

Special provision is made for the caviar from sturgeon roe, which is the most expensive form of caviar, and for canned clams. The latter is a new industry of interest to both coasts of the United States. On the Atlantic coast the competition is from Canada and on the Pacific coast there exists a very important competition from Japan. The rates provided are intended to equalize the cost of production.

Paragraphs 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, and 733 deal with cereals and cereal products. The most important cereals from the standpoint of production and total values are corn and wheat. The Tariff Commission made an intensive investigation of the wheat situation and upon its report the President increased the duty on wheat to 42 cents per bushel with a corresponding increase on flour. The committee accepted without change this rate and in the changes in the duties on other cereals used this as the basis. The rates on barley, oats, and rye remain unchanged. Buckwheat is increased to 25 cents per hundred pounds, corn to 25 cents per bushel. A duty of 40 cents per pound was provided on rye malt to correspond with the duty on barley malt. Prepared food products such as alimentary pastes, cereal preparations, and baked articles remain unchanged. By-product feeds also are unchanged with the exception that bran, shorts, by-product feeds in milling wheat and other cereals were all given the same rate of 10 per cent ad valorem. Careful attention was given to domestic and foreign costs of production, condition of the American industry in these products, quantities produced, the nature and possibilities of competition, available markets for these products, especially for the surpluses of such products, and all other questions involved, for the purpose of affording whatever relief might be attainable through the tariff. The increase made by the President on wheat put the duty on this cereal out of line with the others as provided in the act of 1922.

Paragraph 727 relates to rice, the basic commodity of which is milled rice. The proposed law provides that milled rice in which the bran is removed all or in part shall be dutiable at the rate provided. Heretofore slight particles of bran have been left adhering to the grain in order to have it imported at a lower rate than intended; also language is inserted to prevent milled rice with a small admixture of broken grains from coming in at a lower rate of duty. The growing of rice is of great importance to the southern tier of States in the United States and an examination of the competitive conditions in our opinion warranted a readjustment of these duties.

Paragraph 734 on apples is unchanged.

Paragraph 735 on apricots is unchanged except that dried, desiccated, or evaporated products are given a specific rate of 2 cents per pound. Clarifying language is added.

Paragraph 745 on peaches, and paragraph 747 on plums, prunes, and prunelles are not changed and a new paragraph, 748, on pears is inserted with the same rates of duty as in existing law.

Paragraph 736 on berries remains unchanged except by the addition of the words "or frozen" to meet a new development in the preservation of berries which are now placed fresh in containers usually between layers of sugar and frozen, in which state they may be kept indefinitely and served fresh. This adds a new class but effects no change in duty.

Paragraph 737 relating to cherries is materially changed due to developments in this industry since the act of 1922. Our chief competitor is southern Europe. Cherries, are not grown there on the commercial basis that they are in the United States, but are gathered where found scattered throughout the land, and the costs are very low. It is the intention of the readjusted paragraph to promote the preservation of cherries in brine with or without the stems and pits removed and the manufacture of maraschino, candied, crystallized, or glacéd cherries by the rates of duty as given below. This subject was thoroughly investigated by the Tariff Commission and the proposed rates are based upon its findings and are deemed to be just and proper upon the basis of the usual conclusions for determining tariff duty.

Paragraph 738, the duty on cider remains unchanged.

Paragraph 739, citron and citron peels, crude, dried, or in brine, have been transferred to the free list as not being produced in the United States.

A new provision has been made for grapefruit peel, crude or in brine, with the same duty as on orange and lemon peel on which the rates, crude or in brine, are unchanged, but those on the candied or crystallized, and prepared or preserved forms of this product have been increased with a similar increase on candied citron peel. Such increases are based on the cost of converting the raw peels to the finished product as compared with the available data for the manufacture of such products in foreign countries.

Paragraph 740 on figs and paragraph 741 on dates are unchanged except for language which is intended to give candied, crystallized, or glacéd figs and dates the duties provided in new paragraph 750 on similar products.

Paragraph 742, concerning grapes, is unchanged.

Paragraph 743 relates to the duty on lemons, limes, and oranges. The duty on limes is made the same as that on lemons, as limes are used for the same purposes as lemons and it is necessary that the duty should be the same to make the duty on lemons fully effective.

The additional protection will enable domestic lime growers to compete with cheap labor and transportation from the West Indies and develop this industry in the United States. The duty on oranges remains unchanged and on grapefruit is increased to 1½ cents per pound. From 100,000 to a quarter of a million boxes of grapefruit are imported annually. At New York City they approximate one-half of the unloads of imported grapefruit. The growing of grapefruit in Central America and the West Indies, where labor is much cheaper than in our country, produces formidable competition.

Paragraph 744, relating to olives, a new classification has been made in order to avoid ambiguity. The committee decided that the competition in olives in brine, green, or olives pitted or stuffed, as affecting production and prices in this country was not such as to warrant an increase in duty, but that the competition on imported olives came largely from ripe olives in brine and dried ripe olives, and these duties were changed as indicated below to meet such competition.

Paragraph 746, on pineapples, the rate of duty has been changed for the reason that in 1922 in describing the size of a crate an error was made. We have changed the description of the crate to correspond with that which has always been the commercial size. In 1922 it was intended that pineapples should bear a rate of duty of 22½ cents per crate of 1.96 cubic feet. The actual size of the crate is 2.45 cubic feet. We have therefore made the rate of duty correspond to the size of the crate with a little addition for protection to the producers of pineapples in our possessions and Florida. This change necessitates a readjustment of the duty on pineapples in bulk which has been increased to 1⅙ cents each. No other change.

Paragraph 749 is unchanged.

Paragraph 750 on fruits in natural state or prepared or preserved in any manner not specially provided for, new classifications are made to correspond with commercial practices and several kinds of fruit, are specifically named without change in duties.

Paragraph 751; in this paragraph relating to flowering bulbs, changes listed below have been made, increasing the duties on six varieties which are being grown in this country on a commercial scale. The duties proposed here were arrived at after an examination of the cost of production in this country and abroad. When the act of 1922 was in course of preparation very little information was obtainable on the costs of production abroad, and in recent years it has been found that these duties were much too low. Also the industry has largely developed in the last few years here. The rates of duty are comparatively low but are intended to give American growers an opportunity in the American market.

Paragraphs 754 to 759 relate to nuts of various kinds. The specific changes are indicated in the paragraphs as printed under the Ram-

seyer rule. The nut industry in the United States is steadily developing and affords an opportunity for the use of considerable areas of land at a profit to the growers. Nuts can be grown in large areas. The rates proposed here were determined after an extended study of the costs of production here and abroad, the conditions of the industry, the outlook for an increase sufficient to satisfy American consumption and the value of such crops in the diversification of agriculture. A rate of duty is fixed therefore on the unshelled nut and the rate on the shelled nut is based upon the amount of nut meats obtained from a pound of unshelled nuts, and is known as the "shelling ratio." No allowance is made for the cost of shelling. Preparations of nut meats are given a compensatory duty. Some nuts not grown in the United States are included but as all nuts are competitive in the market and are sold in large quantities as mixed nuts, there seemed to be no justification for favoring certain nuts in our market by admitting them duty free to compete with nuts grown in the United States. The duties proposed vary with the commercial value of the nuts and their costs of production and were adjusted to these factors.

Paragraph 760 deals with oil-bearing seeds. Only two changes were made; that on flaxseed is to promote the growth of this valuable oil-bearing seed with its important by-product and were adjusted to the competitive conditions at the principal crushing markets. The increase on soya beans had also the additional reason that this is an important forage crop, can be grown very generally in the United States, will profitably replace other standard crops and is of an advantage to the soil. As stated before, the committee has had in mind that so far as a tariff may effect such a result it is the object to promote the growth and the profitable use of substitute crops for the great commercial cereals.

Paragraph 761 deals with grass seeds and other forage crop seeds and a number of the duties have been increased. It may be said again that in 1922 information on the costs of producing such seeds abroad was very limited and the duties have proven to be insufficient. These are also substitute crops valuable for improving the soil and important for feed purposes generally. There is no reason why the people of the United States should not grow sufficient quantities of these seeds for domestic uses.

Paragraph 762 on other garden and field seeds contains only four changes. These are on cabbage, radish, turnip, and rutabaga. The reasons heretofore given for other products apply here and the duties were proposed on the basis of the usual considerations.

Paragraph 763 deals with a very important vegetable food, the bean. In the southern tier of States of the United States there is a very insistent endeavor to grow green beans, green peas, and fresh tomatoes for the market. These are seasonal crops and as grown in

the sections indicated come into market during the winter season and meet competition from Mexico and the islands of the Caribbean Sea. At the hearings very earnest pleas were made for relief from the competition they suffer and our examination led to the conclusion that good cause for protective duties existed and are so proposed. The bulk of the green beans come from Cuba from November to March, inclusive, and the imports have increased sharply. They have come in with an average ad valorem rate from 1923 to 1926 of 7.5 per cent. These increasing imports from Cuba and Mexico have been winning the domestic markets from the growers of green beans from southern localities of the United States. The evidence indicated that all the green beans coming into the United States during the fall, spring, and winter seasons can be grown here at reasonable prices. In the case of dried beans, the duty-paid price at New York City of imported beans has ranged from 50 cents to $2 per 100 pounds lower than the price of domestic products. The proposed increase in duty will more nearly equalize the price and enable domestic producers to compete on an even basis with imported beans. The imports of dried beans are increasing rapidly, being more than double those for the period of 1924–1926, while our exports have sharply declined.

The imports of early peas from Mexico, which is the chief competitor, increased from 3,900,000 pounds in 1925 to 14,200,000 pounds in 1928. In the case of the dried peas the imported values in 1928 were $2.31 per hundred pounds as compared with an average wholesale price of domestic peas in New York City of approximately $5 per hundred pounds. Chickpeas have been added to the paragraph as a competing commodity. The rates of duty on preparations of beans and peas are based upon the compensatory principle.

In the case of tomatoes, paragraph 770, the imports increased from 52,000,000 pounds in 1923 to 124,000,000 pounds in 1927, and from the west coast of Mexico alone they grew from 40,000,000 to 105,000,000 pounds within that same period and the total imports ranged from 18 to 44 per cent of domestic consumption during the seven months' season of imports. Cuba and the Bahamas possess transportation advantages to New York City, where practically all of their tomatoes are marketed, while Mexican tomatoes have cheaper freight rates to western and central points in the United States.

The purpose of these three paragraphs is to provide necessary protection for our southern tier of States, and whatever rate of duty is sufficient for them was found sufficient for other sections of the country.

Paragraph 766 on mushrooms is to be modified by increasing the duties over those provided in 1922. The chief competition is from France. The French producers have an advantage in that they

utilize abandoned quarries for mushroom production. These require no heating or cooling facilities, whereas the bulk of the domestic product is produced in buildings, which require heating facilities for winter, and also means of cooling if production is continued during the summer months.

A study of the comparative costs here and in France indicated that an increase of duty was necessary to provide for the American industry. The duty on truffles was raised to correspond with the change on mushrooms.

Paragraph 768 on onions: The Tariff Commission made an investigation on onions under the flexible provisions and reported it to the President who increased the duty of the act of 1922 by the full 50 per cent. An examination of the figures of the commission indicate that this increase was inadequate to meet the competitive conditions. Imports have steadily increased during the period since the 1922 act has been in force and the evidence shows that all types of imported onions can be grown in the United States at reasonable prices. The committee therefore, upon the basis of the facts ascertained by the Tariff Commission, proposed that the rate of duty on onions should be 1¾ cents per pound. The duty on garlic is to be reduced from 2 cents to 1½ cents per pound.

Paragraph 769: A great deal of evidence was submitted at the hearings on the subject of potatoes. A great diversity of opinion appeared. The evidence submitted both for an increase in the rate and retention of the present rate was subjected to careful analysis. The committee concluded finally that no change in duties should be made.

Paragraph 771 specially provides for rutabagas to remove any doubt concerning their classification and the rate of duty proposed is that necessary to meet the competitive conditions.

Paragraph 772 contains new language providing specifically for peppers, eggplants, cucumbers, and squash in their natural state. We are informed by the Tariff Commission that there is no market for these vegetables in the countries where grown, so the declared value has always had to be either an arbitrary one fixed by the customs officer at the port of entry (as at Nogales), or determined by appraisal with considerable trouble and delay at the local market at the port of entry (as at New York City). The substitution of the specific for the ad valorem rate will greatly facilitate the administration of this paragraph.

Crude horse-radish, formerly provided for in paragraph 1622, is included by name in the "all other" provisions.

About 60,000,000 pounds of miscellaneous fresh vegetables were imported under this paragraph in 1927 and 55,000,000 pounds in 1928. Practically all of these imports are winter or early spring

vegetables which compete with the prouction from Florida, Texas, and California. Of these imports, peppers usually make up about 30 per cent, eggplants about 12 per cent, and cucumbers and squash together about 3 per cent. Shipments of domestic and imported peppers overlap throughout the pepper-importing season, from December to May inclusive. In 1928 imports of peppers amounted to 60 per cent of the domestic shipments and in 1927 exceeded them in volume.

Eggplants and squash are imported in large quantities during the same season as peppers and compete with domestic shipments in December and May. It is believed that these vegetables, incuding cucumbers, could be grown profitably at home in sufficient quantities at all seasons to supply the domestic markets provided they obtained protection from foreign competition. Mexican vegetable growers have had the advantage over Florida growers in cheaper freight rates to central and western points. Practically all West Indian vegetables are shipped to New York City by water, enjoying lower freight rates than Florida growers have had by land.

In paragraph 773, provision is made for vegetables reduced to flour and for soup rolls, soup tablets or cubes, and other soup preparations. Pimientos have been transferred without change in the rate of duty from paragraph 779.

Paragraph 774 on acorns, chickory, and dandelion roots remains unchanged except that where ground or otherwise prepared, the duty is increased from 3 cents to 4 cents per pound, both as a compensatory and a protective rate.

Paragraph 775, chocolate and cocoa are provided for in four progressive classes in accordance with value. The duties provided for the lower classes are approximately the same as in the tariff act of 1922. Since cocoa and chocolate, falling into the highest class, closely resembles confectionery, the duty here provided is the same as that for confectionery in paragraph 505. A new provision has been made for the collection of the duty on immediate containers and wrappings, not including the shipping case. A large part of the imports arrive packed in fancy wrappers and containers. The new classification is made to correspond to modern trade practices.

In paragraph 777, relating to hay and straw, the specific number of pounds in a ton has been designated as that of the short ton which is the commercial practice of the United States and corresponds with the intent of the act of 1922.

In paragraph 779: Of the various products listed in this paragraph, changes in rates have been made in two cases and one commodity has been transferred to paragraph 773. Curry and curry powder are transferred from paragraph 1563. The rate of mustard seeds is increased to assist in stabilizing mustard growing in California and to

aid the increasing production in the Northwestern States where mustard seed is now being produced.

In the case of capsicum or red pepper, or cayenne pepper or paprika, not ground, the increase in rate is due to the agricultural development in Louisiana and Mississippi in the growing of these small red peppers which are subsequently dried. The production is 1928 was approximately 1,000,000 pounds. It will also tend to stabilize the marketing conditions of the domestic product which must compete with imports from tropical countries where these peppers are grown primarily for consumption by the native population, the surplus only being dried and used for international trade. Thus in some years prices are high because of the lack of foreign production. In other years increased foreign exports drive prices down. This feature of the marketing of these red peppers has made it difficult to develop the American industry.

SCHEDULE 8.—SPIRITS, WINES, AND OTHER BEVERAGES

REPORT BY THE SUBCOMMITTEE

C. WILLIAM RAMSEYER, Chairman
JAMES C. MCLAUGHLIN
WILLIS C. HAWLEY

Your committee has given careful consideration to all of the testimony, oral and written, submitted during the public hearings of the Committee on Ways and Means, and has examined the Summary of Information on Schedule 8, prepared by the Tariff Commission. It has consulted with representatives of the Bureau of Prohibition, of the Assistant Attorney General in charge of customs cases, and of the Tariff Commission.

RATES OF DUTY—ANGOSTURA BITTERS

No changes in rates of duty have been made in any of the paragraphs in Schedule 8 except through the deletion of a special commodity, which automatically classifies it with all other similar commodities at a higher rate of duty. This change occurs in paragraph 802, in which the exception in the case of angostura bitters is eliminated on the theory that the existing provision discriminates against similar bitters imported under other names. Angostura bitters are also of foreign origin. The old rate of $5 per proof gallon will, therefore, apply to all bitters.

CHANGES IN PHRASEOLOGY

Changes in phraseology have been made in paragraph 813 of the Act of 1922 by deleting the words "Internal Revenue," and substi-

tuting the word "Prohibition," occasioned by the creation of the Bureau of Prohibition since the enactment of the Tariff Act of 1922.

JUICES USED FOR BEVERAGES

By reason of the elimination of paragraph 1610 of the Tariff Act of 1922, which provides for the free importation of lemon, lime, and sour orange juice when containing less than 2 per cent of alcohol, such products, if imported for beverage purposes, will automatically fall under the basket clause of paragraph 806, providing for "all other fruit juices," without change in the language of the paragraph. Such juices, when imported to be used for the extraction of citrate of lime, will fall in the chemical schedule.

BERRIES AND FRUITS PRESERVED IN ALCOHOL

Berries and fruits, of all kinds, preserved in alcohol, formerly dutiable under paragraph 750 of the Tariff Act of 1922, have been transferred to this schedule without change in duty. The committee believed that such products properly belong in Schedule 8 with other alcoholic beverages and edible products containing alcohol. The phraseology of the paragraph, however, has been changed so as to limit the alcoholic content to one-half of 1 per cent, to conform with the alcoholic limit on fruit juices which are now subject to additional duty for alcoholic content in excess of one-half of 1 per cent. The rate provided for alcohol in excess of one-half of 1 per cent in this paragraph is the same as previously existed. The phraseology referring to the importation of intoxicating liquors in violation of the eighteenth amendment has been deleted, since it is no longer necessary becasue of the transfer of this paragraph from Schedule 7 to Schedule 8.

SCHEDULE 9.—COTTON MANUFACTURES

REPORT OF THE SUBCOMMITTEE

ALLEN T. TREADWAY, Chairman
CARL R. CHINDBLOM
FREDERICK M. DAVENPORT

CONDITION IN COTTON INDUSTRY

The committee has given most careful consideration to the condition in the cotton industry which has existed since the writing of the Fordney-McCumber Act. As usually happens, the representatives of the industry at that time did not think the 1922 act sufficiently met their needs. It is well known that there has been a marked decrease in the textile business in New England during the past few years. To what extent this should be ascribed to the tariff and to what extent to internal conditions is debatable ground. During this

period the textile industry largely developed in some of the Southern States, so that instead of shipping the raw material from the South to New England and other sections of the country, large quantities have there been manufactured into finished goods. With differing labor conditions this has brought about internal competition, as is well recognized in the industry at the present time. In a tour of inspection which the Subcommittee on Cotton made it was clearly demonstrated that this competition was largely confined to coarse and medium grades. It is becoming more and more apparent that the cotton industry in the North will gradually turn toward the finer grades of goods. It is, therefore, not quite correct to draw the inference that what some have considered to be low rates of duty on yarn and cloth have been the cause of depression in the cotton industry in some sections of the country.

The revised cotton schedule has been written with a view to overcoming, to the extent the committee feels it can fairly do so, the competition from abroad, but the committee realizes it has no control over the conditions outlined above.

When consideration is given on the floor of the House to the cotton schedule, it is proposed to have a chart on the blackboard which will show in detail every duty which will be levied under that schedule. The Members can thus visualize a very complicated schedule.

AMOUNT OF EXPORTS AND IMPORTS AND METHOD OF COUNTING

Cotton is the main textile fiber of the world and the United States leads in its production, consumption, and exportation. Raw cotton is the principal export of this country; in 1928 our exports of this material were valued at $920,000,000. The United States is also a large exporter of manufactures of cotton, particularly of cotton cloth, of which our exports in 1928 were valued at more than $76,000,000.

