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Seventh Annual Report of the United States Tariff Commission 1923



DECEMBER 6, 1923.—Referred to the Committee on Ways and Means
and ordered to be printed

UNITED STATES TARIFF COMMISSION.

Office: Old Land Office, Seventh and E Streets NW.

Washington, D. C.

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WILLIAM S. CULBERTSON, *Vice Chairman.*

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LETTER OF TRANSMITTAL.

UNITED STATES TARIFF COMMISSION,
Washington, December 3, 1923.

MY DEAR MR. SPEAKER: In compliance with the provisions of section 703 of the act of Congress approved September 8, 1916, "to increase the revenue, and for other purposes," I transmit herewith a copy of the Seventh Annual Report of the United States Tariff Commission.

Very truly yours,

THOMAS O. MARVIN,
Chairman.

HON. FREDERICK H. GILLETT,
Speaker of the House of Representatives,
Washington, D. C.

SEVENTH ANNUAL REPORT OF THE UNITED STATES TARIFF COMMISSION.

WASHINGTON, D. C., *December 3, 1923.*

To the Congress:

The United States Tariff Commission begs to submit herewith its seventh annual report, for the fiscal year 1922-23.

CHANGES IN PERSONNEL.

By the resignation of Dr. Thomas Walker Page, which took effect February 28, 1923, the Government lost the services of an able, efficient, and distinguished member of the commission. Doctor Page was originally appointed on February 21, 1918. He was subsequently appointed vice chairman of the commission. On January 15, 1920, he became chairman, and he continued so to act until January 15, 1922, when Vice Chairman Thomas O. Marvin was designated chairman and Commissioner William S. Culbertson vice chairman.

At the time of his selection as commissioner Doctor Page's qualifications were widely recognized. In addition to holding high professional rank as an economist and historian, he had served the Government in 1911 and 1912 on the United States Tariff Board, the members of which were selected by President Taft. Doctor Page brought to his duties in the commission a personality of force and charm. As educator, writer, and administrator, he combines scholarly knowledge, keen intelligence, wide experience, and practical talents of the first order. Throughout his connection with the commission this rare equipment for service drew to him universal admiration and regard. He served as chairman during much of the time of the prolonged consideration of tariff revision which culminated in the enactment of the tariff act of 1922. In that period practical difficulties of the most substantial sort for a fact-finding Governmental agency were constantly being presented to the commission. Doctor Page is not of the political faith of the administration which enacted the existing tariff law, yet no doubt was ever expressed of his fairness or his judicial impartiality. His associates without exception deplore the loss of his companionship and his invaluable counsel.

Mr Henry H. Glassie, of the District of Columbia, was nominated by the President February 24, 1923, and was confirmed by the Senate March 1, 1923, for the term ending September 7, 1926, made vacant by the resignation of Commissioner Thomas Walker Page. He took office March 8, 1923.

THE ORGANIZATION OF THE TARIFF COMMISSION.

The additional duties imposed upon the commission by the provisions of the tariff act of 1922 necessitated an extensive reorganization of its work and personnel. Prior to the passage of the act the functions of the commission were primarily to investigate tariff problems for the purpose of providing the President and the Congress with information with respect to the industry and commerce of the United States in their relation to the customs laws of the United States. These functions were enlarged by the tariff act of 1922, which authorizes the President to proclaim modifications of the duties prescribed in the act after investigation by the Tariff Commission of domestic and foreign costs of production. The act also authorizes the establishment of an office at the port of New York.

Principal office.

The act creating the Tariff Commission (September 8, 1916, 39, 756, 795, chap. 463, Stat., secs. 700 to 709) provides that the principal office of the commission shall be in the city of Washington. Under the direction of the commission the administrative office is in the charge of the secretary. The staff of the commission was organized as follows: An administrative office; commodity divisions corresponding to the schedules of the tariff law; a legal division; a division of preferential tariffs; a transportation division; and an accounting and statistical division. Each of these units was small and primarily concerned with questions falling naturally within its functions in the discharge of the duties prescribed by the original act.

Following the enactment of the special provisions of the tariff act of 1922 and the granting of increased appropriations for its work, the commission has retained this general plan of organization with certain additions and extensions. The administrative office remains as heretofore in the charge of the secretary. The organization of the technical staff as at present constituted consists of the office of the chief economist, the office of the chief investigator, the legal division, the import and export division, the preferential tariffs division, the transportation division, the commodity divisions, the accounting division, and the statistical division. The operations of these divisions are coordinated through an advisory board.

The chief economist, who is ex officio chairman of the advisory board, is the chief technical advisor of the commission on economic questions.

The chief investigator, who is also ex officio a member of the advisory board, is charged with the conduct of all investigations ordered by the commission.

The chief of the legal division is also ex officio a member of the advisory board and assists the commission in the consideration of questions of law and procedure, including classifications under the tariff schedules.

The preferential tariffs division is concerned with investigations into the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, economic alliances, and other matters relating to the competition of foreign industries with those of the United States, including dumping and unfair methods of competition and trade practices.

The commodity divisions are organized to correspond with the schedules of the tariff act. The personnel of these divisions has been enlarged to meet the increased demands of the commission's work.

The advisory board was created by the commission immediately after the enactment of the tariff act of 1922. Its members are the chief economist, who acts as chairman, the chief investigator, the chief of the legal division, and the head of the commodity division affected by the subject under consideration.

The commission has added to its staff a division to conduct an analysis of the import and export trade of the United States.

New York office.

Within the past year the commission has established an office in New York, as authorized in section 318 of the tariff act of 1922. Through the cooperation of the Treasury Department the commission has the use of a single room in the New York Customs House, where a special agent with three clerks and a messenger are installed. The service which they render has been of great assistance to the commission and it is manifest that this force should be enlarged to meet the constantly increasing demands made upon it.

European headquarters.

To aid in the performance of its duties under the law the commission has field headquarters for the conduct of foreign investigations in Berlin and in Paris. Since July of the present year field investigations in Central Europe have been under the direction of a chief investigator stationed in Berlin. For this purpose the commission secured, by transfer, the services of a former Treasury attaché of many years' experience. Similar investigations in western Europe were placed in the charge of an acting chief investigator, with headquarters in Paris.

Coordination of work.