Imports of manufactures of cotton, although smaller than domestic exports, are substantial in quantity and value. The principal item imported under the cotton schedule is cotton cloth, of which imports in 1928 were valued at $15,360,465. The cloths here referred to are those dutiable under paragraphs 903 and 906 of the Act of 1922; these are often known as "countable cotton cloth" because subject to progressive rates of duty based on the average yarn number, in the ascertainment of which the threads have to be counted. The actual average yarn number in any cotton cloth is the total yards of warp and filling yarn, used in making a pound of the cloth, divided by 840. This is obvious since cotton yarn is numbered according to the number of 840-yard hanks which weigh 1 pound. However, in weaving there is a contraction or "take-up" in the length of the yarn

due to the necessity of the warp and filling yarns bending out of their course to pass around each other at the points of intersection; this take-up varies according to the number of threads per square inch and according to the size of the yarns. The length of the yarn in the cloth is always less than the length of the yarn as spun; but there are such variations between cloths in the percentage of take-up in weaving that in the Acts of 1913 and 1922, the effective yarn length, that is, the length of the yarn in the woven fabric was used as a basis for assessing progressive rates of duty. This is known as the "straight-line" method. At the public hearings the committee was requested to substitute as a basis the length of the yarn in the cloth plus 12½ per cent. Careful consideration was given to this request but it appears that 12½ per cent is much in excess of the average take-up in weaving and, furthermore, that there is such variation in take-up from cloth to cloth that it is advisable, in lieu of attempting to estimate this average, to continue the use of the straight-line system and to obtain the differentials desired by adjustments in the rates of duty. This adjustment is obtained by having the rate on the yarns progress at thirty one-hundredths and the rate on the cloth progress at the rate of thirty-five one-hundredths of 1 per cent ad valorem, thus establishing a differential between the plied or finished yarns and cloths of all classes. In levying duties on countable cotton cloths there are used progressive rates of duty; that is, each successive yarn number is assessed an additional thirty-five one-hundredths of 1 per cent ad valorem. For instance, on unbleached cotton cloth having an average yarn number of 1 the duty is 10.35 per cent ad valorem, on unbleached cotton cloth having an average yarn number of 2 the duty is 10.70 per cent ad valorem, on unbleached cotton cloth having an average yarn number of 3 the duty is 11.05 per cent ad valorem, etc.

Next to countable cotton cloth the principal imports under Schedule 9 are tapestries and other Jacquard-figured upholstery cloths; yarn; pile fabrics, mainly velveteens; gloves; and hosiery.

CHANGES IN RATES

The committee has increased the duties on cotton yarn; cotton sewing thread and handwork cottons; countable cotton cloth; cloth, in chief value of cotton, containing silk; cloth, in chief value of cotton, containing wool; tapestries and other Jacquard-figured upholstery cloths; velveteens; Jacquard-figured quilts or bedspreads made of single fabrics; and chenille rugs. It has decreased the duties on tire fabric and warp-knit fabric in the piece. It has recommended that women's unembroidered warp-knit fabric gloves, of which commercial production in this country has practically ceased, be placed on the free

list. It has made no change in the duties on other manufactures dutiable under Schedule 9 except that certain compound duties have been changed to equivalent ad valorem duties; this latter change simplifies the work of administration without affecting the protection afforded.

For instance, in paragraph 901 the ad valorem rates in the Act of 1922 applied to cotton yarns in the amount of $3,690,941, whereas the specific provisions brought in only $42,187 in revenue. It is therefore apparent that a specific rate only causes confusion and additional labor in administration.

On the ad valorem basis the rate of progression on yarns per number per pound has been changed from one-fourth of 1 per cent ad valorem to three-tenths of 1 per cent ad valorem; and the limit to which progressive rates apply has been changed from No. 80 yarn to No. 90 yarn. This change gives an increase in protection to spinners of coarse yarns and a more substantial protection to spinners of fine yarns. On both single yarn and ply yarn the ad valorem rates begin at the same points as in the Act of 1922, but at No. 90 they show an increase of 7 per cent ad valorem.

Paragraph 904 (new): Paragraph 904 is a consolidation of two paragraphs in the Act of 1922, namely, 903 and 906. This change has been made in order that all countable cotton cloths should be in the same paragraph. The ad valorem system of levying duties has been followed in this paragraph for cotton cloths for the same reason as explained in connection with yarns.

RATE OF PROGRESSION ON CLOTHS

The rate of progression in cloths is thirty-five one-hundredths of 1 per cent ad valorem and the limit has been raised from No. 80 yarn to No. 90 yarn. The same ratio of increase prevails with the cloths further advanced than in the gray.

There has been no change made in the additional ad valorem rates of duty provided for certain special cloths, namely, cloths woven with eight or more harnesses, or with Jacquard, lappet, or swivel attachments, and cloths, other than the foregoing, woven with drop boxes, but the total rates applicable to such cloths have been increased to the extent that the basic rates have been changed. The courts have held that the additional rate provided for cloths woven with drop boxes does not apply to cloths woven with circular boxes, even though the fabrics produced are identical. The term "woven with drop boxes" has therefore been changed to "woven with two or more colors or kinds of fillings"; this latter term will include fabrics woven with either drop boxes or circular boxes.

VARIOUS PROPOSALS

Paragraph 905 (new): Paragraphs 905 and 906 are new, although the subject-matter of 905 is in the existing law. It will be noted that the term "rayon" has been substituted for "artificial silk." The definition of "rayon" is found under the new schedule numbered 13.

Paragraph 906 (new) provides for "Cloth, in chief value of cotton, containing wool" a rate of 60 per cent ad valorem. These goods are now dutiable, without specific mention, at 40 per cent ad valorem under the general provisions of paragraph 921. Imports of such cloths, valued at more than $1,000,000 in 1928, have increased to a point where they warrant specific mention. Imports in 1928 averaged, on the basis of data obtained from the New York customs, about 50 cents a linear yard, or nearly 60 cents a pound. If entirely of cotton such cloths would pay, under the new rates, approximately 20 per cent ad valorem; if entirely of wool they would pay, under the new rates, 26 cents per pound and 40 per cent ad valorem, equivalent to about 83 per cent ad valorem. They contain, as a rule, about two-thirds cotton and about one-third low-grade wool or shoddy.

This is entirely a new product since the present law was written and it has become a very serious factor in competition with woolen goods, although being an article in chief value of cotton. Paragraph 910 (new) is the same, except for a slight change in the wording, as paragraph 911 of the Act of 1922; there has been no change made in the rate of duty.

Paragraph 911 (new) is a revision and amplification of paragraph 912 of the Act of 1922 and covers what are known collectively as "household articles of cotton." In the new paragraph the rates of duty on quilts or bedspreads have been differentiated on the basis of Jacquard or non-Jacquard-figured cloths instead of on the old basis of double or single cloths. This has been done to include at the higher of the two rates the increasing importation of Jacquard-figured quilts woven with one warp and one filling. With the exception of this change and an increase of 10 per cent ad valorem on blankets not Jacquard-figured, the rates provided in this paragraph are the same as those provided in the Act of 1922. In addition to the non-Jacquard-figured blankets heretofore here included, there has been brought over, from old paragraph 909, Jacquard-figured blankets and also Jacquard-figured napped cloth. In addition to the towels heretofore here included, there has been brought over, from old paragraph 921, Jacquard-figured towels, not terry-woven.

Paragraph 912 (new) is the same as paragraph 913 of the Act of 1922 except that certain compound rates have been changed to ad valorem rates on the basis of recorded data for imports under the

Act of 1922, and that belting for machinery has been transferred to a separate paragraph.

Paragraph 913 (new) provides for "Belts, belting, and ropes, for the transmission of power." These articles have been dutiable, as belting for machinery, with smallwares under paragraph 912 of the Act of 1922. There has been no change made in the rate of duty.

Paragraph 914: The rate of duty on warp-knit fabric, imports of which are small and principally of a special type of underwear fabric not made in this country, was reduced from 55 per cent ad valorem to 45 per cent ad valorem. No change was made in the 35 per cent ad valorem rate applicable to other knit fabric.

Paragraph 915: This paragraph has been changed by the elimination of any provision for warp-knit fabric gloves for women. This change is due to changes in the warp-knit fabric glove industry since the framing of the Tariff Act of 1922. Production of sueded (warp-knit) cotton gloves was undertaken here during the World War and in 1919 attained an output of about 1,500,000 dozen pairs; with the resumption of imports from Germany domestic production declined and in 1927 amounted to only 28,108 dozen pairs. Sueded warp-knit fabric gloves, whether imported or domestic, are used almost entirely by women. Since this industry has seemingly been uneconomic in the United States, sueded gloves for women have been transferred to the free list in order that the consumers, mainly women of moderate means, should not be unnecessarily taxed. It will be recalled that President Coolidge did not follow the report of the Tariff Commission in reference to cotton gloves, as he did not consider the cost should be raised to persons using them. There are only one or two domestic producers and their small output is so exceptionally well styled that they are able to compete with imported gloves on the basis of quality or novelty rather than price.

Men's and boys' warp-knit fabric gloves have been retained in paragraph 915 because of the possible effect of duty-free imports of these on the domestic production of circular-knit gloves for men and boys. In effect there has been no change in the rate of duty on these because the bracket in the Act of 1922 providing for warp-knit gloves, single-fold, unshrunk and unsueded, and having less than 40 rows of loops per inch in width on the face of the glove, applied mainly to warp-knit fabric gloves for men and boys and included but few used by women. There has been no change made in the rate of duty on circular-knit gloves, nor in the rate of duty on gloves made of woven fabric.

Other changes in the schedule which have been made by the committee have been for the purpose of better protection where importations showed increases and also for the purpose of simplifying and clarifying the schedule.

The committee has been aided by the experts of the Government through the Tariff Commission and legal authorities. It feels that the cotton schedule is improved both in phraseology and in protection to one of the key industries of America.

SCHEDULE 10.—FLAX, HEMP, JUTE, AND MANUFACTURES OF

REPORT BY THE SUBCOMMITTEE

CHARLES C. KEARNS, Chairman
HARRY A. ESTEP
FRANK CROWTHER

The proposed revision of the tariff as it pertains to Schedule 10 was thoroughly examined and investigated by your committee and all the facts in relation to the subjects contained therein were given serious study.

After careful consideration of paragraph 1001, it was decided that in the interest of the flax and hemp growers of the country it would be necessary to increase the rates on flax and hemp in order to encourage them to extend their production, which could not possibly be done under the rates now existing.

During the war the domestic flax crop increased considerably, demonstrating that it can be grown here; but since that time it has fallen off to approximately 500 tons during the past 10 years. New methods for pulling the flax from the soil by machinery have been developed and it is the contention of the growers that with adequate protection the domestic supply can be brought to a point where it will be equal to the demand.

The increase in the rates in this paragraph brought about the increase in rates in several of the other paragraphs for the reason that certain compensatory duties necessarily followed the increase on the raw material.

INCREASING IMPORTS

In the other paragraphs where the committee recommended changes in the present rates, we did so for the reason that all of the data and information presented indicated that the domestic industry had suffered a decrease in its business by reason of increased imports. This decrease meant a reduction in the number of people employed and possibly a reduction in the wages to those who continued in the employment. Imports have increased substantially since the enactment of the Act of 1922 and are menacing the continued prosperity of the domestic manufacturer.

In connection with the comparison based upon domestic production and imports, we also considered the difference between the cost

of production abroad and at home and on this basis alone, if there were any substantial imports, the change of rates would be justified, in our opinion.

Further, where some paragraphs did not show this condition existing, although certain witnesses suggested an increase and others proposed a decrease in the present rate of duty because of the general condition of the industry at the present time your committee deemed it wise to make no change in the rates in those paragraphs. In some paragraphs there were changes made in order to equalize the present rates covering practically the same commodity.

JUTE

The proposals to place considerably higher duties on jute manufactures and to transfer raw jute from the free list to the dutiable list have been carefully considered. The changes requested could not be made without a detrimental effect on the old and well established domestic jute manufacturing industry, producing principally twist, twine, and cordage, on which the rates of duty are somewhat higher than they are on jute manufactures (burlap, for instance) which are not produced in the United States. Furthermore, evidence is insufficient to prove conclusively that the benefits which might accrue to domestic cotton growers and cotton manufacturers would be such as would justify the higher prices and thus added costs which would inevitably result.

Prior to 1919 practically no cordage was imported from the Philippine Islands but since that time approximately one-half of the total imports have come from the Philippines. Imports, including those originating in the Philippines, have increased from an average of 511,119 pounds per year under the Tariff Act of 1909 to an average of 9,481,970 pounds per year under the Tariff Act of 1922 to the end of the calendar year 1928. The equivalent ad valorem of the specific rates under the Acts of 1913 and 1922 was less than 3 per cent on total imports—which is much lower than the rate under the four previous acts.

COMPENSATORY DUTIES

In paragraph 1004 it is proposed that higher rates of duty be provided on flax, hemp, or ramie yarns coarser than 60 lea to compensate for the proposed higher rate on raw flax. The proposed change from 35 cents per pound to 25 per cent ad valorem on yarns finer than 60 lea results from the fact that there is no domestic production of these yarns and the domestic manufacturer importing these yarns for use in the production of thread, cloth, etc., is benefited by the lower rate.

The proposed changes in the rates on threads, twines, and cords are to maintain the present relationship of these duties with the duties on yarn. The rate on threads, twines, and cords composed of yarns finer than 60 lea should not be lower than the rate on the coarser yarns for the reason that imports of such threads, twines, and cords compete with similar articles made in the United States from imported yarns.

A change with respect to paragraph 1005 is proposed for the reason that imports have been increasing in recent years. The change with respect to hemp cordage is to compensate for the increase in the duty on raw hemp.

In paragraph 1007 a change has been proposed for the purpose of providing a differential between the rate on yarn and the rate on hose. The equivalent ad valorem of the compound rate on hose has been less than the rate on yarn for use in the manufacture of the hose under the Act of 1922.

In paragraph 1009 the proposals to reduce the weight limit from 4½ ounces to 4 ounces per square yard and to increase the width limit from 24 inches to 36 inches are made for the reason that the character of imports has changed since the passage of the 1922 tariff act, and competitive linens intended to be dutiable under this paragraph have been entered at lower rates under other paragraphs.

The reason for the proposed increase of the thread count on paddings or interlinings from 110 to 120 threads is the same as above.

The third provision under this paragraph is proposed to provide a differential between the untreated cloth and the prepared cloth used as artist's cover. The domestic manufacturer of artist's canvas imports all of the cloth which he treats.

HANDKERCHIEFS

A change has been proposed in handkerchiefs because of the fact that import of hem and hemstitched has been steadily increasing in quantity and steadily decreasing in price.

Cotton floor coverings which were previously carried in paragraph 1022 have been transferred to the cotton schedule.

Testimony before the committee indicates that domestic manufacturers of matting made of cocoa fiber or rattan have been meeting extremely keen competition from imports, with the result that some domestic mills have been forced to close down entirely, and therefore it was deemed advisable to increase the rates.

SCHEDULE 11.—WOOL AND MANUFACTURES OF

REPORT OF THE SUBCOMMITTEE

JAMES C. MCLAUGHLIN, Chairman
WILLIS C. HAWLEY
C. WILLIAM RAMSEYER

Among the schedules of the tariff law which it has been the duty of the Ways and Means Committee to consider are those relating to the sheep, lamb, and goat industry, the wool, hair, and meat products of these animals, and the manufactures of wool and meat products. In framing this schedule and determining rates of duty to be imposed, the committee has observed the consistent policy of the Republican Party to encourage and protect these industries of production and manufacture and our people engaged in them. In order to afford this encouragement and protection, it has been necessary to change some of the duties provided by the present law, to change the description and classification of some commodities, and to clarify some of the administrative provisions, in the belief that administration of the law, including decisions of the courts, will be more satisfactory.

The first paragraph, 1101, of the schedule relates to unimproved coarse wools and hair of the camel. These wools, including camel's hair, are used in the making of carpets, rugs, and other floor coverings, and if so used are not dutiable. There is a very small production of these wools, known as carpet wools, in this country; they must be imported. A very large part of these wools are coarse, too coarse most of them for use in making cloth; some of them, however, may be used in making cheap cloth. Camel's hair can be used in carpets and in finer cloths and in making press cloths.

These coarse, unimproved wools, as the law describes them, are dutiable but only nominally so; that is, the paragraph provides for their admission to this country under bond and under regulations prescribed by the Secretary of the Treasury, and if within three years (the committee changes the time to four years) they have been used in the making of yarns to be used in the manufacture of carpets, rugs, and other floor coverings, the duty shall be remitted. If, however, any part of them so imported under bond are used for other purposes, full duties shall be levied and collected, and in addition thereto a penalty of 50 cents per pound shall be imposed.

The world's production of these wools is about 800,000,000 pounds, less than one-half of which enters world channels of trade. Sixty per cent of our imports of these wools come from China, British India, and Asia Minor. Smaller quantities come from the United Kingdom, Argentina, and other countries.

Paragraph 1101: The wording is changed in the interest of clarity and of simplicity of operation. All wools of 40s or coarser in grade

are added in order to enlarge the supply of raw materials available to domestic carpet manufactures; wools and hair of the camel are made dutiable at 24 cents per pound of clean content in the interest of symmetry of duties in paragraphs 1101 and 1102. This form of the duty does not increase the present average tariff on carpet wools; it merely changes the form of the duty. An additional duty of 2 cents is placed on sorted wools or matchings, for the protection of domestic wool sorters against cheaper labor in foreign countries. An additional year is added to the time granted domestic manufactures of floor coverings under the bonding provision.

Paragraph 1102 is perhaps the most important part of this schedule, certainly the one concerning which there has been the widest difference of opinion. It relates to improved wools of sheep and the hair of the Angora goat, Cashmere goat, alpaca, and like animals. From these wools and hairs practically all cloths and other manufactures of wool and hair, except carpets and the cheapest clothing, are made.

Before discussing the question as to whether or not the duty of 34 cents measures the difference between costs of production at home and abroad, and of the measure of protection it will give to domestic producers of wool and manufactures of wool, some facts and figures should be presented as evidence of the effect of the present duty of 31 cents, and the condition of the sheep, lamb, and wool industry in this country as compared with conditions under the free wool act of 1913.

Statistics are often tedious, but in this instance they are interesting and significant as they show improvement of domestic conditions since 1913. The present law, in force since September 21, 1922, has been helpful and has in large measure remedied the serious condition of our wool producers and manufacturers of wool imposed upon them by the Act of 1913, which permitted wool to be imported free of duty. The present law with its protective duty has encouraged farmers and ranch men greatly to increase their flocks and the production of wool and lambs; and manufactures of wool products, except in the finer kinds of wool textiles, have been benefited.

There has been material increase in the number of sheep in every State in which the sheep and wool industry is the principal or a significant part of the business of our people. As appears by a brief of the National Grange, as of January 1, 1922, the sheep of this country numbered 36,186,000, whereas on the 1st of January, 1928, there were 44,545,000, an increase of 8,359,000, or 23 per cent. This increase is significant because in the 10 States in which the sheep industry is not—for many years has not been—large, it appears that between January 1, 1922, and January 1, 1928, there has been a reduction of some 60,000 sheep. The large increases have been in

the range States, and there has been no decrease in any State in which the production of sheep and lambs has been or is an important part of farming.

The increase of production of wool in this country is evidence of the helpful influence of the Act of 1922. The world production of wool for use in clothing in 1922 was about 2,000,000,000 pounds; in 1927 the production was 2,600,000,000 pounds. In 1922 there were produced in the United States 263,713,000 pounds; in 1928 our production was nearly 350,000,000 pounds, an increase of 33 per cent. But even now, under quite favorable conditions since the enactment of the law of 1922, the United States has little more than 11 per cent of the sheep, and ranks third among the sheep-raising countries of the world. All of which makes it necessary for us to import, and for some years to continue to import, a great deal of wool.

Under the Act of 1913, a free trade law as far as wool was concerned, the average annual importations of wool were 274,000,841 pounds, whereas the average annual importations under the Act of 1922 have been only 172,000,920 pounds, a reduction of 102,615,000 pounds, or almost 32 per cent. This reduction was in part due to the protection given by the Act of 1922, in part to the fact that dresses and other clothing of wool have not been worn as much as in former years.

Studies for the purpose of learning domestic costs of production have been made by agricultural colleges, separately and in cooperation with woolgrowers' associations, in seven of the range States, the region in which more than two-thirds of the wool of the country are produced. From these data on flocks comprising 1,815,506 sheep in these seven States, representatives of the woolgrowers appearing before the committee have reached the conclusion that the average cost of production of wool is 38.98 cents per pound in the grease. According to these figures, with a clean yield of 40 per cent, that is, 40 pounds of clean content per 100 pounds of wool as shorn from the sheep, and a cost as estimated by the growers of 2.5 cents per grease pound to land the wool in Boston, this means a cost of $1.062 per clean pound landed in Boston. The woolgrowers' figures appear on page 6177 of the hearings, volume 11.

The committee is not able to accept this estimated cost of production submitted by representatives of the woolgrowers. It was reached by taking the simple average of costs of production in the States in which investigations were made. The average cost should be weighted according to the number of sheep for which returns were secured. In estimating the cost of production over a large area, or in a large number of States, it is not right to take the cost of production in States in which a relatively small number of sheep are found and where the cost of production may be large and attach as much

importance to it as to the cost of production in a large area or in a number of States in which large numbers of sheep are found and where costs of production are relatively low.

The committee arrives at a weighted average cost per pound for these seven States by weighting the State average costs by the number of sheep studied in the respective States. That is, the average cost per pound in each State is multiplied by the number of sheep studied in arriving at this cost. The sum of the amounts thus derived is divided by the total number of sheep studied in the seven States.

On the basis approved by the committee in reaching the cost of production, the cost is found to be 37 cents per pound in the grease. With a clean yield of 40 per cent, this means 92.5 cents per pound of clean content, and with a cost of approximately 5 cents per clean pound to land this wool in Boston (woolgrowers give this cost as 2.5 cents in the grease), the principal market for domestic wool, the Boston landed cost is 97.5 cents per pound of clean content.

In determining the duty to be imposed on importations of wool, the committee has endeavored to learn as nearly as possible differences between costs of production of domestic and foreign wools and has given consideration to the character of these wools and to relative prices at which they are bought and sold in foreign countries and in this country. There has been no official investigation of costs of production of wool in Australia, hence it has been necessary for the committee to make use of such information as is available from other sources.

In 1916 the British and Australian Governments, acting together in the matter, purchased the Australian wool clip as a war measure, beginning with the clip which came to the market during the fall and winter of 1916–17, paying an average price of 31 cents per grease pound delivered at the central markets, a price somewhat higher than the average price which prevailed for the clip marketed for the fall and winter of 1913–14. The price paid in 1916 was arrived at after long consideration of cost factors and other conditions of production, and undoubtedly contains some element of profit to Australian producers. This element of profit, however, was evidently small since the British Government agreed to return to woolgrowers one-half of any profit derived from the disposal of the wool for other than military uses. On the basis of changes in wholesale prices and of wool prices between 1913 and 1916, the committee estimates the cost in 1916 to have been 28 cents per grease pound. Conditions known to exist in the wool industry in Australia fully justify the conclusion that costs of production of wool were 20 per cent higher in 1927 than in 1916, and that in 1927 the cost of production was 33.6 cents per grease pound.

Mr. J. F. Walker, former secretary of the Ohio Wool Growers' Association, and later special investigator for the United States Department of Agriculture, made quite a study of conditions of wool production in Australia and has commented on them in numerous articles published in the National Wool Grower, organ of the National Wool Growers' Association. Mr. Walker states that the clean content of the Australian wool clip averages 48–50 per cent, and that in 1927 the average selling price was 35 cents per grease pound. In view of his discussion of certain of the high cost factors, the selling price he arrives at for 1927, 35 cents per grease pound, supports the conclusion of the committee with respect to the cost of production that year; that is, 33.6 cents per pound.

Australian wool has a clean content of 50 per cent, hence costs 67.2 cents per clean pound, to which should be added 6 cents per pound for expense of preparing the wool for shipment and freight to the market in Boston, or a cost per clean pound landed in Boston of 73.2 cents. The difference between the domestic cost of production, 97.5 cents, and 73.2 cents, the Australian cost, is 24.3 cents.

Data submitted by the woolgrowers who testified before the committee, based on a study made by the Tariff Commission a number of years ago, are to the effect that the cost of producing wool in Argentina is 27.35 cents per grease pound. It has a clean content of 51 per cent, making a cost of production of 53.6 cents per clean pound. To this cost should be added 3 cents to cover cost of baling and other preparation for shipment and freight from the Argentine port to Boston, making a cost of Argentine wool landed in Boston of 56.6 cents per clean pound. The difference between this cost of Argentine wool, 56.6 cents, and the domestic cost of production, 97.5 cents, both landed in Boston, is 40.9 cents.

The competitive situation, however, is not based entirely on this difference between landed costs; it is materially affected by the quality of the Argentine clip and the fact that on the average it is worth about 8 cents less per pound than the domestic wool. The competition between domestic and Argentine wool, therefore, may be based on the estimated cost difference (40.9 cents) less the price differential against the Argentine wool; that is, 8 cents, or 32.9 cents per clean pound, when consideration is given to the difference between the average grades of wool.

As has been stated, the committee finds the difference between Boston landed cost of Australian and domestic wool to be 24.3 cents per clean pound. But this does not measure the competitive situation, because Australian wool averages finer than domestic wool, and averages about 8 cents higher in price per clean pound. This figure of 8 cents, the price differential in favor of Australian wool, plus the estimated cost difference of 24.3 cents, or 32.3 cents per clean

pound, measures the competitive situation as between Australia and domestic wool when differences between grades of wool are considered. In other words, domestic wools compete with Argentina wools on a basis of 32.9 cents per clean pound, and with Australian wools on a basis of 32.3 cents per clean pound, when allowance is made for the average difference between grades of wool in the respective countries.

Testimony offered by representatives of the woolgrowers and briefs submitted by them recognize the wide difference between costs of production of Australian and Argentina wools, and that the duty to be imposed must be adjusted, taking into consideration the source of the most effective competition. The committee agrees with this reasoning, and taking full notice of the fact that the difference between domestic and Australian costs is only 24.3 cents, whereas the difference between domestic and Argentina costs is approximately 40 cents, it believes that a duty of 34 cents will provide adequate protection when the character, quality, selling prices, and actual competitive condition are given proper consideration.

In view of the foregoing it goes without saying that consideration should be given to the manufacturers of wool and their need for additional protection because they provide the only market for domestic wool. This consideration is asked not alone by manufacturers; it is urged by producers of wool. Their representatives, testifying in behalf of woolgrowers, speaking intelligently and as frankly of this phase of the question as of matters in which producers are directly interested, cost of producing wool and the need of an adequate protective duty, said that if manufacturers are not prosperous the market of domestic producers of wool will be destroyed.

It appears that the wool-manufacturing industry as a whole in this country is depressed. To what extent that is due to the present tariff is debatable, but attention may be given to the fact that imports of certain manufactures of wool have increased in greater proportion than others. It is known also that the people of our country, men and women, do not wear as much woolen clothing as in former years, and that substitutes in the making of woolen and other fabrics for clothing have been much in use. It is not known, of course, to what extent the use of substitutes is due to higher prices of wool products, prices influenced to some extent perhaps by protective duties.

In considering the condition of wool-manufacturing industries in this country, the committee has taken into consideration (*a*) machinery activity, (*b*) decrease in employment, and (*c*) foreign competition. In January, 1929, the Department of Commerce reported 40 per cent of the wide woolen and worsted looms idle compared with 19 per cent in January, 1923, and 34 per cent of the carpet looms idle

compared with 14 per cent in 1923. The average number of employees in the woolen and worsted industry decreased from 194,552 in 1923 to 154,361 in 1927, or 21 per cent, whereas in the wool carpet and rug industry the number of employees decreased 8 per cent in the same period, and imports of manufactures of wool were valued at $54,560,869 in 1923 and $65,039,902 in 1927, or an increase of 19 per cent.

In the readjustment of duties the committee has retained the system of compensatory duties used in the Tariff Act of 1922 which were computed on the basis of data compiled by the Tariff Board, now the Tariff Commission, and published in the report on the wool schedule in 1911. In the draft of the bill now submitted, following that system, compensatory duties are raised only because of and in proportion to the increase of the duty on raw wool. Ad valorem or protective duties have been changed, in some cases increased, in order to account for the difference between labor costs in this country and in countries from which manufactures of wool are received.

Paragraph 1102 relates to wools and hairs for which a duty of 34 cents per pound is recommended. It provides an increase from 31 cents to 34 cents per pound; an increase of the duty on wool on the skin from 30 cents to 33 cents per pound, to correspond to the 34 cents; a duty of 36 cents per pound on sorted wools and matchings because labor is involved; a reduction of duty on wools not finer than 44s from 31 cents per pound to 24 cents per pound. This decrease of duty on 44s, coarse wools, is made because a negligible quantity of such wools are produced in the United States. They are used in cheap clothing, and the lower duty provided will favor those of our population who wish or find it necessary to buy lower priced clothing.

The duty on medium and fine wools is raised from 31 cents to 34 cents per pound of clean content as a protective measure. In both paragraphs 1101 and 1102 provision is made for tolerance of 10 per cent with respect to wools entered as not finer than 40s or 44s, in order to protect against improper mixtures of medium and fine wools in importations of these coarser grades and to conform with the practical limit of exactness in careful commercial grading.

Paragraph 1103: An exception is made in this administrative paragraph for the wool and hair dutiable under paragraph 1101 or 1102 by reason of the tolerance of not more than 10 per cent allowed on such wools.

Paragraph 1104: The only change in this paragraph is the addition of a provision for the use in customhouses of United States standards of grades for wool, and for permissive display of samples and interchange of such samples between customhouses, in the interest of uniformity in assessing the duties and for the more complete information of the trade and of appraisers with respect to wools and hairs.

Paragraph 1105: With the exception of mungo, the duties on wool wastes, noils, shoddy, etc., are raised in proportion to the increase made in the duty on the medium and fine wools in paragraph 1102 from 31 cents to 34 cents per pound; the duty on mungo is raised somewhat more—that is, from 7½ cents to 10 cents per pound—because it is a partly manufactured product—i. e., is "pickered" inferior rags—and should pay a higher duty than rags.

The committee has not been able to agree with the woolgrowers who ask that the duties on all these wastes, etc., be made practically as high as the duties on the medium and fine wools, on the ground that they displace wool in the manufacture of clothing. These wastes, etc., do not displace wool; they supplement wool. They really furnish a market for wool, which must be mixed with these other materials in order that the wastes may be used in clothing. By using the wastes, cheaper clothing is made available for that part of our people who desire it. The wastes, therefore, do not displace wool, and, contrary to the claims of the woolgrowers, do not lower the price of wool. Wool extract as such is eliminated, and a provision is added for an additional duty of 7 cents per pound on carbonized noils, wastes, rags, hairs, and wools to offset differences between domestic and foreign carbonizing costs.

Paragraph 1106: The only change in this paragraph is the compensatory duty which is raised in proportion to the increase in the duty on wool.

Paragraph 1107: A change is made in the compensatory duty proportionate to the change made in the duty on wool (par. 1102). Two additional value brackets are provided; yarns valued at more than $1 but not more than $1.50 per pound and for yarns valued at more than $1.50 per pound. The protective rate on yarns valued at more than $1.50 per pound is increased from 40 to 45 per cent because imports under the latter bracket are of the finer counts and labor is a greater proportion of the total cost than for those of lower counts.

Paragraph 1108: In this paragraph a change is made in the compensatory rates proportionate to the change made in the duty on wool. Two additional value brackets are provided, one for fabrics valued at more than $1.25 but not more than $2 per pound; another for fabrics valued at more than $2 per pound. On these the ad valorem or protective rate is increased from 50 to 55 and 60 per cent, respectively.

This change in the protective rate is predicated on estimated differences between home and foreign costs of production. In the manufacture of the more expensive light worsted fabrics as low as 20 per cent of the total production cost results from cost of raw material; i. e., 80 per cent is conversion cost. About 60 per cent of this conversion cost is the charge for labor. Domestic wool textile labor aver-

ages about 23 per cent more efficient than in Great Britain, but American wages are two and one-half times as high. The other conversion costs are estimated at nearly 100 per cent higher in the United States than in Great Britain. It is obvious that with the higher priced American labor constituting so large a proportion of the manufacturing cost a higher protective rate on the more expensive of these light-weight fabrics is necessary in order to keep American labor employed in the domestic mills.

Thus on fabrics costing $1.50 per pound in Great Britain, the conversion cost amounts to as much as 75 per cent of total cost. The cost of the raw material in this case is about 38 cents per pound and conversion $1.12. The labor included in this foreign conversion cost amounts to 67 cents and other conversion charges to 45 cents per pound. In American mills, with wages 150 per cent higher and 23 per cent more efficient, the corresponding labor cost is $1.37. Other conversion charges amount to about 85 cents, making a total of $2.22 per pound. The difference between the domestic and the British conversion costs is $1.10 per pound, to be protected by an ad valorem rate. Fabrics costing $1.50 per pound in Great Britain have an export value of approximately $1.75, and the ad valorem rate is 60 per cent. Owing to general use of estimates in arriving at this figure, a protective rate of 55 per cent is recommended on those valued at $1.25 but not more than $2 per pound.

The conversion cost for fabrics which cost $2 per pound in Great Britain amounts to as much as 80 per cent of the total, i. e., raw material comes to 40 cents per pound, conversion costs, $1.60, of which labor costs 96 cents and other items 64 cents per pound. In American mills, with labor costing 150 per cent more but 23 per cent more efficient, the corresponding labor cost is $1.85, and other conversion costs about $1.25 per pound, making a total conversion cost of $3.10. The difference, to be protected by an ad valorem rate, is $1.50 per pound. A fabric which costs $2 per pound in Great Britain, has an export value of about $2.30. This calls for a protective rate of 65 per cent. In view of general use of estimates in the foregoing, a protective rate of 60 per cent is allowed.

Paragraph 1109: The committee has made a change in the compensatory rates on woven fabrics of wool proportionate to the change made in the duty on the raw wool (par. 1102). In the act of 1922 the highest value bracket provided for fabrics valued at more than 80 cents per pound, whereas the average value of imports under this paragraph amounts to approximately $2 per pound; 97 per cent of the total value of imports are valued at more than 80 cents per pound. The committee has therefore added two value brackets: (1) For fabrics valued at more than $1.50 but not more than $2 per pound, and (2) for fabrics valued at more than $2 per pound, and on these

the protective rate is increased from 50 to 55 and 60 per cent, respectively.

The proposed increase in the protective rate is based on estimated differences between costs of production here and in England. On fabrics valued at more than $1.50 per pound abroad the labor cost, as stated in relation to paragraph 1108, is a greater proportion of the total cost than on fabrics of lower value.

Woven felts and articles made thereof are not specifically mentioned in the Tariff Act of 1922. A provision is made for these articles, which are mainly paper-makers felt, to be dutiable at the rates provided for woven fabrics of wool.

Paragraph 1110: The committee has made a change in the compensatory duty on pile fabrics and manufactures thereof proportionate to the change made in the duty on raw wool, but has made no change in the value brackets or in the protective rates.

Paragraph 1111: The committee has made a change in the compensatory duty on blankets and similar articles proportionate to the change made in the duty on raw wool.

During the period 1923–1928, imports under paragraph 1111 increased from 243,585 pounds to 662,101 pounds, or 172 per cent. Since the greater number of the blankets imported were valued at more than 50 cents, but not more than $1 per pound, the protective rate on this bracket is increased from 32½ to 36 per cent, and on the next higher bracket, i. e., those valued at more than $1 but not more than $1.50 per pound, from 35 to 37½ per cent.

Paragraph 1112: The committee has made a change in the compensatory duty on felts not woven proportionate to the change made in the duty on raw wool, but has made no change in the value brackets or in the protective rates.

Paragraph 1113: The committee has made a change in the compensatory duty on small wares proportionate to the change made in the duty on raw wool.

Paragraph 1114: Changes in paragraph 1114 are confined to changes in the compensatory rates in conformity with the rates throughout the schedule and the elimination of the lowest bracket of knit outer wear, "valued at not more than $1 per pound." This bracket was eliminated as being practically inoperative, imports amounting to only about 1 per cent of the total imports of wool knit outer wear.

Paragraph 1115: The committee has made a change in the compensatory duty on clothing proportionate to the change made in the duty on wool. No change is made in the protective rates except for wool-felt hats and bodies which are specifically provided for.

The principal reasons for dividing this paragraph into two parts with different rates of duty for each section are: (1) on the basis of

1928 total imports for consumption of wool wearing apparel, not knit or crocheted, more than 78 per cent of the quantity and 60 per cent of the value constituted hats and hat bodies, and (2) the present duties levied upon hats and hat bodies are far from sufficient to equalize differences between domestic and foreign costs of production. The Tariff Commission has made no costs-of-production investigation here and abroad relative to women's hat bodies of wool-felt, but in the brief submitted at the tariff hearings on February 7, 1929, by the domestic manufacturers, the foreign (Italian) cost of production of 2½-ounce women's hat bodies during 1928 was estimated at $1.10 per pound or $2.06 a dozen, as compared with $2.70 a pound or $4.08 a dozen for comparable articles made by domestic manufacturers. The brief states also that it costs in the United States at least 50 cents to convert each hat body into a finished hat. It is proposed that a rate of duty of 25 cents be levied upon each article advanced beyond the hat-body condition. This 25 cents is, of course, additional to the rates of duty levied upon the hat body.

In 1928 imports of hats and hat bodies amounted to 4,760,749 pounds, valued at $7,442,151. This was an increase of about 235 per cent in quantity and 194 per cent in value over the corresponding figures for 1927. More than 95 per cent of the total hats and hat bodies imported in 1928 were women's hat bodies; the latter amounting to about 30,000,000 units. Although the domestic mills are equipped to produce about 25,000,000 units, if they were running at 75 per cent capacity, only 6,600,000 were made during that year. It is estimated that about 82 per cent of the total domestic consumption of women's hat bodies of wool felt in 1928 were imported.

Under the present law different compound rates of duty are levied upon three value classifications; these rates applying equally to both hat bodies and hats made from hat bodies. It was decided by the committee that a specific duty be levied upon a finished product in addition to one compound rate to cover all hat bodies, or similar unfinished hats.

Paragraph 1116: This paragraph relates to carpets and rugs that are mainly handmade. From 1919 to 1928 imports of high-grade carpets and rugs increased from 447,490 square yards to 2,206,583 square yards, or approximately 400 per cent. Under the act of 1922 a large quantity of these rugs consisted of low-grade oriental rugs, valued at from 30 to 80 cents per square foot. These cheap, handmade rugs compete with the higher grades of American machine-made rugs. The domestic production of carpets and rugs decreased from 83,242,462 square yards in 1923 to 65,501,819 square yards in 1927, or 21 per cent.

The duty under the act of 1922 is 55 per cent ad valorem. Because of the difficulty of ascertaining the foreign value of oriental rugs, particularly those of the lower grades, the committee proposes to change the form of the duty from a straight ad valorem to a specific duty with a minimum ad valorem rate. The proposed duty is 50 cents per square foot, but not less than 60 per cent ad valorem. The effect of this change will be considerably to increase the duty on competitive rugs, i. e., those valued at not more than 83⅓ cents per square foot, and to increase the duty on those valued at more than 83⅓ cents per square foot, 5 per cent.

Paragraph 1117: This paragraph relates to machine-made carpets and rugs. The rates of duty proposed by the committee remain the same as those in the act of 1922 except on Axminster, Wilton, Brussels, and velvet and tapestry carpets and rugs that are valued at more than 40 cents per square foot. The proposed duty on them is an increase from 40 per cent ad valorem to 60 per cent ad valorem. The carpet industry, here and abroad, has recently developed a new type of high-grade rug. These rugs, as yet unnamed, are technically similar to Wiltons and are practically the only rugs that will fall under the 60 per cent rate.

Paragraph 1118: No change.

Paragraph 1119: Tapestries and upholstery goods (other than pile fabrics), in separate cuts, are dutiable under the act of 1922 at 50 per cent ad valorem, whereas tapestries in the piece are dutiable at the rates provided for woven fabrics of wool. In order that all tapestries, in the piece or otherwise, shall be dutiable at a uniform rate, the committee suggests a new paragraph for these articles. The effect of this paragraph will be to make upholstery fabrics, in separate units, dutiable at the rates provided for similar cloths in the piece.

Paragraph 1120: This paragraph is 1119 in the Act of 1922. The committee suggests no change in the rate of duty.

Paragraph 1121: This paragraph is 1120 in the act of 1922. There is no change in the wording of this administrative provision.