The entire organization of the commission's work is directed from its office in Washington. There, under the immediate direction of the commission, all the work done by the several divisions is prepared for incorporation in its reports. The field investigations, upon which the findings of the commission are based in part, are conducted by special experts sent from Washington, by the office in New York, and by the field investigators in foreign countries. The work of the several agencies of the commission is thus coordinated in its separate fields of activity under the direct supervision of the commission at the principal office in Washington.

SURVEYS AND GENERAL INVESTIGATIONS.

GENERAL IMPORT AND EXPORT STUDY.

During the past year the commission inaugurated a specific statistical study of imports and exports, designed to be both comprehensive and continuous, and to render more effective the work of the staff of the commission, so far as this is dependent upon statistical information concerning American foreign trade. The purposes of this undertaking are:

(1) To analyze and present in a form adapted to tariff considerations the broad conditions and tendencies, together with the results (as shown by the annual balance of trade) of the country's foreign commerce. It is intended that this review shall cover a period considerably antedating the outbreak of the World War and extending to the latest possible time limit.

(2) To discover and interpret current trends in American foreign commerce, both in broad outline and in important details, month by month, since January 1, 1922. To that end, both published data and the advance sheets of customhouse tabulations will be utilized.

(3) To assemble detailed information on varieties of particular commodities imported or exported under certain class names and to collect latest available data in regard to foreign trade conditions affecting such commodities. Recourse will be had, in this connection, to customhouse figures in advance of tabulation, supplemented, as opportunity may offer, by interviews with importers and others conversant with actual current transactions.

With respect to items 1 and 2, it may be said that, when once these studies and the methods for presenting their results in the most useful form are organized, comparatively little labor will be required to keep them up to date. Under item 3, on the other hand, it will be continuously necessary to take up fresh tasks in cooperation with the work of the various commodity divisions. It is expected that a service will thus be rendered to the commodity divisions, resulting in a better coordination of their work as a whole.

In connection with the work proposed under items 1 and 2, the following collateral studies are being kept in view as ultimately desirable:

(a) A comprehensive investigation of prices, especially of imports. As the statistical values dealt with are the product of quantities of commodities multiplied by their prices, it is essential, for tariff purposes, to acquire the fullest possible information in regard to these factors.

(b) A series of statistical studies of the external trade of selected foreign countries, and of the world market situation touching particular commodities in which the United States is especially interested.

(c) The acquired data on the "balance of trade" between the United States and particular countries, or on particular articles of commerce, will lead up to considerations of the "Financing" of foreign trade movements. It may be found advisable to make a special study of that subject.

When fully developed, this statistical study of American foreign trade as a whole, and especially of the detailed analysis of imports, may be expected not only to assist the commission in the performance of its specific duties, but to have, in addition, a general informative value. It will throw light upon such features as the following: (a) The character and degree of competition involved in the case of a particular article imported, and the question whether the importation takes place on the basis of price or upon the basis of quality. (b) The effect of import duties upon competition, directly within this country and indirectly abroad; for example, a duty may lead to the importation of a substitute or cause foreign supplies of

raw materials to be diverted to foreign markets in which an industry established upon that basis may operate to the detriment of an American export industry. (c) The effect of particular duties upon international commercial relations, with a view to anticipating possible friction points.

These studies will tend to raise new problems as well as to assist in solving old ones.

DICTIONARY OF TARIFF INFORMATION.

The Dictionary of Tariff Information is in process of printing. It is designed as a ready source of information on all matters pertaining to the tariff. Descriptive and economic data are given on all commodities mentioned in the present customs law. Tariff systems and administrative methods in the principal commercial countries are explained and tariff terms are defined.

SCHEDULE 1. CHEMICALS, OILS, AND PAINTS.

The larger part of the work of the chemical division has been in connection with applications for changes in rates of duty under section 315, Title III, of the tariff act of 1922, and with investigations ordered by the commission under this provision. As an incidental result of these investigations valuable material is being accumulated for ultimate use in the revision of tariff information surveys upon the articles concerned.

The personnel of the division has been increased by the addition of five chemists, making eight in all, a staff sufficient to permit of a high degree of specialization in chemicals of prime importance from a tariff viewpoint.

SURVEYS AND REPORTS.

Changes in the economic situation, technology, or other conditions affecting chemical commodities have necessitated the revision of surveys prepared for the use of Congress during the tariff revision of 1921-22. These revisions include surveys on calcium carbide, magnesium compounds, bromine and bromine compounds, sodium nitrate, casein, animal and fish oils, essential oils, perfumery and perfume materials, and flavoring extracts.

Substantial progress has been made in the preparation of surveys upon approximately 50 chemicals mentioned for the first time in the tariff act of 1922. These have been completed for vulcanized fiber, galalith, titanium compounds, lead arsenate, tetrachloroethane and trichloroethylene, diethyl and dimethyl sulphates, aniline oil and salts, and propyl alcohol. Surveys are in course of preparation upon hexamethylenetetramine, synthetic phenolic resins and synthetic tanning materials, anthraquinone, benzidine, benzoic acid, dimethylaniline, beta-naphthol, salicylic acid and salts, H-acid, and phenol. Being in manuscript form, these are not available for distribution, but they may be inspected in the office of the commission.

SUMMARY OF CENSUS OF DYES AND OTHER SYNTHETIC ORGANIC CHEMICALS, 1922.

The commission has completed its sixth census of dyes and synthetic organic chemicals, covering the calendar year 1922. This report includes synthetic organic chemicals other than those derived from coal tar, enumerated for the first time in the census of 1921.

Dyes.—The output of dyes in 1922, as reported by 87 domestic manufacturers, totaled 64,632,187 pounds, an increase of 66 per cent over that of 1921. Sales for 1922 amounted to 69,107,105 pounds, valued at \$41,463,790. The size of the industry in 1923 is in sharp contrast to that of 1914, when only 7 firms manufactured a total of 6,619,729 pounds, valued at \$2,470,096. The United States produced about 93.5 per cent of the dyes actually entering into domestic consumption during 1922. In 1914 imports were nearly 90 per cent of consumption. The average sales price of all domestic dyes for 1922 was 60 cents per pound, compared with 83 cents in 1921 and \$1.26 in 1917. The 1922 figures represent a 28 per cent decline from those of 1921. The increased dye production during 1922 was largely due to the general business activity of the year.

One of the conspicuous developments of 1922 was the increased production of vat and alizarin dyes, the former of which are characterized by their fastness to laundering and the latter by their adaptation to wool dyeing.

The year 1922 recorded a continued introduction of new dyes produced for the first time on a commercial scale—a feature reflected in a reduction of imports of these dyes.

The total importation of dyes during the calendar year 1922 was 3,982,631 pounds, valued at \$5,243,257, compared with 4,252,911 pounds for 1921 and 45,950,895 pounds for 1914. Of the total imports for 1922, 44.58 per cent came from Germany; 43.72 per cent from Switzerland; 5.25 per cent from England; 4.18 per cent from Italy; and 2.27 per cent from all other countries. The imported dyes, representing 6 per cent of the domestic production during that year, are for the most part dyes either not manufactured at all in this country or not manufactured in an adequate quantity for domestic requirements.

Exports of dyes for 1922 show a large decrease from those of 1921, receding from \$6,270,155 to \$3,023,127. The 1922 figure represents a 90 per cent decline from that of 1920, when exports reached the maximum value of \$29,823,591—a year before German dyes made their reappearance in the large dye markets of the world. Exports of dyes for the first four months of 1923, however, show an increase in quantity and value, which may be attributed in part to reduced imports of German dyes by oriental countries, in consequence of the Ruhr occupation by the French.

The 1922 census presents for the first time a comprehensive study of international trade in dyes. It outlines the pre-war monopoly by Germany, developments in the industry during the war, and changes which have taken place since Germany again became a competitor in the world's dye markets. It includes tables of dye imports and exports of the chief producing and consuming countries.

The domestic coal-tar dye and chemical industry has expended over \$21,000,000 upon research during the last five years. In prob-

ably no other field have there been such extensive investigations as in the manufacture of dyes.

Other synthetic organic chemicals.—Conspicuous progress has been made within the last few years in the development and manufacture of synthetic organic chemicals of non-coal-tar origin. This includes acids, alcohols, esters, ketones, aldehydes, etc., used as medicinals, solvents, perfumes, flavors, and in many industrial and other processes. The 1922 production of synthetic organic chemicals, other than those derived from coal tar, was 79,202,155 pounds, as compared with 21,545,186 pounds in 1921.

Among the more important products in which increased output occurred during 1922 are amyl acetate, ethyl acetate, chloroform, carbon tetrachloride, hexamethylenetetramine, barbital, chloral hydrate, aldehyde ammonia, butyl and propyl alcohols, numerous medicinals, and chemicals for the perfumery and flavoring industries.

COOPERATION WITH OTHER GOVERNMENT DEPARTMENTS.

With the Treasury Department.—Members of the chemical division have cooperated with the customs division of the Treasury Department in drafting regulations for the entry and appraisement of dyes under paragraph 28 of the tariff act of 1922. In connection with the determination of competitive and noncompetitive types of dyes the commission has compiled a list of about 5,000 dyes, classified according to identification or Schultz numbers. This list has further been of service in compiling the census of dye imports.

With the Department of Commerce.—Commencing January 1, 1923, the Department of Commerce, with the cooperation of the chemical division of the commission, has published monthly lists of dyes imported through the port of New York. Commencing May 1, this service was extended to quarterly importations of biological stains and color lakes and to monthly lists of all other coal-tar chemicals dutiable under paragraphs 27 and 28. These lists have been of value to domestic manufacturers in shaping their manufacturing programs and to consumers in purchasing dyes. The lists have appeared during the first week of the month following the importation of the dyes reported, and the promptness of their publication has elicited favorable comment.

Committee on Ways and Means.—The chemical schedules of the Comparison of Tariff Acts, 1909–1922, published by the Committee on Ways and Means, were edited and revised by the chemical division in cooperation with the legal division of the commission.

Report to the President.—At the request of the President, a memorandum was prepared on the present and possible future supplies of calcium arsenate and white arsenic, as bearing upon the control of the boll weevil in the cotton-growing areas of the South. A summary of this memorandum follows:

On the basis of 1922 consumption, Dr. B. P. Coad, of the Department of Agriculture, estimates that 16,000 to 24,000 short tons of calcium arsenate will be required for use against the boll weevil on the 1923 cotton crop. The manufacture of this quantity will call for 6,400 to 9,600 short tons of white arsenic, which, with that required for other uses, will demand a total of 15,000 to 18,000 short tons—an amount that it will be difficult to supply.

Insecticide manufacturers have already contracted for the bulk of domestic white arsenic producible by May, 1923, at net prices to the producer of about $8\frac{1}{2}$ cents per pound. Although higher prices are being paid for small spot lots, unduly high prices of calcium arsenate in 1923 will not be warranted. With a sufficiently low price, it is true that a considerable increase in the consumption of calcium arsenate could be effected, but quotations in trade journals indicate that the price, delivered to dealers at Southern points during 1923, will be not less than 15 cents and possibly 20 cents per pound.

INVESTIGATIONS FOR THE PURPOSES OF SECTION 315.

During the year applications were received for changes in the duties upon 34 articles in the chemical schedule. Preliminary reports on all these commodities were prepared as an aid to the commission in deciding whether or not an investigation should be made. In a number of instances informal hearings were held with the applicants or interested parties, in order to determine the scope and procedure of the proposed investigation.

On March 27 the commission ordered investigations to be made into oxalic acid, diethyl barbituric acid (barbital or veronal), barium dioxide, casein, logwood extract, potassium chlorate, and sodium nitrite; on May 4 on cresylic acid, phenol, synthetic phenolic resins, and linseed oil; and on August 11 on rare sugars, and amino acids and salts.

In the case of 8 applications upon 11 chemicals the commission decided that an investigation was not warranted. There are still under consideration 27 applications upon 24 chemicals.

Of the 13 investigations ordered on chemicals, foreign and domestic field work has been completed upon 10. The status of these investigations is outlined below.

Barium dioxide.—This product is manufactured from barium carbonate and is used to produce hydrogen peroxide. Of two domestic firms producing barium dioxide in 1922, one consumed its entire output in the production of hydrogen peroxide. Costs of production of both these concerns were obtained by the commission. Foreign costs of production have been obtained from one manufacturer each in England, France, and Germany, and, in addition, estimates of costs from a second company in Germany. The English costs were obtained in considerable detail and, as was the case with French costs, were verified to the books of the company.

A public hearing was held in the office of the commission in Washington on November 9, when November 20 was set as the date for the filing of briefs; final argument in the case was waived.