Schedule 12.—Silk Manufactures

REPORT BY THE SUBCOMMITTEE

Carl R. Chindblom, Chairman
Frederick M. Davenport
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Raw silk is the largest single item of imports into the United States. In the pending bill it is retained on the free list under paragraph 1760 as "Silk cocoons and silk waste," and paragraph 1761 as "Silk, raw, in skeins reeled from the cocoon, or rereeled, but not

wound, doubled, twisted, or advanced in manufacture in any way." The total importations of these raw materials in 1928 amounted in value to $373,249,371. In the same year the average values per pound of these imports were as follows: Silk cocoons $0.662, silk waste $0.416, raw silk, in skeins reeled from the cocoon, or rereeled, $4.875. This vast importation of raw material is used by the silk industry which had an output in manufactures in 1927 of approximately $686,000,000. As against this domestic production there were importations in 1927 amounting in value, including duties paid, to about $44,000,000. The raw silk and silk yarns and threads also supplied the basic raw material for the silk knit goods industry, which in 1927 showed a domestic production of nearly $301,000,000, as against foreign imports of silk knit goods amounting in value, duty paid, to $608,320. These facts are shown in some detail in the following table, compiled from official sources:

Comparison of imports and domestic production of silk manufactures and of silk knit goods, 1927

	Imports for consumption		Domestic production (selling value at factory)
	Foreign value	Foreign value plus duty	
Broad silks, upholstery fabrics, ribbons, pile fabrics, and pile ribbons	$23,947,379	$37,041,553	$544,616,288
Silk yarns and threads	2,193,989	3,178,678	98,185,841
Silk laces, embroideries, nets, veilings, etc.[1]	1,514,901	2,859,356	[2] 738,207
Silk small wares, trimmings and braids [3]	639,076	1,181,645	42,398,000
Total	28,295,345	44,261,232	685,938,336
Silk knit goods (fabric, underwear, outerwear, hosiery, and gloves)	381,017	608,328	[4] 300,831,684

[1] Dutiable under par. 1430 (Sundries schedule).
[2] Includes silk laces valued at $168,087 made in lace mills whose products are reported in the Census of Cotton Manufactures.
[3] Trimmings and braids are dutiable under par. 1430 (Sundries schedule).
[4] Total is composed of all-silk knit goods valued at $56,162,114 and silk-mixed knit goods valued at $244,669,570.

In our opinion, the silk industry in the United States has suffered more in recent years from domestic overproduction and from overcapacity for domestic production and from constant changes in styles and fashions than from competition from imports on account of inadequacy of tariff duties. The modern styles of dress for women require goods of less weight and larger varieties of colors and decorations than formerly, as is evidenced by the demand for light silk fabrics and transparent velvets instead of the satins, heavy velvets and other stable silk fabrics of other days. Even the modern headgear has eliminated the demand for millinery velvets and other materials formerly in large use. Rayon has also played havoc with the silk industry and is now an established competitor with natural silk. In fact, all the textile industries have been profoundly affected by what might almost be called a fetish for new and unique creations

of wearing apparel. Obviously these conditions can not be met by tariff legislation.

In a few specific cases, increased duties appear necessary, as shown by the detailed "Summary" on the various paragraphs occurring hereafter. Wherever practicable, ad valorem rates have been substituted for specific rates in the tariff act of 1922, which during the experience of the present law have not been operative because the ad valorem rates have yielded the higher duty payments.

SUMMARY OF RATE ADJUSTMENTS IN SCHEDULE 12

The changes in actual rates of duty in Schedule 12 involve six increases and one decrease. An upward readjustment, amounting to 10 per cent ad valorem, is made on velvets in paragraph 1206. An additional increase of 5 per cent ad valorem is given on all pile fabrics, if the pile is partly cut. An increase of 10 per cent ad valorem is also given such broad silks and narrow fabrics under paragraphs 1205 and 1207 as are woven with Jacquard patterns. In paragraph 1204 sewing silk in the gum gets an increase of 5 per cent ad valorem over the present minimum rate. In paragraph 1203 thrown silk is reduced from 25 to 20 per cent ad valorem.

Alteration in the basis of assessment occurs in paragraphs 1202 and 1204 covering spun silk yarns and sewing silk, respectively. In these paragraphs the form of duty is changed from specific rates with a minimum ad valorem proviso to a flat ad valorem basis. The adoption of the new system involves no change in the height of duties for spun silk; in the case of sewing silk it furnishes a 5 per cent ad valorem increase over the present minimum rate on imports in the gum, but does not change the minimum ad valorem rate effective on ungummed sewing thread which in 1927 comprised 95 per cent of the total value of the imports under the paragraph.

Paragraph 1201: No change is made except to delete the words "silk and artificial silk," which when qualified by the clause "not twisted or spun" denote a combination of the two types of fiber without twisting. There have been no imports of any such commodity. Moreover, as the commercial identity of this article is a matter of doubt, the continuance of this designation in the paragraph is deemed unnecessary.

Paragraph 1202: The progression of specific rates on spun silk by gradation in yarn counts is omitted in this paragraph in favor of an ad valorem system applicable to all yarns irrespective of count. Simplification of this paragraph is believed advisable as the elaborate system of specific rates was not operative under the Act of 1922 on the bulk of the imports. In 1927, for instance, only 3.3 per cent of the total quantity of imports of spun silk yarn were entered under the specific rates. The proposed ad valorem rates are identical with

those applied on the single and on the plied yarns under the minimum ad valorem provisos of the 1922 law. In phrasing, the word "rayon" is substituted for "artificial silk" in the first line of the paragraph, in accordance with the definition of "rayon" appearing in Schedule 13.

Paragraph 1203: The ad valorem rate on thrown silk is decreased 5 per cent ad valorem for the reason that imports are virtually negligible, amounting in 1927 to only 122 pounds, valued at $657.

Paragraph 1204: This paragraph is also simplified by the elimination of the specific rates as specially applied to two categories of sewing silk in the gum and ungummed. As the bulk of the imports of sewing silk are ungummed there is no special object in providing a distinctive rate of duty for such thread and floss in the gum. The minimum ad valorem rate under the 1922 Act for ungummed silk thread is adopted as a basic rate. This raises the rate on thread in the gum 5 per cent ad valorem.

Paragraph 1205: An increase of duty is made in this paragraph amounting to 10 per cent ad valorem on Jacquard-figured broad silks. As imports of tie silks with Jacquard patterns have been competing with domestic tie silks in increasing volume in recent years, this provision aims to protect domestic manufacturers of this line of fancy fabrics, the production of which involves higher labor costs than is the case in the weaving of plain goods of the same grades.

Paragraph 1206: As competition from abroad is largely confined in the silk pile-goods industry to velvets, and as imports have been increasing in volume under the Act of 1922 the rate of duty on velvets is advanced 10 per cent ad valorem under the present proposal. An additional duty of 5 per cent ad valorem is provided on all pile fabrics, if the pile is partly cut. Such "partly cut" pile is sometimes described as "cut and uncut" pile. This agrees with similar increases in other textile schedules. It is believed that these increases in duties will compensate domestic pile-fabric manufacturers for the duties they are required to pay on the foreign spun-silk yarns consumed by them in the production of certain types of chiffon dress velvets.

There is also added to this paragraph a provision for articles finished or unfinished, made or cut from pile fabrics. This is designed to include specifically such manufactures as portières, table runners, etc.

Paragraph 1207: This paragraph is not changed except to incorporate an increase of 10 per cent ad valorem for Jacquard-figured goods. Mention of ribbons is omitted from the paragraph on the ground of surplusage; however, there is no intention by this omission to exclude ribbons from the provisions of the paragraph.

Paragraph 1208: The item "mittens" has been specifically mentioned in this paragraph and the phrase "articles of all kinds" substituted for the words "other goods."

Paragraph 1209: No change.

Paragraph 1210: The words "not knit or crocheted" are deleted as surplusage.

Paragraph 1211: A slight change in phrasing is made to make this paragraph conform with the wording of the basket paragraphs of the other textile schedules.

Paragraph 1212: This paragraph is eliminated as it is unnecessary; it is a carry-over from the 1909 Act and is applicable only when specific rates are applied on the basis of cloth weight and construction, which is not done in the pending bill.

SCHEDULE 13.—RAYON MANUFACTURES

The domestic rayon industry may be said to have been in its infancy at the time of the enactment of the Tariff Act of 1922. The article in question was then variously known as artificial silk, imitation silk, synthetic silk, artificial or imitation horsehair, and products of cellulose, sometimes called visca, cellophane, and by other names. This confusion of nomenclature has not only continued but largely increased, principally by the adoption of trade names by various manufacturers, some of which have been registered in the Patent Office. Likewise, the number of natural substances for which these substitutes are made has grown until they not only include silk, horsehair, and straw, listed in the Tariff Act of 1922, but in addition wool, mohair, linen, and to a limited extent even cotton.

The basic element of all of these substitutes for natural fibers is cellulose, derived through the solution of wood fibers or cotton linters. This cellulose is variously treated by different manufacturers, so as to produce a solution which is subsequently solidified into a filament having the general characteristics and uses of natural fibers. This solidification is commonly obtained by precipitation into chemical baths or by evaporation upon exposure to the air. The principal processes of manufacture are known as viscose, nitrocellulose or Chardonnet, cuprammonium, and cellulose acetate. Research now under way may be expected to result in the development of other processes.

Shortly after the enactment of the Tariff Act of 1922, both the manufacturers and merchants of these products, which were then quite generally known as artificial silk, sought to eliminate that name because on the one hand objection was made to the word "artificial" and on the other to the word "silk." In consequence, a conference was held by manufacturers and representatives of the National Retail Dry Goods Association who proceeded to consider a new name for this rapidly growing product. The term "rayon" was finally adopted in May, 1924, and since then it has been generally used in the trade except by one or two parties interested in maintaining their

own trade names. There seems, however, to be no valid objection to the adoption of this generic term, as it does not represent any particular process or any particular manufacturer. This committee has therefore concluded to adopt this name, "rayon," as the generic term to apply to all of these processes or manufactures and to that end a definition has been developed and inserted in paragraph 1313 to be used for the purposes of the tariff act. If no such generic term is definitely fixed in the act, it will be necessary to try to cover all of the various processes and manufactures by names or descriptions wherever the item occurs in the law. Of course, the adoption of the generic term and the definition therefor is not intended to affect the use of trade names for the various processes of production by manufacturers and others.

The duties on rayon (as now defined) were all fixed in the Tariff Act of 1922 in paragraph 1213 of the silk schedule. Considerable general language was used in this paragraph and most of the manufactured articles have since been classified by customs officers under the general phraseology of the paragraph. In the opinion of the committee, this industry should have a separate schedule in the new law, not only because it represents a new and different type of manufacture than what might be termed the natural textile industries but also because of its increasing importance in the United States as well as throughout the world. In this new schedule the various items, such as yarns, waste, fabrics, and manufactured articles have been grouped in different paragraphs.

Statistics on this new industry are somewhat difficult to obtain. At the present time the total capital invested in the United States in this industry is upwards of $150,000,000. In 1927 the total domestic production of all kinds amounted to $109,888,336, while the total duty paid value of imports was $20,997,517. Of these imports yarns and yarn waste alone, including duty, totaled $20,643,027, while the total production of like articles was $106,811,501. The following tables show the details as to such imports and production:

Comparison of value of imports and domestic production of rayon yarns, waste, and allied products, 1927

	Imports for consumption	Domestic production (selling value at factory)
	Value plus duty	
Rayon:		
Yarns	$19,938,202	$106,468,752
Waste	704,825	342,749
Other products—		
Horsehair	144,349	3,076,835
Visca and cellophane suitable for braiding and weaving	145,117	
Cellophane in sheets (par. 42) [1]	65,024	
Total	20,997,517	109,888,336

[1] In addition there was imported in 1927 by similitude to inedible gelatin at 25 per cent ad valorem, under par. 42, also a large quantity of "Fenestra" which is cellulose in sheet form. The imports of "Fenestra" are not separately segregated from the aggregate imports of manufactures of inedible gelatin which amounted in value (plus duty) to $504,840 in 1927.

Rayon yarns, imports for consumption

	Quantity	Value	Equivalent ad valorem rate
Annual average under act of—	*Pounds*		*Per cent*
1909	1,673,276	$2,079,896	38.61
1913	1,744,780	3,362,676	35.00
1922 (September, 1922-Dec. 31, 1927)	6,640,717	6,906,238	49.70
Imports under act of 1922 during—			
1922 (Sept. 22-Dec. 31)	239,058	336,358	38.20
1923	3,029,426	5,222,700	45.00
1924	1,953,856	2,669,010	45.00
1925	5,441,237	6,399,944	45.00
1926	9,350,921	8,866,676	50.74
1927	15,044,849	12,966,463	53.77
1928	12,158,219	10,503,644	

In 1922 the production of rayon yarns in the United States amounted to about 24,406,000 pounds, or about 30 per cent of the world production, which then constituted 80,894,000 pounds. Five years later (1927) the domestic production of rayon yarns increased to 75,550,000 pounds, as compared with the world total of 265,000,000 pounds. The 1928 production in the United States totaled about 98,000,000 pounds, which exceeds by a considerable margin the entire world production in the year of the enactment of the present tariff law. During the life of the present Act imports have increased from 2,116,000 pounds in 1922 to 12,158,000 pounds in 1928. The world output of rayon yarn now exceeds that of natural silk, and in this industry the United States ranks not only as the largest producer but also as the largest consumer.

In enlarging paragraph 1213 of the 1922 Act into a new schedule, separate enumeration is given under paragraph 1302 for rayon filaments (other than waste), known by the name of staple fiber, which has been dutiable under paragraph 1459 of the 1922 Act at 20 per cent ad valorem as an unenumerated manufactured article. Provision is also made for rayon yarns put up for handwork and for rayon sewing thread. Separate paragraphs for sundry categories of manufactures are included to correspond with paragraphs 1205–1211, inclusive, of the silk schedule. Acetate cellulose rayon waste is excluded from paragraph 1302 (rayon waste), since this waste is adaptable for the manufacture of plastics, films, lacquers, etc., and is now included in paragraph 31 of the chemical schedule. In paragraph 1305 rayon in bands and strips is limited to the narrow form not exceeding 1 inch in width, suitable for use in the manufacture of textiles. Cellophane in sheet form falls under the provisions of the chemical schedule in paragraph 31.

In the readjustment of the rates in Schedule 13, the combined specific and ad valorem rates have been eliminated and equivalent ad valorem rates have been substituted, except as hereinafter shown.

The rates appear to have been fixed, generally speaking, upon a sufficiently high level in the 1922 Act. The new rates are based upon the experience of the application of the rates of the 1922 law upon actual importations. There are as yet many uncertain elements in the relation of the industry to foreign imports. In the case of waste, for instance, the domestic supply has been found inadequate for the manufacture of spun rayon yarns and importations have been necessary not only of waste as such but of staple fiber to supplement the requirements. The various paragraphs follow substantially the classification in the silk schedule, with reference to the character of the groups of articles. The important changes in the rates of duty are embodied in the proposed new Schedule 13 and are substantially as follows:

1. Decreases: On rayon in bands and strips (visca and cellophane) provided for in paragraph 1305, the proposed duty is 40 per cent ad valorem, as compared with the minimum ad valorem rate of 45 per cent now in force. The duty of 65 per cent ad valorem, which is proposed for plain fabrics under paragraph 1306, for plain-woven fabrics with fast edges under 12 inches in width, and other small wares, under paragraph 1308, for knit fabrics under paragraph 1309 and for unhemmed handkerchiefs and woven mufflers under paragraph 1310, is substituted for the present compound duties, which have amounted to approximately 70 per cent ad valorem under the 1922 Act. The elimination of specific duties on partially manufactured rayon, not further advanced than roving, under paragraph 1302, and the substitution of a flat ad valorem duty of 30 per cent therefor is a decrease in the 50 per cent ad valorem equivalent of the present specific rates, but is an increase of 5 per cent ad valorem over the minimum ad valorem rate of 25 per cent in the Act of 1922.

2. Increases: On fine-sized single yarns weighing less than 150 deniers, the new proposed rate of 50 per cent ad valorem is a 5 per cent ad valorem increase over the present minimum ad valorem rate for all single rayon yarns irrespective of size. On the plied yarns weighing less than 150 deniers, which are given a 5 per cent ad valorem differential under the proposed law, the aggregate duty amounts to 55 per cent ad valorem, which is a net increase of 10 per cent ad valorem over the present level. On spun rayon yarns in the plied condition, there is an increase of 5 per cent ad valorem over the minimum ad valorem proviso of the present Act. The 10 per cent ad valorem increase on Jacquard-figured woven fabrics in paragraph 1306, and on ribbons and narrow small wares with fast edges under paragraph 1308, brings the duty on these articles in these two paragraphs to 75 per cent ad valorem. This is, in effect, an increase of

about 5 per cent ad valorem over the equivalent ad valorem rate in force on such goods under the present act.

In paragraph 1307 an increase of 5 per cent ad valorem is given on pile fabrics, including pile ribbons, if partly cut.

3. Unchanged duties: No change was made in the rate of duty on rayon waste, or on the cut rayon filaments, which were formerly classified under paragraph 1459 (now paragraph 1559) at 20 per cent ad valorem. On pile fabrics and articles thereof in paragraph 1307, on knit and crocheted articles in paragraph 1309, on wearing apparel in paragraph 1311, and on the articles in the basket paragraph 1312, the proposed rate of 70 per cent ad valorem is substantially the same as the equivalent ad valorem of the compound rates operative under the present law.

The elimination of specific rates in paragraphs 1301 and 1303 operates to make the ad valorem rates, which were substituted therefor, identical with the minimum ad valorem provisos under the present Act on medium size and coarse rayon yarns, single and plied, over 150 deniers in count, and also on single spun rayon yarns.

Definition: Paragraph 1313 contains the definition of rayon, to which reference has previously been made, and which is applicable throughout the proposed Act.

Schedule 14.—Papers and Books

REPORT BY THE SUBCOMMITTEE

Frederick M. Davenport, Chairman
Allen T. Treadway
Carl R. Chindblom

The paper industry is prosperous. It is a large exporting industry. It employs much skilled labor and pays reasonable wages. Tariff changes required are few, and they relate to certain kinds of paper and certain specialties in production.

Due to placing of standard newsprint on the free list and the use of it for a growing variety of purposes other than the manufacture of newspapers, and also because of the fear that the newspapers and others may stretch the term "standard newsprint" beyond the intent of Congress and create a large twilight zone of nondutiable paper, the "book-paper" producers who manufacture all other kinds of paper except newsprint, have wished for a scientific formula in the tariff act, defining newsprint closely and laying a duty upon all other kinds of paper. Such a formula is in substance in use by the Customs Service and may readily be improved upon administratively, and therefore it has seemed to the committee that a stated formula in the act is not necessary. A suggestion was made at the hearings of a definition of "standard newsprint" paper which would limit its

nondutiable use to the manufacture of newspapers. The present law is not construed or administered in this limited sense by the Customs Service. Also it appears that much standard newsprint has long been used for purposes other than newspaper manufacture, and neither the debates, the reports, nor the proceedings in connection with the adoption of the free-list provision indicate any definite purpose closely to limit its use to newspaper manufacture. It is important, however, that care should be exercised by the Customs Service that there be no encroachment upon the intent of Congress with respect to the actual meaning of "standard newsprint" at the time it was placed on the free list.

Paragraph 1401 has been changed so as to provide specifically for uncoated book or printing papers. Coated papers, because they have undergone a secondary process and have therefore incurred an additional cost in their production, are especially provided for in paragraph 1405. The rate of duty in the Tariff Act of 1922 remains unaltered.

Only one change of importance is made in paragraph 1402. Pulpboard in rolls for the manufacture of wall board has been coming in at a lower rate of duty than pulpboard in other forms. There seems to be no good reason for this and so all users of pulpboard are in this bill put upon the same basis. The line of demarcation between paper and paper board has been raised from nine to twelve one-thousandths of an inch, to conform more nearly to trade usage.

In paragraph 1404 a reasonable increase of duty has been granted upon the tissue papers of exceptional thinness. The imports of the very thin tissues, such as condenser paper used in the electrical and radio industries, are giving domestic manufacturers keen competition, and the rapidly increasing use of these papers furnishes a fair field for American enterprise.

In paragraph 1405 there are slight increases on the lighter-weight decorative papers and on the simplex decalcomania papers, in line with the curve of importations. The manufacture of simplex decalcomania paper is a relatively new industry in the United States and the paper is produced by few mills. The imports are not large, but are heavy when compared with the output of the few mills which manufacture such paper.

In this paragraph occurs under the old Act a real inequality, and the effect of the present tariff duty is to penalize the small competitors of a powerful and prosperous corporation without performing the function for which tariff protection is properly employed. Plain basic paper for photographic purposes is not produced in the United States at all, except by the Eastman Corporation for its own uses. The Eastman sells none to its competitors, and there is no reason why it should. The competitors import from Belgium, France, and

Germany. Plain basic paper requires meticulous care in manufacture, intimate contact with the sensitizing plant, and the small quantities needed by the independent companies are not likely to stir even the most skilled producers of paper in the United States into production. Nearness to the customer is, however, a great desideratum. There is an agreement at the present time between a paper company in New England and one of the independent companies in the making of photographic supplies in New York, for experimental collaboration looking to the possible manufacture later of the marketable unsensitized product. The tariff on plain basic paper for photographic purposes has therefore been reduced to a nominal 5 per cent ad valorem, so that if a small tariff duty is later found necessary, it can be adjusted within limits by the Tariff Commission. A small tariff adjustment is probably all that will be needed within a period that can now be foreseen.