Casein.—Among the chemical investigations, casein was the first upon which both domestic and foreign field work was completed. A public hearing on casein was held in the office of the commission in Washington on August 13 and 14. A final hearing, for the filing of briefs and the rebuttal of previous testimony, was held on September 25.

Cresylic acid.—The domestic investigation of cresylic acid, of which there are only two known producers, has been practically completed. The foreign investigation has likewise been completed.

Firms in Germany withheld their costs of production, but costs were obtained from 11 manufacturers in England, and the data in most instances verified to the companies' books.

Linseed oil.—The field work in connection with domestic costs of production is in progress and will be completed before the end of the year. Foreign costs were obtained in England from five concerns, representing about 75 per cent of the British output, and in the Netherlands from firms representing about 50 per cent of the Dutch output.

Logwood extract.—Both the foreign and the domestic field work have been completed. Many of the foreign costs were obtained at the companies' offices in New York, but additional particulars were procured by two representatives of the commission in Haiti and Jamaica. A public hearing, held at the office of the commission in Washington on November 12, was closed without argument or the filing of briefs.

Oxalic acid.—The investigation of this article has been completed, both in the United States and in Europe. Costs were obtained from the two largest domestic producers, representing 72 per cent of the 1922 production. In Germany, the chief competing foreign country, the two manufacturers of this article declined to give their costs, but the detailed costs of the single Dutch company were obtained. A public hearing, held in the office of the commission in Washington on November 5, closed without final argument or the filing of briefs.

Phenol.—The domestic costs of production are being obtained. In England, the chief competing foreign country, costs were obtained from the concern which practically controls the production of refined phenol through contracts with producers of crude carbolic acid, the raw material.

Potassium chlorate.—This chemical is used in the production of matches and explosives. In the field work, now completed, costs of production were obtained from two domestic manufacturers, but were withheld by manufacturers in Scandinavia, Germany, and France, and opportunity to verify Swedish cost data by reference to books of record was not given. Some general information on raw-material costs and power consumed was obtained in France and Germany. A public hearing was held in the office of the commission in Washington on November 14, and November 24 was set as the date for the filing of a brief by the applicant for a reduction in the duty and December 1 for the filing of a brief in reply by the applicants for an increase in the duty.

Sodium nitrate.—This chemical is used almost entirely in the manufacture of the so-called "Azo" dyes. Costs of production were obtained from the three domestic producers, each of whom uses a different process, as follows:

1. Arc process: Fixation of atmospheric nitrogen by passing air through an electric arc, yielding oxides of nitrogen, which are absorbed in soda ash to produce sodium nitrite.

2. Ammonia oxidation process: Ammonia is converted to oxides of nitrogen by passing it through heated platinum gauze. The oxides of nitrogen are converted into sodium nitrite, as above.

3. Sodium nitrate or lead process: Sodium nitrate (Chile salt-peter) is reduced by means of lead to sodium nitrite, with the simultaneous formation of litharge.

The largest foreign producers of sodium nitrite are Norway and Germany. Manufacturers in these countries declined to give the commission's investigators access to their cost records. In Norway information was obtained from other sources as to power costs, prices of soda ash, wage rates, and other factors of production costs.

Production in Norway is by the arc process. The immense hydro-electric developments in that country afford cheap electric power, this being one of the important elements in the cost of producing sodium nitrite. In Norway the principal product of the atmospheric fixation of nitrogen is calcium nitrate, a fertilizer material, while sodium nitrite is more or less a by or end product. In the United States, on the other hand, sodium nitrite is the only product made by the arc process and by the ammonia-oxidation process.

A public hearing on sodium nitrite was held at the office of the commission in Washington on September 10. A summary of information on sodium nitrite was subsequently submitted to interested parties, and on October 6 a final hearing was held at which opportunity was given for argument and the presentation of briefs.

Synthetic phenolic resins.—The domestic investigation, covering only resins from which cigarette holders, pipe stems, and other smokers' articles are made, will be completed at an early date. The only producing concern in Germany withheld production costs.

Diethyl barbituric acid (barbital or veronal).—This product is a narcotic, the investigation of which has been completed. Costs have been obtained from the two domestic manufacturers and from the largest manufacturer in Switzerland. The latter, however, refused permission to verify costs to the books. The two manufacturers in Germany, while refusing to give costs, submitted a statement of prices at which they sold their product. A public hearing held at the office of the commission in Washington on November 7, was closed without argument or the filing of briefs.

SCHEDULE 2. EARTHS, EARTHENWARE, AND GLASSWARE.

The commission has prepared no surveys on items in Schedule 2 during the past year. The routine work of the division has included the preparation of special memoranda on commodities for the use of the commission and the collection of new and supplementary information as it relates to the tariff act of 1922.

STATISTICAL CLASSIFICATION.

The division has assisted the Department of Commerce in revising the classification of import statistics. This work involved the extension of the class numbers of imports so as to include, as far as possible, subdivisions of commodities described only in general terms in the tariff act. On account of the urgency for customs purposes of the publication of the statistical classifications, the work has thus far been limited to immediate needs. As issued, the classification omits a number of important articles. To extend the work

much of the time of the staff must be spent in collecting, copying, and classifying invoices of imports at the port of New York. The commission is well equipped to do this important work.

CUSTOMS PROCEDURE.

A comprehensive report upon customs procedure was prepared by an experienced member of this division. It has proved to be of great value to the commission's investigators in tracing invoices of foreign shipments and other papers through the different branches of the customs service.

THE REYNOLDS' VALUATION REPORT AND SAMPLES.

The Reynolds' valuation report of the investigations conducted in 1921 has proved valuable as a basis for a later collection of price data for domestic and foreign china, earthenware, and glassware. The samples of competitive articles collected in that investigation have been secured for the commission's use and have been supplemented by necessary additions.

COMMODITY STUDIES.

Tiles and tiling.—A study of the tile industry leads the commission to consider a reclassification advisable for customs and statistical purposes. The law, as well as statistics, fails to distinguish between roofing, wall, and floor tiles. These products, of entirely distinct industries, differ greatly in competitive conditions, the floor and wall tile industries being more deeply interested in the tariff problem.

Sand and silica.—The provisions of the tariff act of 1922 for silica and sand have caused considerable agitation for a change in law. "Sand, crude or manufactured," is on the free list, while a duty is imposed on "silica, crude, not specially provided for." Chemically speaking, pure, white sand is "silica," and importations as such for glass-making purposes have been arriving as "ballast" on both the east and the west coasts. It has been urged that a more definite tariff description be made with respect to these commodities.