Representatives of the skilled labor engaged in the lithographic industry and representatives of the manufacturers of lithographs in the United States appealed for higher rates of duty on lithographic material to establish a par between the cost of production here and abroad. Certain reasonable adjustments have been made in paragraph 1406, looking to this end.

The chief change in paragraph 1407 concerns so-called "papeteries"—writing, letter, or note paper, together with envelopes, packed or assembled in boxes or other containers and sold as a unit to the ultimate consumer. This conversion of paper into fancy boxes of stationery, with the increased use of labor and materials, is not adequately provided for in the old law.

All other adjustments are relatively unimportant.

SCHEDULE 15.—SUNDRIES

REPORT BY THE SUBCOMMITTEE

FRANK CROWTHER, Chairman
CHARLES C. KEARNS
HARRY A. ESTEP

GENERAL

As the word "sundries" implies, there is little or no relation among the commodities provided for in different paragraphs of this schedule, either in the uses they serve or in the materials of which they are made. Some are of minor importance commercially; others, such as cork products, toys, laces and embroideries, leather and furs and articles fabricated therefrom, fur felt and straw hats, jewelry, and manufactures of rubber, are of consequence in both the domestic and foreign trade of the United States.

In 1927 the dutiable value of merchandise entered under this schedule amounted to $226,117,000 and the duties amounted to $88,624,000, being exceeded only by Schedule 7 (agricultural products and provisions) in value, and by Schedule 5 (sugar, molasses, and manufactures of) in duties. More than one-third of the total duties collected under the rates imposed in this schedule, namely, $32,067,181, came from entries in paragraph 1430 (laces and embroideries) during 1927.

REQUESTS FOR CHANGES AND MATERIAL CONSIDERED

At the recent hearings in connection with tariff readjustments American manufacturers requested changes in rates and phraseology affecting about 80 per cent of the 60 paragraphs in this schedule.

In the preparation of Schedule 14 the committee gave careful consideration to the testimony of the witnesses and to the briefs submitted. It also had available the Summary of Tariff Information, 1929, prepared by the United States Tariff Commission as well as the commission's reports to the President and to the Senate, preliminary statements of information issued to the trade and other data obtained by the commission in the course of cost and other investigations. The experts of the commission also furnished additional information on various commodities.

TRANSFER OF PARAGRAPHS

The following transfers to and from Schedule 14 were made: Paragraphs 352 and 353 relating to penholders, mechanical pencils of base metal, fountain pens, and similar articles from Schedule 3 (metals and manufactures of). Paragraph 1437 relating to cabinet locks was transferred from sundries to Schedule 3 (metals and manufactures of).

CHANGES IN PHRASEOLOGY AND RATES

Changes were made in phraseology mainly for the following reasons: (1) To make more clear the intent of the Congress with respect to classification of commodities upon which there has been considerable litigation. (2) To provide separate rates of duty on a greater number of specific commodities in order that records of imports might not be unavailable due to their falling in basket clauses and losing their identity.

The records denote that the sundries schedule has been a prolific source of litigation in the United States Customs Court and the United States Court of Customs Appeals. Every effort has been made by your committee to clarify the language so that the intent of Congress will be manifest. In this procedure the legislative drafting committee has rendered valuable assistance as have the customs attorneys from the Department of Justice, and we are indebted to them both for their tireless energy and effort.

TITLE II.—FREE LIST

SCHEDULE 16

REPORT BY THE SUBCOMMITTEE

RICHARD S. ALDRICH, Chairman
JAMES A. FREAR
LINDLEY H. HADLEY

Your committee has carefully considered all of the requests for transfers from the free list to the dutiable list and vice versa. Where such transfers have been made, the reasons therefor are set forth more in detail throughout the various schedules.

TRANSFERS TO DUTIABLE LIST

Items transferred to the dutiable list include:

Chromic and nitric acid; kieserite; lemon juice, lime juice, and sour-orange juice, unfit for beverage purposes; palm-kernel oil, fit for use as food; sesame oil and spermaceti wax, to Schedule 1.

Common brick, cement, and crude feldspar, to Schedule 2.

Zinc dross, and shotgun barrels, in single tubes, forged or rough bored, to Schedule 3.

Cedar, maple, and birch lumber, and shingles of wood, to Schedule 4.

Chestnuts and marrons, prepared or preserved in any manner; curry and curry powder; horse-radish roots; chickpeas or garbanzos; cowpeas; and canned clams, to Schedule 7.

Lemon juice, lime juice, and sour-orange juice, fit for beverage purposes, to Schedule 8.

Violin bow hair, to Schedule 15.

TRANSFERS FROM DUTIABLE LIST TO FREE LIST

Items transferred from the dutiable list to the free list include:

Buchu leaves; licorice root; argols; tartar and wine lees; fish sounds, cleaned, split, or otherwise prepared; calcium arsenate; chip and chip roping, not specially provided for; citrons and citron peel, crude, dried, or in brine; curling stones; eulachon oil; game animals and birds imported by the United States or State game officers for stocking game preserves; women's unembroidered gloves and mittens, wholly or in chief value of cotton or other vegetable fiber, made of fabric knit on a warp-knitting machine; copper iodide; Paris green; santonin and salts of santonin; tankage, fish scrap and fish meal, unfit for human consumption; and urea.

CHANGES IN WORDING

In addition to the transfers to and from the free list, the following changes have been made:

In paragraph 1615, the words in parentheses in the middle of the paragraph "(except moving-picture films)" have been changed to read "(except moving-picture films to be used for commercial purposes)." This was done in compliance with the request of the amateur moving-picture photographers who desire to bring in, free of duty, films of American manufacture exposed abroad. This will permit the amateur photographer to bring his films in duty free.

In paragraph 1643, the word "typewriters" has been stricken out, and typewriters are placed separately in a new paragraph numbered 1791. The purpose of the committee in making this change is to permit typewriters to come in free of duty, and to impose a duty upon the parts for typewriters, such as spools and ribbons, which will fall in their proper places in the dutiable list.

In paragraph 1650, the words "semianthracite" and "semibituminous" have been added, as these are new coal products and should be included in this paragraph of the free list.

In paragraph 1667, the words "(not including sulphocyanides or thiocyanides, thiocyanates, and nitroprussides)" have been added. These chemicals have been included in this paragraph by court decision, and inasmuch as they are a separate and distinct class of compounds from those mentioned in the paragraph, it was thought advisable to exclude them and, as a result of this new wording, they will fall in the basket clause in paragraph 5, with a duty of 25 per cent ad valorem.

In paragraph 1679, the word "natural" has been added, so that it will read "Natural flint, natural flints, and natural flint stones, unground." The reason for this is that under a court decision ferrocerium was held free under the provisions of this paragraph rather than dutiable under paragraph 302, and the committee decided that only natural flints should come in duty free.

In paragraph 1686, the wording has been rearranged and the articles have been placed in order of their importance. Raffia has been mentioned by name, and pulu, which formerly appeared in a separate paragraph (par. 1648 of the Tariff Act of 1922), has been added and the separate paragraph eliminated.

In paragraph 1726, the word "finished" has been added in order that parts of nets other than a finished section should carry a duty.

Paragraph 1732: This paragraph has been rewritten and, as it now reads, will permit the fishermen on the Pacific coast to land their fish at Prince Rupert, where they may be beheaded, eviscerated, packed in ice or frozen, and brought into this country duty free, but the products of the American fisheries on the Atlantic coast, namely, cod, haddock, hake, pollock, cusk, mackerel, and swordfish, are excepted from this provision but can come in duty free when they are landed

in a foreign country solely for the purpose of transshipment without change in condition.

In paragraph 1734, palm-kernel oil rendered unfit for use as food has been added; edible palm-kernel oil has been placed on the dutiable list.

Paragraph 1754: This paragraph refers to patna rice, and under the Tariff Act of 1922 it was duty free when cleaned for use in the manufacture of canned foods. By striking out the word "foods" and inserting, in lieu thereof, the word "soups," the committee is limiting the uses for which patna rice may be brought in free of duty.

Paragraph 1758: This paragraph has been changed so that herring frozen naturally or artificially are placed on the dutiable list.

Paragraph 1771: At the request of American postage-stamp collectors, the word "foreign" has been stricken from this paragraph, so that canceled postage and revenue stamps, Government-stamped envelopes and post cards may be imported free of duty, whether they are foreign or domestic.

Paragraph 1804: As paving posts are obsolete articles, they have been stricken from this paragraph.

TITLES III AND IV.—SPECIAL AND ADMINISTRATIVE PROVISIONS

The special and administrative provisions of the Act of 1922 have, as a whole, been satisfactory and have presented comparatively few difficulties of interpretation and enforcement. The desirability of some changes, however, has been indicated by the experience of the seven years during which the 1922 Act has been in effect, a few arising from unforeseen inadequacies of that law and others as a result of changing conditions of commerce and practice. These changes, as proposed by your committee, are discussed in detail below, under the headings of the several sections of Titles III and IV of the bill.

A few general observations should be made on the paragraphs of the report relating to the special and administrative provisions.

Changing name of Customs Court.—The name of the United States Customs Court has been changed to "Board of General Appraisers" by the provisions of section 518. In the discussion of this section further comment on this point will be found. In view of the change the word "board" has been used in speaking of the procedure which would prevail after the enactment of the bill. Likewise, the words "member" and "general appraiser" are similarly used in place of "justice."

Rearrangement.—Generally speaking, Titles III and IV follow the arrangement and numbering of sections of the 1922 Act, the only major change in arrangement being the transposition of sections relating to the United States Tariff Commission into a new part, Part II, of Title III. This change, together with the fact that several sections of the 1922 Act have been eliminated entirely or

combined with other sections to which they are closely related, and the insertion of several sections in the bill which are entirely new has required a departure in some portions of the bill from the numbering of sections found in the 1922 Act. The paragraphs of the report have been headed with the section numbers appearing in the bill and where sections or portions of sections of the 1922 Act have been combined with other sections the change is discussed under the number and heading of the section where they appear in the bill.

Bond provisions.—General authority to require bonds and to prescribe the amount and conditions thereof and to approve the sureties has been lodged in the Secretary of the Treasury under the provisions of section 623 of the bill. A number of specific provisions now appearing in various sections of the 1922 Act have, therefore, been eliminated and no specific reference to the elimination is made in the discussion of those sections.

Typography of the bill.—In the typography of the Revenue Act of 1928 a departure was made from the usual custom in order to facilitate reference to the act and the location of sections and matter therein contained. This arrangement was so favorably received by all who had occasion to use the law that it has been decided to follow a similar method in the case of Titles III and IV of the present bill. The headings of titles, parts, and sections have accordingly been set in heavier type. Catchwords or brief descriptive headings have been inserted wherever possible, not only for the sections but also for the subdivisions and paragraphs. These headings are not, of course, to be taken as having any legal effect or limiting or enlarging the matter to which they pertain in any way whatever, and are inserted simply for convenient reference.

Section 303. Countervailing Duties

Section 303 of the 1922 Act authorizes the imposition of duties to offset bounties or grants given by foreign countries upon the manufacture, production, or exportation of any dutiable merchandise. The present law requires the Secretary of the Treasury to ascertain the net amount of all such bounties or grants. This has been found impossible in some instances owing to the complexity of foreign bounty practices. It is believed that the purpose of the law should not fail for such a reason but that the Secretary should in such cases be authorized to estimate the net amount of the bounty or grant, and such authority is given in the bill.

Section 304. Marking

This section in the existing law prescribes in some detail the manner in which imported articles must be marked to show the country of origin. No exceptions are provided for except in cases where the arti-

cle is incapable of being marked or where it can not be marked without injury or impairment of value. The present law authorizes the Secretary of the Treasury to prescribe administrative regulations for carrying out the section, but gives no power to provide for the many varying situations constantly arising. The section has been literally construed by the courts, resulting in many difficult or impossible situations. It has, for example, been held that each cigarette paper in a package is an "article" and must be marked separately. The section contains no provision for the marking of containers in the case of articles which can not be marked and the courts have held that such commodities as bottles of olives need not be marked, as the olive and not the bottle is the article.

The section has been rewritten to allow the Secretary of the Treasury to provide for exceptions to the strict requirements and to prescribe the manner of marking. The immediate container of an imported article is also required to be marked in order more effectively to carry out the purpose of the section to apprise the consumer of the foreign origin of the article. Moreover, the foreign origin of all articles which can not themselves be marked, or the marking of which would be an entirely useless burden upon importation, may nevertheless be indicated by marking the container.

The provision of existing law imposing an additional duty of 10 per cent for failure to comply with the requirements of marking is carried into the new section, as is also the prohibition against release from customs custody of any package of an importation unless all packages of such importation and their contents have been marked.

It is provided that the marking requirements of this section shall not relieve an importer from the specific marking requirements, contained elsewhere in the act, as to the marking of particular articles. Additional requirements may, however, be imposed upon such particular articles and their containers under the authority of this section.

The criminal penalties provided in the existing law for fraudulent violation of any of the marking provisions of the act and for defacing or destroying marks have been limited in the section to destruction or obliteration with intent to conceal the information given by the mark.

Section 305. Immoral Articles

Section 305 of the 1922 Act, prohibiting the importation of certain obscene articles and articles of immoral use or tendency, has been extended, in conformity with the present provisions of the postal laws, to include books, pamphlets, and other matter of a seditious or anarchistic character. Subdivision (c) of section 305 of the 1922 Act sets out the procedure for procuring warrants and for searches and seizures in respect of the prohibited articles, and for their con-

demnation and destruction. The proceedings are required to be had before United States district judges. The bill eliminates these requirements and leaves the proceedings to be covered by the general provisions governing seizure and forfeiture in other customs cases.

SECTION 306. CATTLE, SHEEP, AND MEATS

Section 306 of the 1922 Act prohibits the importation of neat cattle and hides but permits the Secretary of Agriculture to suspend the operation of the prohibition if he determines that importation will not tend to introduce or spread diseases among the cattle of the United States. Your committee believes that there should be a definite prohibition against the importation not only of cattle but of all sheep and other domestic ruminants, and swine, and all meats, from countries in which the Secretary of Agriculture has determined that rinderpest or foot-and-mouth disease exists. Accordingly, section 306 of the 1922 Act has been modified to this extent. It is not thought necessary to retain the provision with respect to meat, cattle and hides, the importation of which, as indicated above, is prohibited subject to exceptions by the Secretary of Agriculture, inasmuch as these matters are adequately cared for in other statutes relating to the importation of domestic animals and prevention of infection.

The administrative provisions of paragraph 706 of the 1922 Act, being closely related in their application, have been transferred to this section without change in substance, and the provisions of that paragraph for regulations have been made to apply to the entire section.

SECTION 308. TEMPORARY FREE IMPORTATION UNDER BOND FOR EXPORTATION

Under section 308 of the 1922 Act, certain articles may be admitted without payment of duty under bond for exportation within six months from date of importation. In many cases this period has been found to be too short and duties have been assessed upon articles held beyond the six-month period without fault on the part of the importer. It is proposed to permit the Secretary of the Treasury to extend this period for a further period not to exceed six months.

Molders' patterns for use in the manufacture of castings are included in the list of articles which may be imported under this section in the 1922 Act. The attention of your committee has been called to the fact that from their very nature such patterns can quickly and easily be duplicated, so that temporary free importation is equivalent to relieving patterns from the payment of duty entirely. They are, therefore, omitted from the list in the bill.

Samples may be imported under the section only for use in taking orders. The amendment extends the privilege to samples imported

for examination with a view to reproduction. This should materially assist American manufacturing concerns which are meeting severe competition from foreign articles in common export markets, and is recommended by the Department of Commerce on account of its bearing upon the promotion of American export trade. The number of articles involved would be small and the samples can not, under the law, enter the markets of the United States without the payment of duty.

Section 309. Supplies for Vessels

The Act of June 26, 1894, permits the withdrawal from bonded warehouses, free of duty or of internal-revenue tax, of articles for supplies of vessels of the United States employed in the fisheries or in the whaling business or engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States. Section 309 of the 1922 Act extends this privilege to vessels of war of nations reciprocating such privilege toward the vessels of war of the United States. The bill combines these two provisions and includes also vessels engaged in trade between the United States and any of its possessions.

The committee believes that no good reason exists for withholding the drawback privilege in the case of articles laden as supplies upon such vessels. Accordingly, it is provided in subdivision (b) of section 309 of the bill that articles of domestic manufacture or production so laden upon such vessels shall be considered to be exported within the meaning of the drawback provisions.

Section 313. Drawback and Refunds

Under the present law drawback is allowed upon exportation of articles "manufactured or produced" in the United States with the use of imported merchandise. The broad construction given the word "produced" has induced manufacturers and dealers to devise processes for treating imported goods solely for the purpose of obtaining drawback and thus one of the chief purposes of the drawback law—the building up of a creditable foreign commerce—has been set at naught. These practices often were pursued in respect of articles which had remained on the merchant's shelf many years and had so deteriorated as to be almost useless for trade purposes. In an effort to remedy the situation caused by the absence from the law of a time limit, the department issued a regulation providing that, to be entitled to the benefit of drawback, merchandise must be exported within three years from the date of entry or withdrawal from warehouse. The Court of Customs Appeals declared this regulation void as beyond the power of the department.

Another difficulty with the operation of the existing drawback provision is the inability of the importer to obtain drawback upon

merchandise which is found not to be up to sample or specifications. Section 558 provides that no drawback of duty shall be allowed upon the exportation of any merchandise after its release from customs custody except in the case of articles manufactured or produced with the use of imported merchandise. The importer is not allowed to inspect the merchandise until it leaves customs custody. He may then find that it is so far from specifications as to be useless to him, but, as it has been released from customs custody, and does not fall within the drawback provisions unless used in manufacture or production, the duty paid can not be refunded.

To remedy these two principal evils growing out of the drawback provision, your committee recommends that no drawback be allowed unless the exportation takes place within five years after importation of the foreign merchandise, and that drawback be allowed upon merchandise not conforming to sample or specifications if such merchandise is returned to customs custody for exportation within 10 days after release. The authority for regulations has been broadened and extended to conform to the proposed changes in the law.

Provision has been made for substitution for drawback purposes in the case of sugar and non-ferrous metals. The inconvenience and difficulties encountered by manufacturers and producers who use these two classes of merchandise in identifying the imported merchandise in the completed article has resulted in the abandonment of many just claims for drawback. In any case it has been necessary for such manufacturers or producers to go to great expense and inconvenience in establishing their claims.

It is also provided that payment of drawback in the case of duties originally paid into the treasury of Porto Rico shall be from the customs receipts of Porto Rico. This is in line with a proposal to extend the drawback provisions to Porto Rico. Under a ruling of the Attorney General the present law does not permit of this. Further discussion on this point will appear under section 401, "Definitions."

Section 317. Tobacco Products—Exportation Free of Duty and Internal-Revenue Tax

Under the various provisions of the customs laws providing for exportation of articles without payment of duty and for drawback of duty on materials used in the manufacture of articles subsequently exported, and under the provisions of the internal-revenue laws, tobacco products may be exported free of duty or internal-revenue taxes, or with benefit of drawback. The word "exportation," however, as used in these laws has been held to require shipment to a foreign country with intention that the products shipped shall enter into the commerce of such country. The provisions of section 309

do not extend to foreign vessels and such vessels, therefore, requiring such tobacco products for use as sea stores, have, in order to obtain the benefit of the customs and internal-revenue laws relating to exportation of such products, found it necessary to purchase such products after exportation to a foreign country.

Likewise, the shipment of such articles to foreign countries for sale to or consumption by official representatives or armed forces of the United States stationed in such countries can not be held exportation under these laws. Such official representatives and armed forces have thus been required to pay higher prices for such products on direct shipment than residents of the countries in which they are stationed.

To remedy these situations there is included in the bill, as section 317, a provision that the shipment or delivery of tobacco products to be consumed beyond the jurisdiction of the internal revenue laws of the United States shall be deemed exportation within the meaning of the customs and internal revenue laws. The section is so written as to make applicable the prohibition against relanding and penalties for improper use of the privilege and other safeguards of the customs and internal revenue laws. The amendment would also extend the privilege to naval and other vessels of the United States operating in foreign waters and on the high seas.

Section 318. Emergencies

Section 622 of the 1922 Act authorizes the extension of time limitations contained in the act upon the proclamation by the President of the existence of an emergency. This section, broadened to permit the free importation of food, clothing and supplies for use in relief work in connection with any such emergency, has been embodied in the bill as section 318.

Automobiles Exported for Use of American Expeditionary Forces or Allied Governments

Section 322 of the 1922 Act imposes a duty of 90 per cent ad valorem upon automobiles and automobile parts exported prior to February 11, 1919, for the use of the American Expeditionary Forces or the governments associated with the United States in the war, and subsequently sold abroad by any agent or official of the United States. It is believed that this provision may now safely be dropped out, as it is improbable that any merchandise affected by it will be imported hereafter, and if any such automobiles should now be imported they would be so obsolete as to offer no serious competition to the American manufacturers.

United States Tariff Commission

The committee felt that it was desirable to have all the provisions of law relating to the United States Tariff Commission incorporated in the Tariff Act of 1929 where thay properly belong. Consequently, sections 700 to 709 of the Revenue Act of 1916, as amended, which provided for the organization, general powers, and procedure of the commission, and section 318 of the Tariff Act of 1922, which imposed certain additional duties upon the commission, have been included in the bill with certain amendments as sections 330 to 335, inclusive, of Part II of Title III. The so-called flexible tariff provisions, contained in section 315, together with sections 316 and 317, of the Tariff Act of 1922, have been incorporated as sections 336, 337, and 338 of the bill with certain amendments hereinafter noted.

Section 330 of the bill reorganizes the commission, so that it will be composed of seven commissioners, instead of six, and cuts short the terms of office of the present members. However, in order that the work of the commission will not be interrupted, it is provided that each present member shall continue to serve until the new commissioner appointed in his place takes office. The President, of course, is left free in his discretion to reappoint, as one of the new commissioners, any present member who complies with the eligibility requirements of the new section. The provisions of existing law relating to political affiliation of the commissioners have been eliminated for the reason that the committee feels that appointments should be made solely on the ground of merit irrespective of party lines. An increase of the salary of the commissioners is also provided for and their terms of office are hereafter to be seven years, except in the case of the first seven new appointees whose terms are to be designated by the President at the time of nomination to expire one at the end of each of the first seven years after the date of enactment of the bill.

Sections 331 to 335, inclusive, of the bill relate to the powers, duties, and procedure of the commission. Except for the provision in section 331 increasing the salary of the secretary of the commission and making it specific instead of dependent upon the Classification Act of 1923, as amended, no changes in substance have been made in existing law with respect to these matters.

Section 336. Flexible Tariff Provisions

In recognition of the obvious inability on the part of Congress to ascertain with exactness all the essential facts relating to the myriad items in a tariff act and to fix effective protective tariff rates to meet constantly changing competitive conditions, Congress in section 315 of the Tariff Act of 1922 empowered the President, after investigations

by the Tariff Commission, to adjust and readjust the rates fixed by statute (subject to the limitations prescribed) so as to equalize foreign and domestic costs of production. This purpose of Congress was analyzed by Chief Justice Taft in his opinion in the case of Hampton & Co. *v.* United States (276 U. S. 394, 404), sustaining the constitutionality of the section, in which he stated that the clear intent—

> was to secure by law the imposition of customs duties on articles of imported merchandise which should equal the difference between the cost of producing in a foreign country the articles in question and laying them down for sale in the United States, and the cost of producing and selling like or similar articles in the United States, so that the duties not only secure revenue but at the same time enable domestic producers to compete on terms of equality with foreign producers in the markets of the United States.

A few difficulties which have arisen under the present law, however, must be removed if the expressed policy is to be put into force effectively. The ascertainment of costs of production has often required such prolonged investigations that necessary readjustments have been denied for two or three years. In many instances, the commission has found it impossible to ascertain foreign costs of production, with the result that readjustments, the necessity for which was apparent and admitted, have been denied altogether. Again, it was found that costs of production alone did not accurately reflect competitive conditions and that equalizing costs of production would not be sufficient to avoid damaging competition to the country's industries. Foreign and domestic competition in the markets of the United States must be equalized.

Accordingly, your committee propose to substitute, as the principle to which the President must conform in carrying out the purpose of Congress, the equalization of "conditions of competition in the principal market or markets of the United States between domestic articles and like or similar competitive imported articles." It is believed that this standard will permit more speedy adjustments, that the conditions will always be ascertainable, and that the resulting changes in rates will conform more nearly to the acknowledged policy of the Congress.

Subdivision (d) of the section (following rather closely the provisions of section 315 (c) of the 1922 Act) specifies certain factors to be taken into consideration in ascertaining whether or not the foreign and domestic articles are upon a competitive level in the domestic market. Inasmuch as all the factors specified may not be readily ascertainable or considered applicable in the case of a particular article, the subdivision is intended only as a general guide. For example, the cost of producing the domestic article and all the intervening costs involved in placing it upon the principal domestic wholesale market may be readily obtainable; while in the case of the

foreign article, it may be advisable to use its landed or import cost as a starting point, adding thereto such costs as are necessary to place it in a position comparable to that of the competing domestic article. On the other hand, it may seem more appropriate to use wholesale selling prices of both domestic and foreign articles, with such adjustments (either additions or subtractions) as may be necessary to place them upon the same competitive level. It is believed that the proposed provisions will prove much more effective and workable than the rigid provisions of existing law.

The computation of the transportation costs which are to be considered has given the present commission considerable difficulty. The principal issue is whether costs to the principal port of importation or costs to the principal domestic market should be used. Your committee believes that an accurate general rule to be applied in all cases can not be prescribed by the Congress without further extensive investigation for which time is not now available. Under certain circumstances, costs to the place of importation will undoubtedly be proper, while in other cases costs to the principal domestic market of both the domestic and foreign article should be considered. Actual channels of commerce and the location of secondary markets are important conditions governing the proper solution of this problem. It is believed that this is an issue which must be left to the sound judgment of the commission as the cases are presented and the facts developed.

The consideration of export taxes imposed by the country of exportation is in a somewhat similar situation. In some cases it may be found feasible to include the export duty as a factor in determining differences in competitive conditions, where the export tax is imposed solely for revenue purposes. On the other hand, export taxes should be excluded in determining such differences when they in effect unfairly discriminate against the industries or commerce of the United States. Export taxes should likewise be excluded when they place an American consumer of a product at a disadvantage as compared to consumers of exporting countries or are employed as a means of restricting the supply of an essential raw material.

The section also provides that an article may not be transferred from the dutiable list to the free list, or vice versa, and that the form of duty fixed by statute may not be changed. There has been no change in existing law with respect to these matters.

Certain definitions are included in the section to aid the commission in carrying out its provisions, particularly with respect to determining the principal competing country and the articles which are like or similar to and competitive with the domestic articles. In ascertaining the principal competing country with respect to any

imported article the President shall take into consideration the quantity, value, and quality of the article imported from each competitive country and any other differences in the conditions under which the article imported from each such country competes with the like or similar competitive domestic article. For example, it is contemplated that whenever the imported article is the product of, or is placed on sale by, an organization, association, combination, or cartel of producers or manufacturers whose plants or factories are located in more than one foreign country, the principal competing country shall be considered to be that country associated with the organization, association, combination, or cartel which the investigation herein provided for shows offers the greatest competition with the similar competitive article of the United States.

The section also provides for dismissing without prejudice all investigations instituted under existing law and for preserving the information and evidence secured by the commission for consideration in subsequent proceedings. The committee believes that this is a necessary provision in view of the fact that it is proposed to change the standard to be applied in future investigations.

Section 337. Unfair Practices in Import Trade

This section declares unlawful unfair methods of competition, and unfair acts in the importation and sale in the United States of foreign articles, the effect or tendency of which is (1) to destroy or substantially injure, or to prevent the establishment of, an industry efficiently and economically operated or (2) to restrain or monopolize trade or commerce. If the President finds that such unfair methods or acts exist, he is authorized to exclude from entry into the United States the articles concerned in such unfair methods or acts.

The only change made by the section over existing law is the elimination of the provision which authorized the President to impose such additional duties not in excess of 50 per cent or less than 10 per cent of the value of the article imported in violation of the section as would offset the unfair method or act employed. The committee feels that this provision should not be retained for the reason that the imposition of penalty duties to offset violations is entirely inadequate to prevent further violations. The effective remedy is to exclude from entry the articles concerned in the violation.

Section 338. Discrimination by Foreign Countries

This section authorizes the President to proclaim new and additional duties upon articles of a foreign country, or imported in its vessels, if he finds that such country discriminates, directly or indi-

rectly, against articles or commerce of the United States. It is further provided that if the discriminations are maintained or increased after a proclamation by the President, he may exclude such articles from entry. If the articles to be excluded from entry are actually imported, they are to be subject to forfeiture.

The only substantial change made by the section over existing law is the extension of its application to articles imported in vessels of a foreign country which discriminates against articles and commerce of the United States. The committee believes that there may be less likelihood of such discriminatory practices by a foreign country if retaliatory measures may be taken which will affect the maritime interests of such country.

Section 401. Miscellaneous Definitions

The definitions contained in section 401 of the 1922 Act apply only to Title IV. This has resulted in holdings not entirely in accord with the policy of some of the provisions of Title III. For example, the drawback provisions of the law, contained in Title III, have been held not to extend to exportations from Porto Rico because those provisions relate in terms to manufactures of "the United States" and because the definition of "United States," which includes Porto Rico, appears in section 401 and is limited to Title IV.

It has, therefore, seemed desirable to extend the definitions in section 401 to apply to the terms defined when used in Part I of Title III as well as in Title IV, and this general amendment has been made.

Aircraft have been excluded from the definitions of "vessel" and "vehicle" in view of the provisions of the Air Commerce Act of 1926, authorizing the Secretary of the Treasury by regulations to apply any provisions of the customs laws to aircraft.

Laws passed since 1922 have provided for the appointment of certain subordinate officers in the Customs Service. These officers, in general, are authorized to act for their superiors in certain cases. The following amendments have, therefore, been made:

The definition of "collector" has been broadened to include an assistant collector.

A definition of "comptroller of customs" has been added in order to include within the meaning of the term assistant comptrollers and other persons authorized to perform the duties of comptroller.

A corresponding change has been made in the definition of "appraiser" so as to include assistant appraisers and other persons authorized to perform the duties of appraiser. To avoid any confusion, the Board of General Appraisers and the members thereof have been expressly excluded from the meaning of the term.

SECTION 402. VALUE

The present law provides that the basis upon which the value of imported merchandise is to be appraised shall be:

"(1) The foreign value or the export value, whichever is higher;

"(2) If neither the foreign value nor the export value can be ascertained to the satisfaction of the appraising officers, then the United States value;

"(3) If neither the foreign value, the export value, nor the United States value can be ascertained to the satisfaction of the appraising officers, then the cost of production."

Briefly, "foreign value" is the freely offered wholesale price of "such or similar" merchandise in the country of exportation.

"Export value" is the freely offered wholesale price of "such or similar" merchandise, in the country of exportation, for exportation to the United States.

"United States value" is the freely offered wholesale price of "such or similar" merchandise, in the principal market of the United States, with deductions for duty, profits (not to exceed 8 per cent), and certain costs and expenses.

"Cost of production" is the cost of producing the imported article abroad, with an addition for profit.

It is of utmost importance that the value of merchandise be ascertained promptly and with reasonable accuracy, if the revenues are to be safeguarded and the intended protection carried into effect. Accordingly, your committee has devoted considerable time to a study of the present law and of the various proposals submitted.

Difficulties encountered in the administration of the present law may be briefly summarized as follows:

(1) Adequate investigations in foreign countries have been hampered because of actual or threatened international difficulties;

(2) In many instances, a "United States value," as at present defined, can not be ascertained and the use of cost of production results in a lesser duty. Consequently, concealment of foreign values may be advantageous to the importer;

(3) Decisions of the appraising officers that foreign or export values could not be satisfactorily ascertained have been reversed by the customs court by reason of the introduction of evidence not presented to the appraisers and which the Treasury has no opportunity to check, or the acceptance of evidence, such as unverified affidavits of persons abroad, which the appraisers have rejected primarily because prior experience or other information establishes the unreliability of the evidence.

The amendments adopted by your committee are designed to remove the above difficulties. The responsibility is placed directly

upon the importer to produce satisfactory evidence of foreign or export values, and to provide adequate opportunity for verification. This should remove the problem from the international field and the extent of our foreign investigations should be governed almost entirely by the importer and the person from whom he purchases abroad. The definition of "United States value" has been enlarged, so that it can be determined in practically every case, if necessary. This is accomplished by permitting (in any case where a United States value as now defined can not be ascertained) an estimated value based upon the domestic wholesale selling price of a domestic or imported article comparable in construction or use, with appropriate adjustments for differences between the imported article and the article used as a basis for the comparison. The determination of the appraiser that foreign or export value can not be ascertained, is made final and conclusive, subject only to an appeal to the Secretary of the Treasury, and a prima facie effect is specifically given to appraisals.

Under the 1922 Act merchandise shipped to the United States to an agent of the seller pursuant to an order or an agreement to purchase (whether placed or entered into in the United States or in the foreign country), the title remaining in the seller until delivery to the purchaser, is not deemed freely offered for sale for exportation to the United States for the purposes of determining export value. This provision was inserted in the 1922 Act to correct what the Congress believed to be an erroneous construction of the law under which sales in fact consummated in the United States were considered as export sales. However, the provision is so broad as to include agreements to purchase entered into in the foreign country which might properly be considered in determining export value, and your committee has left the provision out of the bill.

It was seriously urged before the committee that we should depart from the bases prescribed by the present law and adopt as a basis either the American selling price of a comparable domestic article or the United States value of the imported article. Your committee, however, was not convinced that proper adjustments in the rates of the present law to conform with the proposed change in basis could be made. Accordingly, it concluded that the present law should be retained, with only such amendments as appeared necessary to give full effect to the prescribed rates and to assure every safeguard against undervaluation, and that the President should be requested to make an intensive survey (see sec. 642 of the bill) and to submit to Congress at the earliest practicable date the results thereof.

SECTION 439. DELIVERY OF MANIFEST

The present law requires the master of a vessel arriving from a foreign port to mail a copy of the manifest to the Comptroller General, or to the comptroller of customs, if any, for the district in which the port of entry is located. At the time of the passage of the 1922 Act some districts were not within the jurisdiction of any comptroller of customs, but as every district is now assigned to some comptroller of customs, the alternative requirement of mailing to the Comptroller General becomes unnecessary and has been eliminated.

SECTION 440. CORRECTION OF MANIFEST

Section 440 of the 1922 Act, relating to the mailing of corrections of manifests, contains provisions similar to those of section 439. A corresponding amendment has been made.

SECTION 442. RESIDUE CARGO

This section in the 1922 Act contains a proviso authorizing the Secretary of the Treasury to require bonds from masters of vessels proceeding from port to port with residue cargo, and to require the production of landing certificates and other evidence.

In view of the general authority conferred upon the Secretary of the Treasury in respect of bonds, under section 623 of the bill, and in respect of landing certificates, under section 622, this proviso becomes unnecessary and has been eliminated.

SECTION 444. ARRIVAL AT ANOTHER PORT

This section in the present law requires the master of a vessel proceeding from port to port with residue cargo to make entry at each port. Subsequent ports of call may, of course, be in States other than that in which the port of first arrival is located. In view of the possibility that the requirement of entry in such a case would contravene the provision, in clause 6, section 9, Article I of the Constitution, that vessels bound from one State to another shall not be required to make entry at any port in the State to which bound, and upon advice from the Department of Commerce that such entry may safely be dispensed with, the bill requires only a report of the vessel's arrival.

SECTION 448. UNLADING OF PERISHABLE MERCHANDISE

The 1922 Act requires entry of merchandise before a permit to unlade can be granted. In view of the obvious difficulties resulting from this requirement in the case of merchandise of a perishable

character, provision is made in subdivision (b) of section 448 of the bill for the issuance of special permits for delivery prior to formal entry, wherever immediate delivery shall seem necessary.

SECTION 451. EXTRA COMPENSATION OF CUSTOMS EMPLOYEES

Under the present law customs employees are entitled to extra compensation for overtime services rendered in connection with the lading or unlading of vessels or vehicles on Sundays or holidays, or at night. Your committee recommends that the provisions of law authorizing this extra compensation should not apply in respect of services rendered in connection with railroad trains or ferryboats, or international bridges or tunnels.

The general policy of the Government undoubtedly is that private interests should not pay for governmental services. Furthermore, vessels engaged in foreign trade do not generally move on any given schedule nor with any certainty as to the time of their arrival. Consequently, it is impossible to make assignment of customs officers with any confidence as to the time during which they will be called upon to serve. The delay to vessels while in port is a matter of great expense to their owners and these owners are willing to pay for extra services by Government officials in order to avoid delay and reduce demurrage. On the other hand, railroad trains and ferries move on definite schedules, and traffic over bridges and through tunnels is more or less continuous. Private interests are not involved in connection with the movement of such transportation facilities to the same extent as in connection with vessels. It is rather the public interest that requires dispatch in such cases. Your committee, therefore, believes that, considering the policy of the Government against payment for governmental services by private interests and the general conditions in connection with the movement of trains, ferryboats, and vehicular traffic, the customs service should be prepared to render a 24-hour service and Sunday and holiday service to these transportation facilities, without requiring payment therefor by private parties.

SECTION 454. UNLADING OF PASSENGERS—PENALTY

Section 448 of the 1922 Act contains a provision prohibiting the unlading of merchandise, passengers, or baggage without a permit from the collector. Section 453 provides penalties for the unlading of merchandise or baggage without such permit, but the existing law imposes no penalty upon the unlading of passengers in violation of section 448.

There has, therefore, been inserted as section 454 a provision for a penalty of $500 for each passenger unladen without a permit. The

master of the vessel, or the person in charge of the vehicle, and every other person knowingly concerned or who aids in the violations, are made liable for the penalty.

SECTION 459. CONTIGUOUS COUNTRIES—UNLADING OF PASSENGERS—PENALTY

This section of the present law deals with vessels of less than 5 tons, and vehicles, arriving in the United States from contiguous foreign territory, and contains provisions similar to those of sections 448 and 453 prohibiting the unlading of merchandise and baggage from such vessels without a permit and providing penalties for so doing. The section is amended to impose a penalty of $500 for the unlading of each passenger without a permit, an amendment corresponding to section 454 in the case of vessels and vehicles from other foreign countries.

SECTION 466. EQUIPMENT AND REPAIRS OF VESSELS

Sections 3114 and 3115 of the Revised Statutes are set out in section 466 of the 1922 Act as amended by that Act. Section 3114 places a duty of 50 per cent on the cost of equipment and repairs purchased for or made upon vessels of the United States in foreign countries. A clarifying amendment to this section has been made in the bill, recognizing the construction placed by the Attorney General upon the section to the effect that any compensation paid to the members of the regular crew of a vessel in connection with the installation of equipment or the making of repairs abroad shall not form any part of the dutiable cost of such equipment or repairs.

By section 3115 it is provided that any duties upon equipment or repairs under the preceding section may be remitted or refunded upon proof to the Secretary of the Treasury that the vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put in to a foreign port and purchase the equipment or make the repairs in question to secure the safety of the vessel to enable her to reach her port of destination. Your committee believes that the limitations of this section are too strict and result in an unnecessary burden on American shipping.

The section as construed does not permit the remission or refunding of duties in the case of equipment purchased or repairs made in the ordinary course of the voyage to replace worn-out equipment or to repair minor damages or ordinary wear and tear. The bill, therefore, amends the section to provide that equipment purchased or repairs made in a foreign country in order to maintain the vessel in a seaworthy condition, or to repair damages suffered or to replace equipment worn out during the voyage, or to maintain the vessel in

a sanitary and proper condition, shall not be dutiable. It is, of course, not contemplated that general overhauling or reconditioning, alterations, or improvements, done or made abroad, shall be exempt from duty under the provisions of this section.

It sometimes occurs that the owner of a vessel finds it desirable to put her up for the winter or to place her in dry dock in near-by foreign territory. In some cases American parts and equipment are readily available and may be easily installed by American labor during such period. The mere fact that the work is actually done and the equipment or repair parts installed in a foreign country should not, it is believed, result in the imposition of duty. A further amendment to section 3115 has, therefore, been made to cover such cases.

Section 481. Invoice—Contents

Section 481 of the 1922 Act contains certain prescribed requirements as to the contents of invoices. In some classes of cases one or more of these requirements may be entirely unnecessary. In others, additional requirements may be desirable. The section has, therefore, been amended by adding a provision giving authority to the Secretary of the Treasury to provide for additions to and exceptions from its requirements.