APPLICATIONS FOR CHANGES IN RATES UNDER SECTION 315.

Plate glass and mirrors.—An application under section 315 of the tariff act of 1922 was made by furniture manufacturing interests for a reduction in the rate of duty on mirror plates. To arrive at a satisfactory basis it has been found necessary to institute two investigations, one on the cost of production of mirror plates and the other on the cost of production of polished plate glass. These investigations are being conducted simultaneously. The field work in the United States has been completed, and the commission's representatives are now working in Europe.

Brick.—The act of 1922 places all brick other than chrome brick, fire brick, and manganese brick on the free list. Serious competition has been felt by the brickmakers of the country, and relief has been sought through the commission; but as section 315 does not permit the transfer of an article from the free list to the dutiable list, the commission is unable to act.

SCHEDULE 3. METALS AND MANUFACTURES OF METAL.

The metals division covers the articles included in Schedule 3 of the tariff act of 1922 and most of the important mineral items in Schedule 2, except those integrally connected with the pottery and glass industries. Certain metal manufactures specified in the sundries schedule are also included in the division's work. As practically all of these commodities had been covered by published surveys when the tariff act of 1922 became effective, the commission decided to await developments under its new functions before entering upon other than routine work in this division.

The work of the division is divided into five sections, as follows: (1) Iron and steel; (2) nonferrous metals, ores, etc.; (3) machinery; (4) cutlery; (5) miscellaneous manufactures. Each of these sections is in the charge of a qualified expert experienced in his special line of work and acting under the general direction of the chief of the division.

The extreme diversity of commodities handled by the division greatly complicates the problem of revising surveys and keeping up-to-date information on the different industries. Complete information on each commodity, however, is being collected and a system of clipping, cross-referencing, and abstracting installed whereby all pertinent information, both from foreign and domestic sources, is almost automatically distributed to the proper files, so that all current material may be readily available for reports.

STUDY OF THE IRON AND STEEL INDUSTRY.

For several years the Tariff Commission has been accumulating information with respect to the iron and steel industry in various parts of the world, not only by domestic research but also by work abroad. Special agents of the commission have investigated foreign conditions and secured in Europe a large amount of information, both of a statistical and practical operating nature. During the first six months of 1923 the data from all these various sources were incorporated in surveys of the iron and steel industry, including the production and supply of fuel and ore.

INVESTIGATIONS FOR THE PURPOSES OF SECTION 315.

Applications have not been numerous for changes in rates of duty under section 315 of the tariff act of 1922 with respect to articles embraced in the metals schedule. Of the applications so far received increased duties have been asked on 10 commodities and decreased duties on 8 commodities.

Investigations have been ordered on pig iron, Swiss pattern files, taximeters, print rollers, magnesium metal, magnesite and magnesite brick. The announcements on magnesium and magnesite were not made until after the end of the fiscal year; in each case, however, preliminary investigations were completed prior to that date.

SCHEDULE 4. WOOD AND MANUFACTURES OF WOOD.

Additional surveys or reports on items in Schedule 4 were not undertaken during the year, as the more important work under sections

315, 316, and 317 required the time and attention of the limited force comprising the lumber commodity division.

INVESTIGATIONS FOR THE PURPOSES OF SECTION 315.

Paintbrush handles.—The division completed one of the earliest investigations ordered by the commission under the provisions of section 315. On January 15, 1923, the Rubberset Co. filed an application for a reduction in the duty on paintbrush handles. After consideration of the subject matter of the application, the commission on March 20, 1923, instituted an investigation of foreign and domestic costs of production under section 315. Following a field investigation a public hearing—the first of its character—was held by the commission on July 17, 1923. The parties being unable to submit all their evidence at that hearing, it was adjourned, at their request, until September 6, 1923, when supplementary evidence was received by the commission and the parties interested were given until September 24 to file briefs.

Logs of fir, spruce, cedar, and western hemlock.—A number of applications were filed with the commission for modification of the duty on logs of fir, spruce, cedar, and western hemlock imposed by paragraph 401 of the tariff act of 1922. That paragraph is as follows:

PAR. 401. 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.

After a preliminary survey conducted by the lumber division, the commission, on July 2, 1923, instituted an investigation of the differences in costs of production in the United States and in competing foreign countries. In the order instituting the investigation, however, the commission gave public notice that a preliminary public hearing would be held on August 3, 1923, with respect to the industrial effects of the duty imposed on such logs of fir, spruce, cedar, or western hemlock by paragraph 401, the relation between raw materials subject to said duty and the finished or partly finished products, any other advantages or disadvantages with respect to the competition of said articles, and the question whether the rate of duty imposed by said paragraph is subject to increase or decrease by proclamation of the President under section 315 of the tariff act of 1922.

This hearing, in consequence of the death of President Harding, was adjourned until August 6, with the consent of the parties who had come to Washington to participate. At the preliminary hearing the interested parties, appearing by counsel for and against the application, respectively, offered no evidence relating to the economic or industrial questions stated in the notice, but confined themselves,

by common consent, to the fundamental inquiry whether the power and the authority of the commission extended to the kind of duty imposed in paragraph 401. The matter was fully argued, both orally and in briefs. On October 12, 1923, the commission rendered its opinion, four commissioners concurring, two dissenting. For reasons fully stated in the opinion filed, the commission on the same day, by a vote of four commissioners to two, entered an order holding that the duty in paragraph 401 is not subject to increase or decrease by proclamation of the President under section 315, and accordingly directed that the investigation of the differences in costs of production instituted on July 2, 1923, be discontinued.

The commission's opinion, together with the dissenting opinions, filed October 17, 1923, and a subsequent opinion of the Attorney General on the subject are printed in full in the appendix to this report, pages 72 to 85.

Cabinet woods.—The division also prepared a preliminary report on mahogany logs, lumber, and veneers and other cabinet woods (par. 403), bentwood chairs (par. 410), osier or willow (par. 407), following an application for a change of duty on such articles.

LUMBER TRADE WITH CANADA.

In response to a request from the President a memorandum was prepared on the subject of practices relating to the export and import of lumber between Canada and the United States.

SCHEDULE 5. SUGAR, MOLASSES, AND MANUFACTURES OF.