Section 482. Certified Invoice

Under the present law a certified invoice may be signed by a broker or forwarder. Such a person seldom has personal knowledge of the facts necessary to be furnished in the invoice; and your committee therefore recommends that a person who is not interested in the merchandise except as broker or forwarder shall not be competent to sign.

The present law requires the original of the invoice to be filed in the office of the consular officer by whom it is certified, to be there kept until the Secretary of State authorizes its destruction. The duplicate and, if made, the quadruplicate are delivered to the exporter to be used in making entry of the merchandise, and the triplicate is transmitted by the consular officer to the collector of customs at the port of entry named in the invoice. The result is that the copies now used for making entry are frequently illegible and have to be deciphered by the clerks and officers who deal with the invoices, causing delay and jeopardizing the revenues. It is apparent that the original invoice should be used in making entry, and accordingly the bill provides that the original shall be delivered to the exporter to be forwarded to the consignee for use in making entry.

SECTIONS 483 AND 484. CONSIGNEE AS OWNER OF MERCHANDISE—ENTRY OF MERCHANDISE

Considerable difficulty has been experienced in the administration of these sections resulting from the following situation:

Section 483 provides that merchandise shall, for the purposes of Title IV, be held to be the property of the person to whom it is consigned, and the holder of a bill of lading indorsed by the consignee therein named, or if consigned to order, by the consignor, shall be deemed the consignee. Section 484 provides that the consignee shall produce the bill of lading at the time of making entry. The Federal and State courts have held in several cases that under these provisions collectors of customs are personally liable for any damages resulting from the delivery or release of merchandise without the production of the original bill of lading by the person making entry. For their own protection, therefore, most collectors require the original bill of lading to be filed with the entry and retained in their custody. Importers and carriers object, the former on the ground that the original bill of lading is needed to obtain possession of the goods from the carrier, and the latter that they must have the original bill for their own protection in the event a claim is filed for wrongful delivery.

In many shipments in the ordinary course of trade the original bill of lading can not be obtained at the time of making entry, being held in the possession of a bank against payment of the purchase price of the merchandise, or delayed in transit, or otherwise unavailable within the time prescribed for making entry. This general problem has resulted in varying practices at different ports of entry, where collectors have endeavored to make some arrangement whereby the deadlock could be avoided. This lack of uniformity of practice in itself is not desirable.

To remedy these difficulties, the committee believes it advisable to allow a person in possession of a duplicate bill of lading, properly authenticated, to make entry for merchandise. In order that no questions of wrongful delivery shall arise, and that the responsibility for delivery shall be placed upon the carrier, where it belongs, it seems desirable to permit release from customs custody in such cases only to the carrier.

Accordingly, section 484 has been amended by the addition of a new subdivision (h) authorizing entry upon a duplicate bill of lading and restricting the delivery in such case as above indicated. As a further safeguard, the amendment provides that a person so making entry shall be liable for all additional and increased duties on the merchandise.

That there may be no question as to the rights of parties in such circumstances where the act imposes duties on, or extends privileges to, the "consignee," a provision has been added to section 483 to the

effect that a person making entry on a duplicate bill of lading in accordance with the amendment shall be deemed the sole consignee of the merchandise so entered.

SECTION 485. DECLARATION

Subdivision (d) of section 485 of the 1922 Act provides that the consignee shall not be liable for any additional or increased duties if (1) he declares at the time of entry that he is not the actual owner of the merchandise, (2) he furnishes the name and address of such owner, and (3) within 90 days from the date of entry he produces an owner's declaration conditioned to pay such duties. It is occurring with increasing frequency that customs brokers enter shipments in their own names, make delivery of the merchandise, and within 90 days file the owner's declaration. Under the law such a broker is relieved of the payment of any additional or increased duties that may be found due on liquidation, and it is impossible to make collections from the alleged owner when, as often happens, he can not be located or is without responsibility. This situation is resulting in many uncollectible duty obligations. Furthermore, considerable difficulty has been experienced in the administration of this provision, in that it practically requires a separate liquidation of each invoice accompanying any one entry. For these reasons your committee recommends that the provision be repealed.

SECTION 486. ADMINISTRATION OF OATHS

The Joint Resolution of April 2, 1928, authorized officers and employees of the Customs Service designated by the Secretary of the Treasury, or by a collector, to administer oaths under the customs laws. In its practical administration this provision has been found to be too narrow. The bill extends the authority to administer such oaths to (1) any customs officer appointed by the President, (2) the chief assistant of any such officer, or any officer or employee designated by such officer or by the Secretary of the Treasury, or (3) any officer or employee of the bureau designated by the Secretary of the Treasury.

It is also provided that postmasters and assistant postmasters at post offices where customs officers are not stationed may administer oaths required in connection with importations through the mail.

SECTION 487. VALUE IN ENTRY—AMENDMENT

Under section 487 of the 1922 Act the consignee may make in the entry additions to or deductions from the cost or value given in the invoice at any time before the invoice or the merchandise has come under the observation of the appraiser for the purpose of appraise-

ment. The courts have construed the present law to permit amendment at any time before the invoice or the merchandise comes under the personal observation of the appraiser himself. Your committee is of opinion that it is not good policy to permit importers, after entry and prior to the final statement of the value in the entry, to discuss the value of merchandise with any customs officers engaged in examination or appraisement. Accordingly, it is proposed in the bill not to permit any amendments in the entry after the invoice or the merchandise has come under the observation of the appraiser, assistant appraiser, examiner, or examiner's clerk, for the purpose of examination or appraisement.

In the case of articles supposedly dutiable under paragraph 27 or 28, it is believed that the new provision would work a hardship in many cases owing to the difficulty the importer might experience in ascertaining whether or not there was any similar competitive article manufactured in the United States, and the American selling price of any such domestic article. A provision similar to that of the present law has, therefore, been made applicable in such cases.

SECTION 489. ADDITIONAL DUTIES—PETITIONS FOR REMISSION

In the 1922 Act there is no limitation upon the time within which petitions for remission of additional duties for undervaluation may be filed. The United States Customs Court has provided in its rules that such petitions may be filed at any time after appraisement, but not later than 60 days after final liquidation. However, your committee believes that a specific time should be fixed by statute, and that allowing a petition to be filed at any time after final appraisement and before the expiration of 60 days after liquidation will adequately protect the Government and afford the consignee ample opportunity to present his case.

The present law authorizes remission of additional duties by the Secretary of the Treasury in the case of manifest clerical error. It has resulted in many cases that the Secretary has been unable to act in cases of clerical error because the error, while readily detected, has not been manifest; that is, evident upon the face of the papers, and the importer has been compelled to bear the expense of a court proceeding, the outcome of which is certain. Your committee believes that the Secretary should be able to remit in any case of clerical error, and the word "manifest" has been omitted from this section. Section 520 of the 1922 Act, authorizing the Secretary of the Treasury to refund duties and to correct errors in the liquidation of entries in certain cases, contains a similar provision, and a corresponding amendment has there been made.

SECTION 490. GENERAL ORDER

The provisions of section 457 of the 1922 Act have been transposed without change to form subdivision (b) of this section.

SECTION 491. UNCLAIMED MERCHANDISE

This section of the 1922 Act provides that merchandise, of which possession has been taken by the collector because of failure to make entry or for any other reason, shall, after one year in warehouse or public store, be deemed abandoned to the Government and be sold at public auction. The section is amended to provide for the same treatment of merchandise entered for transportation and exportation, which has remained in the United States after the expiration of one year after its arrival at the port of exit.

SECTION 498. ENTRY UNDER REGULATIONS

Under section 498 (a) (2) of the 1922 Act merchandise damaged by fire or marine casualty on the voyage of importation may be declared and entered under regulations of the Secretary of the Treasury. This provision permits the Secretary of the Treasury by regulation to relieve the importer from the necessity of stating the value of the merchandise in his entry, and adjustment is made in the appraisement to the extent of the damage caused. Your committee believes that this privilege should not be limited to merchandise damaged by fire or marine casualty, but should be extended to merchandise damaged on the voyage of importation through any cause without fault on the part of the shipper. The provision has been amended accordingly.

SECTION 500. DUTIES OF APPRAISING OFFICERS

The amendments to this section bring together various provisions of law contained in the Calder Act and other Acts which it is thought desirable to include in the Tariff Act. These provisions relate solely to the duties of appraising officers and to the method of appointing substitutes in case of absence or disability of any of such officers.

SECTION 501. NOTICE OF APPRAISEMENT—REAPPRAISEMENT

The 1922 Act contains no direct provision for notice to the consignee of changes in value made by the appraiser upon appraisement. There has, therefore, been added to this section a specific requirement for such notice in any case in which the change in value might be prejudicial to the importer.

The time within which an appeal for reappraisement may be taken by the importer is extended from 10 to 30 days after notice, the present limitation having been found to work a hardship in some cases. It is provided that the appraisement shall be prima facie correct in the reappraisement proceedings. The same rule, in substance, has been generally pronounced by the customs court but there have been some conflicting decisions. The general appraiser is required to render a written opinion. This, it is believed, will facilitate the consideration of cases on appeal, and by furnishing the unsuccessful party with a statement of the reasons for a decision against him, will tend to discourage appeals in many cases in which they would otherwise be taken.

Section 503. Time for Appraiser's Return

Under existing law there is no prescribed time within which the appraiser must report the value of the merchandise to the collector. Although in most cases appraisers have been prompt in making their returns it frequently occurs that invoices are held by the appraisers for months and sometimes for over a year. This results in embarrassment to the importer, not only as to the particular shipment but also as to future shipments inasmuch as it can not be known at what value the merchandise subsequently imported should be entered. It was developed at the hearings before your committee that the practice in such cases has been for the importer to make entry and immediately ask to have the invoice recalled for purposes of amendment in the entry, and that such a practice results in a congestion of recalled invoices upon which no action has been taken by the appraiser. Of course, such an unfortunate situation can not be attributed to any inefficiency on the part of the appraising officers. Often the necessity of investigation and lack of information requires the holding of invoices for a considerable period of time. Your committee believes that it is only fair to the importer, and that it will in a great majority of cases result in no inconvenience to the appraisers, to require the appraiser to report the value of the merchandise within 120 days after the date of entry. To take care of any exceptional cases such as those in which an extended investigation must be made, or those involving a class of merchandise such as machinery or other articles imported in parts upon which proper return can not be made until the machinery has been set up, provision is made that the Secretary of the Treasury may upon application grant necessary extensions of time.

Section 504 of the bill provides that the failure of an appraiser to meet these requirements will result in taking the entered value as the final appraised value.

SECTION 504. DUTIABLE VALUE

Section 489 of the 1922 Act contains a provision that duty shall not, except in certain cases, be assessed upon an amount less than the entered value. Section 503 of that Act provides that duties shall be assessed upon the final appraised value. These two apparently conflicting provisions led to some doubt as to the proper construction, but it was eventually held that the provision in section 489 was a limitation upon the provision in section 503. It is believed that this holding is in accord with proper policy, and the rule is so stated in section 504 of the bill (which takes the place of section 503 of the 1922 Act).

One of the classes of cases excepted under the present law from the general rule above is that of importations made during the time a reappraisement case involving the same sort of merchandise is pending. The importer of the subsequent importation may enter at a value higher than he believes to be the proper value, stating that the entry is so made in order to meet advances by the appraiser in the pending case. If in the pending case the importer is sustained, the liquidation in the subsequent case is made on the basis of the final appraised value. A difficulty arose as the result of a very strict construction placed upon the words "to meet advances" so that in case of a market fluctuation between the first and the second importation, it became practically impossible for an importer to avail himself of the benefit of the provisions. In other words, it was held that "to meet advances" meant making exactly the same addition to invoice value as made by the appraiser in the prior case, bringing the entered value in the subsequent case to exactly the same amount as the appraised value in the prior case.

This provision has been transferred to section 504 of the bill and amended to correct the strict construction upon the language of the existing provision so that its purpose may not be defeated.

Decisions of the courts under the present law have varied as to whether the rate of duty, when such rate depends upon the value of the merchandise, is to be regulated or fixed by the entered value or by the final appraised value, when there is a difference between the two. Although as a matter, of policy, to the end that accurate statements of value may be made in the entry, it seems desirable to hold the importer to an amount not less than the entered value as the basis upon which the duties shall be assessed, it is believed that the rate of duty should be governed by the real value of the merchandise, that is, the final appraised value, so that duties may be assessed upon the merchandise at the rate intended. A provision is, therefore, inserted in this section making it certain that the appraised value will be looked to as determinative of the rate.

SECTION 506. ALLOWANCE FOR ABANDONMENT AND DAMAGE

Section 505 of the 1922 Act authorizes allowance in the estimation and liquidation of duties where the importer abandons, within 10 days after entry, 10 per cent or more of the total value or quantity of merchandise in any invoice. Under this provision, if only one or two packages are entered the whole shipment may go to the appraiser's stores and the importer may not learn of damages or desire to abandon until after the legal period has elapsed. To remedy this situation, which obviously may result in injustice to the importer, the bill (in section 506, corresponding to section 505 of the 1922 Act) authorizes the allowance if the importer abandons within 10 days after the release of the examination packages or quantities of merchandise in the case of merchandise sent to the appraiser's stores for examination.

The present law also bases the percentage of allowance on the total value or quantity of merchandise in any invoice. There has been considerable difficulty, when merchandise is of various kinds, in determining a common unit, embracing all the items, as a basis for ascertaining whether the goods tendered for abandonment amount to the required percentage of the invoice value or quantity. Accordingly, it is proposed to base the percentage upon the total value of all the merchandise of the same class or kind entered in the invoice in which the item appears. The percentage limitation has been reduced from 10 per cent to 5 per cent.

Under paragraph (2) of section 505 of the 1922 Act allowance is made, without requiring abandonment, if at the time of importation 5 per cent or more of the total value or quantity of fruit or other perishable merchandise in any invoice is decayed or injured so that its commercial value has been destroyed. It has resulted under this provision that importers have attempted to establish that the commercial value of a high percentage of merchandise has been destroyed when as a matter of fact but 2 or 3 per cent may be in this condition. Your committee recommends that this paragraph be repealed, particularly in view of the fact that the reduction of the percentage limitation in paragraph (1) will afford a considerable measure of relief in meritorious cases now falling under paragraph (2).

INSPECTION OF EXPORTERS' BOOKS

Section 510 of the 1922 Act places an embargo upon the goods of exporters who refuse to permit inspection of their books and records by officers of the United States for the purpose of obtaining information as to value or classification of merchandise. In the few instances in which the section was availed of much ill feeling resulted. In the opinion of your committee, the amendments to section 402 relating

to the basis of value and facilitating the determination of United States value will render the imposing of such an embargo unnecessary. Section 510 of the 1922 Act has therefore been omitted from the bill. As a result of the rearrangement of sections in this portion of the bill, section 509 of the 1922 Act becomes section 510 of the bill.

Sections 514, 515, and 521. Protest and Reliquidation

Section 514 of the 1922 Act, relating to protest against collectors' decisions, provides that such decisions shall be final unless the importer, within 60 days, files a protest in writing with the collector, and, if the merchandise is entered for consumption, pays the full amount of duties, charges, and exactions ascertained to be due. Section 515 provides that upon the filing of a protest and payment of duties and other charges the collector shall within 60 days review his decision; and, if the collector upon such review affirms his decision or if a protest is filed against his modification of the decision he shall transmit the papers and exhibits to the United States Customs Court for determination. Section 521 then provides that the entry and passage free of duty and the settlement of duties shall, in the absence of fraud and in the absence of protest, be final and conclusive after the expiration of one year from the date of entry, or after the expiration of 60 days after liquidation when liquidation is more than 10 months after the date of entry.

The Court of Customs Appeals has held that while section 21 of the Act of June 22, 1874 (now sec. 521 of the 1922 Act) was a statute of limitations, the collector might reliquidate an entry downward even though the importer had not protected his legal rights by protest. It is obvious that this holding, if applicable to section 521 of the 1922 Act, in great measure nullifies the time limitation in section 514 within which the importer must file a protest. Under the practice now prevailing, the department is authorizing refund where an entry has been reliquidated downward within a year from the date of entry in the absence of protest; but a rule was adopted that in the absence of fraud and where the customs officer had a full opportunity to reach a decision as to the correct rate of duty the entry should not be reliquidated for the purpose of collecting increased duty after the merchandise had been withdrawn from customs custody. This seemed only fair to the importer who might have sold his merchandise relying upon the collector's decision.

Your committee believes that it would be in the interest of better administration and the facilitation of the final disposition of importations if in the absence of protest or fraud final action be limited to 60 days for both the importer and the Government. Accordingly, section 514 has been amended so as to make it clear that the deci-

sion of the collector shall be final upon all persons, including the Government, after 60 days after final liquidation. This will require the repeal of section 521 except as to cases in which the collector finds probable cause to believe there is fraud, in which cases his authority to reliquidate within two years after the date of liquidation or last reliquidation is continued.

Your committee also believes that the limitation of 60 days within which the collector may now review his decision upon a protest filed with him results in many well-founded protests being forwarded to the United States Customs Court for the reason that it is impracticable under present conditions for the collector to collect the papers and obtain the official reports necessary for proper review within the 60-day period. An extension of this period to 90 days will, it is believed, result in the saving of time and money to the importer that are needlessly spent under the present practice, is cases in which the collector and the importer are in perfect agreement and there is no dispute requiring judicial settlement.

Under the existing law, it has been held that a reliquidation opens up the whole entry to protest. It is thus possible for an importer having an entry with a large number of items to protest one item at a time and thereby keep the entire entry from final liquidation indefinitely. Your committee proposes the imposition of a limitation that reliquidation of an entry will not open the entry to protest upon any question not involved in the reliquidation.

The language of the present law requires the payment of the full amount of duties, charges, and exactions ascertained to be due, upon the filing of a protest with the collector. Your committee believes that payment should not be required unless and until the protest goes to the Board of General Appraisers, and the law has been amended accordingly. The collector has also been given authority to remit the duty if it has not been paid. It would seem that if he may, as he is authorized to do under existing law, review his own action and reliquidate an entry and refund the excess duty paid, he should be given equal authority to review his action and remit the duty if not paid.

Section 516. Appeal or Protest by American Manufacturers, Producers, or Wholesalers

Section 516 of the 1922 Act provides means whereby American manufacturers, producers, or wholesalers may question the valuation or classification of imported merchandise of a class or kind which they manufacture or produce or in which they deal. Subdivision (a) of the section relates to valuation and is carried into the bill unchanged in substance, except that the time allowed for filing an appeal

is extended from 10 to 30 days, the present limitation being too strict, particularly in cases of wide geographical separation. Subdivision (b) relates to classification and has been amended in several respects. Under the present law, the manufacturer may file a complaint with the Secretary of the Treasury against the classification or rate of duty imposed upon the kind of merchandise in which he is interested. If the Secretary decides in favor of his contention, the new classification or rate of duty is assessed upon all such merchandise imported or withdrawn from warehouse after 30 days after notice to collectors of the Secretary's decision. If, however, the Secretary decides against the manufacturer's contention, the manufacturer may upon request obtain information from the Secretary sufficient to enable him to file a protest against the classification of or rate of duty imposed upon such merchandise at any port of entry. Any protest so filed is acted upon by the Customs Court in the same manner and with the same effect as the protest of an importer under sections 514 and 515.

The effect of this provision is to give the American manufacturer, producer, or wholesaler the opportunity and the right to protest against any or all importations by any importer or importers. The importers, on the other hand, have no notice that such protest may be made as to their importations until after their merchandise has arrived in the United States, has been entered, and the entries liquidated. It is believed that an importer should be to some extent protected in his reliance upon an existing practice or an interpretation of the law by the Government. Your committee, therefore, recommends that, as in the case of favorable action by the Secretary upon the manufacturer's complaint, 30 days' notice should be afforded the importer of the possibility of a change in the classification or rate as a result of a decision of the board on a manufacturer's protest.

To this end the subdivision has been amended to provide that the decision of the Secretary against a complaint by an American manufacturer shall be published, together with a notice that the classification or rate of duty on all such merchandise imported after the expiration of 30 days following such publication will be subject to the decision of the board in the event that a protest is filed. It is further provided that the American manufacturer may obtain information as under the present law, but only as to merchandise imported after the 30-day period above referred to, and then only as to the first entry liquidated at the port of entry selected by the American manufacturer. All entries of merchandise imported after the 30-day period are then to be liquidated in accordance with the final decision upon the manufacturer's protest.