The commission in its last annual report called attention to the marked fluctuations both in the price and production cost of sugar during the years since the war. The continuous and marked fall in the price of raw sugar, duty paid at New York, therein described, from 23.57 cents on May 19, 1920, to 3.42 cents on December 31, 1921 (a price below the average for any year since 1895), terminated with the close of 1921.

In 1922 a gradual upward trend set in, continuing with but temporary interruptions to the end of the year, when the price stood at 5.65 cents per pound. In 1923, after a recession during January, the upward movement became much more rapid. From 5.02 cents per pound, on January 19, the price mounted to 7.41 cents per pound on March 13, an increase of 2.39 cents per pound in a period somewhat less than three months. This increase was greater than that shown during the whole of the previous year. Such an abrupt ascent, following a year of gradually rising price, led to a special inquiry by the commission in response to a telegraphic request from the late President. In order to make the results of its inquiry available to the President as soon as possible it was necessary for the commission to suspend for the time being nearly all of its normal activities and to sit in continuous session on this problem for a period of about 10 days. In lieu of a summary the report made to the President on April 19, 1923, will be found in full at pages 55 to 71 in the appendix to the present annual report.

This special inquiry, however, did not represent all or even the principal part of the commission's work in connection with sugar.

A preliminary survey of the sugar industry was begun by the commission in November, 1922, preparatory to the administration of sections 315 and 318 of the tariff act of 1922. To that end a careful survey was made of all data in the commission's files bearing on the question. Conferences were held with representatives of the trade with a view to a revision of the cost schedules issued by the commission in former cost investigations. On November 16, 1922, the commission received an application from the United States Sugar Association, under section 315, for a reduction in the rate of duty on sugar. After consideration of the subject matter of the application the commission on March 20, 1923, ordered an investigation of the domestic and foreign costs of sugar production for the purposes of section 315 of the tariff act of 1922. Immediate steps were taken for the prompt prosecution of this investigation.

From the time of its establishment to date the commission has gathered annual cost data from mills in Cuba and domestic regions of production by means of cost schedules, thus continuing the work of the Cost of Production Division of the Department of Commerce, which made a field investigation of pre-war costs. While the cost figures obtained for the domestic branches of the industry covered a major portion of the industry, data on Cuba were in some years rather meager, since Cuba is not under the jurisdiction of the United States.

For the purpose of the cost of production investigation ordered on March 20, 1923, it was deemed necessary to obtain more comprehensive data on sugar industry costs than had hitherto been secured by the commission. Early in May, the commission sent a force of investigators and accountants to Cuba for the purpose of obtaining all available data with respect to the cost of production of sugar in Cuba during the crop years 1920, 1921, and 1922. Work in Cuba occupied about three months and the data collected were then transmitted to the commission's offices in Washington for the purpose of check and analysis.

After the work in Cuba had been initiated, the commission started its field investigation in the cane-sugar areas of the United States, including Hawaii and Porto Rico. The method pursued was similar to that employed in Cuba and the schedules were substantially alike. About the same time, field work was started in the beet-sugar industry by a crew of seven men. With the exception of the investigation in Cuba, which was started first because of the approaching end of the grinding season, all of the investigations were prosecuted almost simultaneously. On October 16, the investigations carried on by the commission were so far advanced that it was deemed advisable to fix a date for a public hearing. On that day, therefore, the commission passed an order giving public notice that a hearing on the subject of the investigation would be held at the offices of the commission at 10 a. m. on January 15, 1924. At the same time it was ordered that a statement of information be prepared and given to interested parties on or about December 1, to the end that such parties might especially address themselves at the hearing to the discussion of points or problems covered therein.

SUGAR-BEET INVESTIGATION.

On August 14, 1923, the commission ordered a survey or investigation into the cost of growing beets in the United States. This work has been conducted by the agricultural section, and is nearing completion. See Schedule 7, page 21.

SCHEDULE 6. TOBACCO AND MANUFACTURES OF TOBACCO.

The commission, under its general powers, has made a preliminary survey of cigar filler tobacco, chiefly imported from Cuba, and used largely for blending with domestic filler and in the manufacture of clear Habana cigars in Florida. This survey also includes a discussion of problems connected with Cuban wrapper tobacco.

The commission's survey of the Turkish tobacco industry, mentioned in the last annual report, has been continued. In that survey consideration is being given to the competition of California tobacco, grown from Turkish seed, with imported Turkish tobacco.

A survey reviewing the tariff problems in the cigar trade has been prepared, and another on the trade in cigarettes is in course of preparation.

SCHEDULE 7. AGRICULTURAL PRODUCTS.

In another section of this report a statement is made in respect to investigations of agricultural products and provisions forming the subject of applications for increases or reductions in duty under section 315 of the tariff act. In addition progress has been made in the routine "surveys" or economic studies of particular industries. Apart from their informative value, such studies are essential to develop the body of expert knowledge needed as a basis for investigations by the commission for the purposes of section 315 and under the retaliatory and antidumping sections of the law. Some of these surveys are briefly reviewed below.

RESUMÉ OF SURVEYS.

Horses and mules.—The survey on this subject shows that imports consist chiefly of high-priced, pure-blooded horses for breeding purposes, also of teams owned by immigrants. It has for many years been the policy of the United States to accord free entry to both of these classes. In addition there are brought across the Canadian and American boundaries each year a few thousand dutiable animals. The analysis of our trade with Canada shows that States west of New York regularly export more horses to Canada than they import, while from Buffalo eastward imports of Canadian horses are greater than our shipments to Canada. Horses imported for racing and exhibiting purposes make up more than one-third of the receipts from Canada. More than one-half the animals brought across the border from Mexico are mules. Quarantine regulations designed to prevent the introduction of infectious diseases virtually prohibit the import of horses other than pure-bred stock from all countries except Canada and Mexico. Even without the quarantine, high transporta-

tion costs, and the risks of death and injury in transit, would doubtless make unprofitable shipments of horses over long distances.

The import of less than 5,000 horses is insignificant compared with an annual production of about 1,000,000 colts each year in the United States. The raising of horses is now an incidental or secondary farm activity. Very few farms specialize in horse breeding. Owing to the increasing use of automobiles, trucks, and tractors, there has been in recent years, both on farms and in cities, a marked decline in the number of horses in this country. Accompanying this decline there has been a steady fall in the average farm price of horses. Although sharing for a time in the war-time inflation of all farm commodities, the price of horses has now fallen far below the general price level. Measured by their purchasing power in terms of other commodities, farm horses are now only one-half as valuable as in pre-war years.