Section 517. Frivolous Protest or Appeal

Under the provisions of section 517 of the 1922 Act the Customs Court is required, upon motion of counsel for the Government, to decide whether any appeal or protest is frivolous, and if so to assess a penalty against the person filing the same. No authority is granted to the court to take such action of its own motion. Government counsel frequently feel some hesitation about making such a charge against the party filing the protest or appeal, and it seems advisable to amend the section to allow the board to raise the point upon its own motion.

Section 518. Board of General Appraisers

Section 518 of the 1922 Act contains general provisions relating to the appointment, organization, duties, and functions of the Board of General Appraisers. The name of the board was changed by the Act of May 28, 1926, to United States Customs Court. The bill returns to the old law in this respect and restores the name of Board of General Appraisers. No change is made in the composition of the board or in the method of appointment, and the present chief justice and justices of the United States Customs Court will, under the bill, continue as members of the Board of General Appraisers, the chief justice becoming president of the board. The salaries were raised from $9,000 to $10,000 in 1926. The increased rate has been retained in the bill.

The committee desires to make it clear that the proposal in the bill is in no way to be construed as a reflection upon the ability or integrity of the members of the court.

A provision in section 514 of the 1922 Act authorizes the court to permit the amendment of a protest at any time before the first docket call. There is no express provision relating to the amendment of appeals or applications for review. There has been some question as to how far the general authority given by section 518 to prescribe rules of procedure covers this matter. A provision has, therefore, been inserted authorizing the board in its discretion to permit the amendment of protests, appeals, and applications for review at any time, and the provision in section 514 has been eliminated.

Section 523. Comptrollers of Customs

Under the provisions of sections 2626, 4158, and 4332 of the Revised Statutes various permits, certificates, and enrollment and licensing documents issued by collectors of customs are required to be countersigned or signed by naval officers of customs (now known as comptrollers of customs). Your committee is of the opinion that these requirements serve no useful purpose and are productive of delay

and inconvenience, and a provision for the repeal of the above-mentioned sections of the Revised Statutes, in so far as they contain the requirements referred to, is included in section 523 of the bill.

SECTION 527. IMPORTATION OF WILD MAMMALS AND BIRDS IN VIOLATION OF FOREIGN LAW

By law and treaty the United States has recognized the desirability of the protection and conservation of wild life. Certain practices of a commercial nature involving violations of laws of other countries, though not of laws of the United States, are entirely contrary to the intent and purpose of this policy of conservation. Many foreign countries have passed and are passing laws for the protection of wild birds and mammals either directly or through prohibition of exportation of such articles. In view of the policy of our Government in these matters, it is believed that we should not countenance disregard of the laws of these countries by permitting the importation of birds or mammals taken or exported in violation of such laws. Argentina prohibits the exportation of the tinamou, a bird somewhat resembling the partridge. Yet investigation has shown that these birds are imported in large numbers into the port of New York from Argentina and are sold as partridges in hotels and restaurants. Mexico protects fur seals and sea elephants on Guadalupe Island, and yet these animals are frequently brought into California, which could not be done without a violation of the Mexican protective law. Numerous other examples might be given.

There has, therefore, been included in the bill, as section 527, a prohibition against the importation into the United States of wild birds and mammals, or parts or products thereof, from any country which by its laws or regulations protects, or prohibits the exportation of, such birds or mammals unless each importation is accompanied by a certificate of the United States consul located in the district of the port of exportation that such articles have not been acquired or exported in violation of the laws of such country. Appropriate provisions for forfeiture and disposition to governmental or scientific institutions, or destruction or sale, of any articles imported in violation of the section are included.

The section will not permit any importation prohibited under any other provision of law. The provisions of the section do not apply to articles imported for scientific or educational purposes nor to migratory game birds brought in by sportsmen returning from any foreign country with which the United States has or may have a migratory game bird treaty, if the possession of such birds is lawful in both countries at the time.

SECTION 557. WITHDRAWAL FROM WAREHOUSE—SHIPMENT TO INSULAR POSSESSIONS

Under the present law, merchandise may be withdrawn from bonded warehouse for exportation to a foreign country without payment of duties thereon. However, shipment to the Virgin Islands, the island of Guam, or the island of Tutuila, is not considered exportation, and merchandise shipped to these possessions is not relieved from the payment of duty in the United States. When the merchandise arrives in any of these possessions it is subjected to the duty there imposed upon importations. This results in a double duty, and your committee recommends that merchandise may be withdrawn for shipment to these possessions without the payment of duties. Shipments to the Philippine Islands are covered under other provisions of law.

SECTION 558. REMISSION OR REFUND AFTER DELIVERY

Section 558 of the 1922 Act provides that there shall be no refund or drawback of duty on the exportation of any merchandise after its release from customs custody except in the case of drawback on exportation of articles manufactured or produced from imported materials. As indicated above (sec. 313), your committee has recommended that materials not conforming to sample or specifications may be returned within ten days after release from customs custody and drawback of duties allowed. Section 558 has, therefore, been correspondingly modified.

SECTION 559. ABANDONMENT OF WAREHOUSE GOODS

Under section 559 of the 1922 Act merchandise remaining in bonded warehouse more than three years is regarded as abandoned to the Government, the provision making no distinction in terms between merchandise upon which the duties and charges have been paid and merchandise upon which they have not been paid. Some question has arisen as to the responsibility of the Government in the case of goods remaining in bonded warehouse more than three years upon which the duties and charges have been paid. The bill limits the abandonment provision to merchandise upon which the duties and charges are unpaid, and adds a further provision that merchandise upon which the duties and charges have been paid remaining in bonded warehouse more than three years shall be held to be no longer in the custody or control of the Government. Your committee believes that the law should definitely establish that with respect to this latter class of merchandise, in which the Government naturally is no longer interested, and which the importer is free to withdraw at any time, there should be no possible suggestion that any further responsibility rests upon the Government.

SECTION 562. MANIPULATION OF MERCHANDISE IN WAREHOUSE

Under the provisions of section 562 of the 1922 Act merchandise may, upon permission granted by the Secretary of the Treasury and under customs supervision, be cleaned, sorted, repacked, or otherwise changed in condition, but not manufactured, in bonded warehouses established for that purpose. Merchandise so manipulated may be withdrawn from warehouse for exportation without payment of duty, or for consumption. The bill contains an amendment, corresponding to that made in section 557, permitting withdrawal for shipment to the Virgin Islands, Guam, and Tutuila without payment of duties.

The section in the present law provides that when merchandise is withdrawn from a manipulating warehouse for consumption, payment is to be made of the duties accruing thereon "in its condition at the time of withdrawal." Some uncertainty has arisen as to the intended scope of the word "condition"—that is, whether changes in quantity, in weight, and in value are to be taken into consideration. Your committee believes that the section should be clarified in this respect and has proposed an amendment to provide that the duty shall be based upon the condition, quantity, and weight of the merchandise at the time of withdrawal from warehouse. It is further provided that the appraised value of the merchandise is to be adjusted to take account of changes in condition as a result of manipulation.

Thus, for example, if the merchandise is increased 10 per cent in value by the manipulating process the appraised value should be adjusted by a corresponding 10 per cent addition. This adjusted value has been referred to in the section as the "adjusted final appraised value." Taking this value as the new appraised value of the merchandise this section contains provisions similar in general to those of section 504 to the effect that duties shall be assessed upon the entered value or the adjusted final appraised value, whichever is higher, and that the adjusted final appraised value shall be determinative of the rate to be assessed where the rate depends upon the value. However, in the case of additional duties for undervaluation imposed by section 489 of the act, when the appraised value exceeds the entered value, it does not seem to your committee that increases in value as a result of manipulation in warehouse are in any way to be considered and the amendment therefore provides that adjustments of the final appraised value shall be disregarded in ascertaining the amount of any such duty.

SECTION 563. ALLOWANCE FOR LOSS

Prior to the enactment of the Tariff Act of 1922, jurisdiction of the settlement of claims for abatement or allowance in duties for loss of or damage to merchandise while remaining in custody of the Government was in the Secretary of the Treasury. The 1922 Act transferred that jurisdiction to the Board of General Appraisers (now the United States Customs Court). This change has been found to have been unfortunate. Many applications for allowance are now filed and await action by the court where there is no doubt as to the merit of the claim, but the claims can not be paid until the matter reaches the court for adjudication. This results not only in injustice to the importer but in embarrassment to the customs officer. Your committee proposes in the bill to restore jurisdiction in the settlement of these claims to the Secretary of the Treasury, except that in the case of claims amounting to less than $25 the collector of customs may make the abatement or refund under regulation of the Secretary of the Treasury. It is believed that these changes will avoid considerable delay and hardship to the importer and that no loss to the Government will result.

A further amendment extends the privilege of abatement or allowance to cover loss or theft of goods while in the appraiser's stores. In such cases importers are deprived of any opportunity to protect their property and entire responsibility rests on the Government. Consequently, it would seem equitable to relieve the importers of the duties in such cases. A bill to accomplish this purpose was approved by the Secretary of the Treasury and passed the House in the Sixty-ninth Congress.

SECTION 584. FALSITY OR LACK OF MANIFEST—PENALTIES

The present law penalizes any master of a vessel and any person in charge of a vehicle who fails to produce a manifest to the authorized officer. Penalties are also imposed for falsity in the manifest or having on board merchandise not included in the manifest. Your committee believes that the owner of the vessel or vehicle should be subject to penalties in these matters inasmuch as the master or person in charge is often of no financial responsibility. Furthermore, the owner is responsible for the selection of his agents or employees and it is incumbent upon him to adopt such measures as may be necessary to prevent smuggling on their part. It is also proposed that if any merchandise found on board and not included in the manifest consists of smoking opium, the vessel shall be subject to the lien now provided by law, whether or not the vessel is used as a common carrier. The present law makes an exception of such vessels.

SECTION 595. SEARCHES AND SEIZURES

Under section 3065 of the Revised Statutes a person authorized to make searches and seizures under the customs laws might enter into or upon or pass through the lands, inclosures, and buildings, other than dwelling houses, of any person whomsoever, in the discharge of his official duties. This section was repealed by the Tariff Act of 1922. Absence of such provision has been found to handicap customs officers acting under search warrants in entering lands or inclosures of third parties in order to make searches and seizures on property otherwise inaccessible. Your committee believes that proper enforcement of the law requires the restoration of this provision.

SECTION 607. SEIZURE AND FORFEITURE—VALUE $1,000 OR LESS

Under the 1922 Act two methods of procedure are provided in the case of merchandise subject to seizure and forfeiture for violation of the customs laws. Section 607 provides that if the value of the merchandise does not exceed $1,000 the collector shall publish notice of the seizure and intention to forfeit and sell. Under section 608 any person claiming an interest in the merchandise may within a limited time from the date of publication file a claim with the collector stating his interest. Upon the filing of such a claim and the giving of a cost bond, the collector is required to transmit the matter to the United States district attorney for judicial condemnation. By the provisions of section 609 if no such claim is filed or bond given within the time prescribed the collector summarily declares the merchandise forfeited and proceeds to sell the same at public auction.

Section 610 provides that if the value of the merchandise is more than $1,000 judicial condemnation must in any case be resorted to.

The above provisions apply to merchandise the importation of which is prohibited, as well as to merchandise seized for other reasons. However, in the case of prohibited merchandise, it is unusual to find anyone claiming an interest therein, and even where the value is more than $1,000, a court proceeding for condemnation seems to serve no useful purpose. Moreover, some delay is always involved in this method of forfeiture and the Government is put to considerable expense in storing and caring for the merchandise pending the action of the court.

Your committee has, therefore, incorporated in the bill, as an amendment to section 607, a provision that all merchandise, the importation of which is prohibited, shall be held not to exceed $1,000 in value. This, it is believed, will simplify administration in many cases. In view of the provisions of section 608 above referred to, any party claiming an interest in the merchandise may, if he desires, require a judicial condemnation and thus protect any legitimate interests he may have.

SECTION 619. AWARD OF COMPENSATION TO INFORMERS

Section 619 authorizes payment to informers, out of money which may be appropriated for the purpose, of a compensation of 25 per cent of the net amount of any duties, fine, penalty, or forfeiture recovered as a result of their action. It is impossible to estimate in advance how much will be necessary for this purpose during the fiscal year. Your committee believes that the necessary moneys to pay such awards should be available at all times, and, accordingly, a permanent and indefinite appropriation is provided.

SECTION 623. BONDS AND OTHER SECURITY

There are a number of provisions throughout the 1922 Act, many of them in Titles III and IV, requiring or authorizing the taking of bonds in certain cases to secure the payment of duties or compliance with administrative requirements. These provisions vary greatly. The Act requires bonds in some cases in which experience has shown them to be unnecessary, and omits the requirement in others where it has been found that a bond is necessary for the protection of the revenue. In almost all of them, however, the Secretary of the Treasury (or in some cases the collector) is given power to fix the amount and to approve the sureties, and in many, to prescribe the conditions of the bond. It may be generally stated, therefore, that the administrative officers have full power over bonds, except in determining in what cases they shall be required.

In order to provide for more uniformity in these matters and for more elasticity in the requirements for bonds, there is included in the bill as section 623 a provision authorizing the Secretary of the Treasury by regulations to require or to authorize collectors to require such bonds or other security as he or they may deem necessary for the protection of the revenue and to assure compliance with the customs laws and regulations. A number of specific provisions of Titles III and IV requiring bonds in particular cases have been eliminated to correspond with this amendment. The new provision will authorize the requirement of a bond wherever not specifically required by the law, but will not permit of the waiving of a bond where an express requirement occurs.

The amendment further provides for the fixing of conditions, approval of sureties, and fixing of the amount or penalty in a similar manner and for the cancellation of any bond, in the event of a breach, upon the payment of such lesser amount as the Secretary of the Treasury may deem sufficient. The acceptance of term bonds in lieu of a bond in every case is also authorized.

In many cases in which the bond required would be small, it would greatly facilitate administration and would be a great convenience to importers if instead of going through the formality of execution of a bond and obtaining sureties and incurring disproportionate expenses for premiums, the deposit of money or obligations of the United States were permitted in lieu of a bond. Accordingly this practice has been authorized in cases in which the Secretary of the Treasury may by regulations permit it.

Section 641. Customhouse Brokers

It is believed that the law relating to the licensing of customhouse brokers, now found in the Act of June 10, 1910, does not provide a degree of regulation which is advisable in the best interests of importers and the Government. No requirement is made thereunder as to fitness to perform the duties of customhouse broker, and the issuance of licenses to corporations under such Act has had the effect of permitting individuals to evade the requirements thereof as to citizenship and moral character. In order to overcome these difficulties, and others, this section of the bill has been written as a substitute for the Act of June 10, 1910. It is modeled somewhat upon the law governing the recognition of attorneys before the Treasury Department. Under it, matters relating to the licensing of such brokers will be handled largely under regulations of the Secretary of the Treasury. Under the new provision licenses will be issued to individuals only, and licenses issued under the Act of June 10, 1910, other than licenses issued to individuals, will be invalid.

Section 645. Travel and Subsistence

Section 5 of the Customs Reorganization Act of March 4, 1923, authorizes the payment of the travel and subsistence expenses of customs officers and employees in foreign countries, while traveling on duty and away from their designated station, and expenses incurred in transferring household effects. This section has been amended to authorize, in addition to the expenses indicated above, the travel and subsistence expenses of the families of such customs officers and employees upon such transfers; and to authorize the payment of the expense of transporting the remains of customs officers and employees who die while in, or in transit to, foreign countries in the discharge of their official duties, to this country for interment, and the ordinary and necessary expenses of such interment, at their posts of duty or at home.

Limitation on Importation Packages of Cigars

Under section 2804 of the Revised Statutes cigars may not be imported in packages containing less than 3,000. No such limitation applies to any other class of imported commodities, and, because of the peculiar economic conditions, the provision operates as a discrimination against the Republic of Cuba almost exclusively. Your committee is advised that this restriction has for years been the obstacle to the conclusion of a permanent parcel-post convention with Cuba. The Cuban Government, pursuant to the option contained therein, has abrogated the temporary parcel-post agreement negotiated November 2, 1925. The postal as well as the customs revenues have been seriously affected by this action, and your committee believes that the limitation should be removed and the exchange of parcel post between the United States and Cuba should be restored. Accordingly, it is proposed in the bill (sec. 646 (a) (4)) to repeal section 2804 of the Revised Statutes, thus removing the import limitation in question. Your committee desires to call attention to the fact that on February 13, 1928, a bill to accomplish the same purpose was favorably reported to the House.

OTHER LAWS AMENDED OR REPEALED BY THE BILL

The following shows the changes in section 5 of the Act of March 4, 1923, made by section 645 of the bill, the new matter being indicated by italics:

Sec. 5. That all customs officers and employees, including customs officers and employees in foreign countries, in addition to their compensation shall receive their necessary traveling expenses and actual expenses incurred for subsistence while traveling on duty and away from their designated station, and when transferred from one official station to another for duty may be allowed, within the discretion and under written orders of the Secretary of the Treasury, the expenses incurred for packing, crating, freight, and drayage in the transfer of their household effects and other personal property, not exceeding in all five thousand pounds, *and, in the case of transfers to or from an official station in a foreign country, or from one official station to another in a foreign country, the actual and necessary travel and subsistence expenses of their families upon such transfers. The expense of transporting the remains of customs officers and employees, who die while in, or in transit to, foreign countries in the discharge of their official duties, to their former homes in this country for interment, and the ordinary and necessary expenses of such interment, at their posts of duty or at home, are hereby authorized to be paid on the written order of the Secretary of the Treasury.*

The following is the text of section 2626, and of sections 4158 and 4332, as amended, of the Revised Statutes, which are partially repealed by section 523 of the bill:

Sec. 2626. At ports to which there are appointed a collector, naval officer and surveyor, it shall be the duty of the naval officer—

First. To receive copies of all manifests and entries.

Second. To estimate, together with the collector, the duties on all merchandise subject to duty, and no duties shall be received without such estimates.

Third. To keep a separate record of such estimates.

Fourth. To countersign all permits, clearances, certificates, debentures, and other documents, to be granted by the collector.

Fifth. To examine the collector's abstracts of duties and other accounts of receipts, bonds, and expenditures, and certify the same if found right.

SEC. 4158. The Secretary of Commerce shall cause to be transmitted, from time to time, to the collectors of the several districts, a sufficient number of forms of the certificates of registry, attested under the seal of the Department of Commerce and the hand of the Commissioner of Navigation thereof, with proper blanks, to be filled by the collectors, respectively, by whom also the certificates shall be signed and sealed, before they are issued; and where there is a comptroller of customs at any port, they shall be countersigned by him; and where there is a surveyor, but no comptroller of customs, they shall be countersigned by him. A copy of each certificate shall be transmitted to the Commissioner of Navigation, who shall cause a record to be kept of the same.

SEC. 4332. In every case where the collector is by this title directed to grant any enrollment, license, certificate, permit, or other document, the comptroller of customs residing at the port, if there be one, shall sign the same; and every surveyor who certifies a manifest, or grants any permit, or who receives any certified manifest, or any permit, as is provided for in this title, shall make return thereof monthly, or sooner, if it can conveniently be made, to the collector of the district where such surveyor resides.

The following is the text of the Act of June 10, 1910, which is repealed by section 641 of the bill:

That the collector or chief officer of the customs at any port of entry or delivery shall, upon application, issue to any person of good moral character, being a citizen of the United States a license to transact business as a customhouse broker in the collection district in which such license is issued, and on and after sixty days from the approval of this act no person shall transact business as a customhouse broker without a license granted in accordance with this provision; but this act shall not be so construed as to prohibit any person from transacting business at a customhouse pertaining to his own importations.

SEC. 2. That the collector or chief officer of the customs may at any time, for good and sufficient reasons, serve notice in writing upon any customhouse broker so licensed to show cause why said license shall not be revoked, which notice shall be in the form of a statement specifically setting forth the grounds of complaint. The collector or chief officer of customs shall within ten days thereafter notify the customhouse broker in writing of a hearing to be held before him within five days upon said charges. At such hearing the customhouse broker may be represented by counsel, and all proceedings, including the proof of the charges and the answer thereto, shall be presented, with right of cross-examination to both parties, and a stenographic record of the same shall be made and a copy thereof shall be delivered to the customhouse broker. At the conclusion of such hearing the collector or chief officer of customs shall forthwith transmit all papers and the stenographic report of the hearing, which shall constitute the record in the case, to the Secretary of the Treasury for his action. Thereupon the said Secretary of the Treasury shall have the right to revoke the license of any customhouse broker, in which case formal notice shall be given such customhouse broker within ten days.