Garden seeds.—A group of 17 surveys on garden seeds, including beets, onions, carrots, cauliflower, celery, turnips, cabbage, and others, is in progress. The production of seeds for many of our most important field crops, such as beans, corn, and peas, is widely distributed, and inasmuch as imports are negligible, no tariff problem is involved. The present group of surveys is therefore limited to the discussion of such seeds as require special soil and climatic conditions for their profitable commercial production and which consequently are grown in limited areas.

The production of garden seed of the varieties enumerated above, except cabbage and cauliflower, is confined to California, where the industry is fostered by natural advantages, such as soil, air, water supply, drainage, and other climatic conditions. Of great importance also is the presence of a large supply of Chinese and Japanese labor.

In the general introduction to the group of surveys the cultural and business problems of seed growing, including the relations of growers to wholesale distributors, will be analyzed. Particular attention will be given to the causes of violent fluctuations in wholesale prices and to the margin of profit between these and the relatively stable retail prices. In the separate surveys the conditions of foreign competition will be discussed. Changes in tariff classification will be recommended, designed to eliminate problems now arising from the difficulty of identifying certain types of imported seeds.

Soya beans.—The soya bean, or soy bean as it is known to the American farmer, is an Asiatic crop which only within recent years has made substantial progress in the United States. Because the crop promises to find a useful place in the rotations of central and southern farms, its production has been widely advocated, both for forage and as a raw material for oil and oil cake, and tariff protection has been urged.

Foreign competition at present is principally in the form of soya-bean oil imports. Imports of oil cake and of beans for crushing, except to a limited section of the Pacific coast, are prevented by high transportation costs. Oil is manufactured from imported beans on the Pacific coast, but so far only in small quantities. The imported oil, however, having a higher value per unit of quantity than the more bulky beans and oil cake, bears a lower transportation cost in proportion to its value, and can be marketed in most parts of the

United States in competition with domestic oil. Since foreign competition in the soya-bean crushing industry is almost wholly in the form of oil imports effective protection to the domestic industry can be afforded only by a tariff on the oil.

Tomato paste.—Before the war the world's supply of tomato paste, a concentrated form of tomatoes, was obtained almost entirely from Italy, and the United States was Italy's largest customer, taking, on an average, 40 per cent of that country's annual exports of tomato paste and canned tomatoes. Although various attempts had been made to produce tomato paste in the United States, success on a commercial scale was not attained until 1917. The growth of the domestic industry since that date is to be attributed to the combined influences of the World War, the post-war Italian embargoes, and the drastic policy of the United States Bureau of Chemistry in the enforcement of the pure food and drugs act. Between 1919 and 1921 there was a marked decline in the American production, resulting in part from the unusually poor crop of tomatoes and in part from the post-war deflation of prices. No official figures are as yet available for the production of tomato paste in 1922. It seems probable, however, that the output in that year was larger than in 1921.

There is need for a more detailed classification of tomato products. The act of 1922, (par. 770) does not define tomato paste or other products manufactured from tomatoes. In order to simplify customs administration, i. e., to avoid litigation and fraudulent entries, it is suggested that paragraph 770 be divided into three sections, viz:

(1) Tomatoes in their natural state, — cents per pound; (2) canned peeled tomato, — cents per pound, including immediate container; (3) all other tomatoes, prepared or preserved in any manner, — cents per pound, including immediate container..

If duties were placed on a specific basis, it would be impossible to enter pastes of low concentration as tomato pulp or puree, products which, being dutiable at only 15 per cent ad valorem, avoid the 40 per cent duty on tomato paste. The classification recommended above would favor the importation of the more concentrated pastes and would tend to standardize imports which, although now entered at identical values, often vary greatly in concentration.

Canned tomatoes.—A survey on canned tomatoes is in progress. The act of 1922 lowered the duty on canned tomatoes from 25 to 15 per cent ad valorem and at the same time increased the duty on tomato paste from 25 to 40 per cent. Following these changes in rates there occurred a marked decline in imports of the Italian tomato paste and a corresponding increase in receipts of canned tomatoes. Since the lower rates on canned tomatoes became effective imports have been coming in from Canada as well as from Italy. Canada was, until recently, an export market of considerable importance for American canned tomatoes, but Canadian statistics show that our sales of this product to Canada have decreased from over 2,000,000 pounds in 1920 (fiscal year) to less than 150,000 pounds in 1923. This new phase of the international trade in canned tomatoes will be given extended consideration in the survey.

Other tomato products.—Surveys are in preparation on tomato cat-sup, chili sauce, and tomato pulp. None of these products raises a

tariff problem, since there are no imports of directly competitive products.

Spices and spice seed.—There are now in preparation 25 surveys dealing with spices and spice seeds. The bulk of spices and spice seeds consumed in this country is of foreign origin, and tariff problems arise in connection with the imports of whole, ground, and prepared mustard, canned pimientos, and the entire group of spices and spice seeds. The grinding and packaging of imported spices for local consumption is a large and important domestic industry. In the manufacture of prepared mustard and mustard flour or ground mustard, an important phase of the operations of spice grinders, a tariff problem arises from the competition with English ground mustard and with French and German prepared mustards.

The act of 1922 established in some cases differentials between the rates on whole spices and on ground spices. The surveys will attempt to determine normal conversion costs for such spices and spice seeds as may be imported in ground form, in order to compare them with the present differentials. Canned pimiento has been produced in the United States only in recent years. In former years practically all of the domestic consumption was supplied by Spain. Domestic production has been increasing rapidly and is now on a strong commercial basis in Georgia and California. Previous tariffs took no cognizance of the domestic industry. The present study will attempt to determine the effect of the act of 1922 on the growing and canning of pimientos.

Fish and fish products.—The important fisheries of the world center in the north temperate zone, for the most part north of 40°, north latitude. Five widely distributed and exceptionally abundant species—the cod, herring, salmon, mackerel, and flounder families—comprise the bulk of the catch. Fresh and frozen fish constitute the most important branch of the industry, but the trade in these is necessarily limited by reason of the lack of keeping quality of the product. In preserved fish, on the other hand, there is an extensive international trade. Salting is the most common method of preservation, the quantities so prepared being exceeded only by the quantity consumed in the fresh state. The canning of fish is also an important branch of the industry, the principal species utilized by the canneries being the salmons, sardines, mackerels (including albacore and tuna), herring, and shellfish (lobsters, oysters, and shrimps). Because of the limited keeping quality of smoked fish, this branch of the preserving industry is relatively small.

Among the factors entering into the international competitive situation are (1) the wide distribution of similar species of fish; (2) trade preferences built on custom and habit; (3) actual differences in quality of raw fish of comparable species; (4) differences in the quality of the cured product; (5) variations in marketing methods.

Our annual harvest of fish and fishery products, exceeded only by that of Great Britain, amounts to about 2,500,000,000 pounds, valued at \$85,000,000. Edible fish and shellfish constitute about 1,600,000,000 pounds. The 1922 pack of canned fish, valued at \$60,000,000, consisted chiefly of salmon, sardines, mackerels (including albacore,

tuna, and bonito), shrimps, oysters, and clams. In 1922 our fishery by-products—fish oil, scrap meal, poultry grit, lime, etc.—were valued at \$11,000,000.

The United States is both a large exporter and importer of fish and shellfish. In 1921 exports were valued at \$15,950,000 and imports at \$29,041,000. The chief exports were canned fish (salmon, sardines, etc.); dried, smoked, and cured cod, and related species; and mild-cured and pickled salmon. The imports consisted of cured or preserved cod (including related species), herring and mackerel; canned sardines (chiefly in oil); fresh and canned lobsters; canned crabs, and fresh or frozen halibut and salmon.

The division has in progress a survey of our trade with Canada in fish and fish products; this will include a study of the general background of international treaties and awards affecting American fisheries in Canadian waters. Canadian fisheries are organized chiefly for the export trade. With a population only one-tenth that of the United States, Canada's production of edible fish is about one-half that of this country. Since the per capita fish consumption of the two countries is about equal, it is obvious that a large proportion of the annual Canadian catch must find a market abroad. The United States is Canada's most important market, absorbing about one-half of her exports, this share of fish and shellfish amounting to about 170,000,000 pounds per annum. For fresh and frozen fish the Dominion has virtually no market other than the United States. From 97 to 99 per cent of her exports of such fish go to the United States and these represent 70 per cent of her total exports to this country. As about half of these shipments consist of fish unsuited for preservation, or which could not be marketed at a profit if preserved, they must be shipped to the United States if marketed at all. Imports of fresh and frozen fish from Canada consist largely of Canadian lake fish (discoes, tullibees, lake trout, whitefish, etc.), sea herring, salmon, smelts, halibut, lobster, and mackerel. Imports of cured fish include salted cod and related species, pickled herring and mackerel, canned lobsters, and smoked sea herring and finnan haddie.

In general this trade may be divided into three classes: (1) Choice species of which production is more or less limited, including halibut, salmon, mackerel, smelts, and lobster; (2) Canadian lake fish, chiefly low-priced fish produced in greatest abundance in the winter months; (3) cod and related species, produced for export in both countries. In 1919 the catch of Canadian Atlantic coast fisheries amounted to about 360,000,000 pounds, compared with 222,000,000 pounds in New England.

During the year the commission's preliminary survey on canned sardines has been revised and completed, the competitive conditions having been brought out by considerable correspondence with the trade. The three distinct and practically noncompetitive classes of sardines in the American market are: (1) Small or immature fish packed in olive oil, usually in small containers holding from $2\frac{1}{2}$ to 8 ounces; (2) similar fish packed in cottonseed or other low-priced oils, or in sauces; (3) large fish up to 10 or 12 inches in length packed in tomato sauce in 1-pound and $\frac{1}{2}$ -pound oval cans. Supplies of the first class are largely imported and sell for a high price; the bulk of the

second class, produced in Maine, is a relatively low-grade product; the third class is largely produced in California. The last named is low-priced, of good quality, and is chiefly competitive with canned herring from Scotland and Norway, which it has largely replaced in the domestic market. The California sardine industry has developed a substantial export trade.

A survey of the salmon industry shows that the domestic catch of 475,000,000 pounds represents 47.5 per cent of the world catch. Canning, the dominant branch of the industry, utilizes about 90 per cent of the domestic catch. The annual pack of canned salmon is about 300,000,000 pounds. With a diminishing supply of fish and the rapid development of the competing Siberian industry, the domestic pack has declined from 81 per cent of world production (1910-1919) to 73.4 per cent (1920-1922). The canning industry in British Columbia has remained relatively stationary.

Canned salmon is the most important item in our export trade in fish, about 30 per cent of the domestic pack being exported. Great Britain, the world market, receives for consumption and reexport about one-fifth of the world production. During 1913-1921, American exports to Great Britain were about 49,000,000 pounds per annum, or 51 per cent of our total fish exports. The remaining exports were widely distributed, Oceania being the largest purchaser.

In addition to the foregoing studies, a considerable volume of statistical data on the fisheries of other countries has been assembled for current use and for the preparation of surveys of other branches of the fisheries.

APPLICATIONS FOR CHANGES IN RATES UNDER SECTION 315.

Only one investigation for the purposes of section 315 of the act of 1922 has been ordered in Schedule 7. Applications for changes in rates of duty on 18 commodities have been referred to the division of agricultural products. In 14 cases the commission has been asked to reduce the rates of duty, in 3 cases to increase them, and in 1 case for an adjustment of rates.

Wheat and wheat products.—On November 14 the commission ordered an investigation of wheat and wheat products. A preliminary hearing was held on the subject on November 26. On December 3 and 4 a conference with wheat experts was held in St. Paul for the purpose of outlining the field work and preparing cost schedules to be used in obtaining the necessary data.

Field work, beginning December 5, has been carried forward with prospects of completion about February 1, 1924. On December 31 a hearing was ordered for February 18, 1924, prior to which date a summary of the cost data obtained by the commission will be available to interested parties.

Sugar-beet investigation.—Page 15 of this report includes a review of the progress made in an investigation of the sugar industry, ordered for the purposes of section 315 of the tariff act. The importance of this subject is shown by the fact that sugar made from beets constitutes over half the sugar production of the United States and over three-fourths of the production of the continental United States. Furthermore, from 60 to 75 per cent of the cost of producing

beet sugar consists of the cost of the beets. The price per ton paid the grower is, in fact, adjusted on a sliding scale, varying according to the price of sugar.

The commission sent into the beet areas two crews, comprising in all 12 experienced agricultural investigators, men familiar with agricultural practice and agricultural cost accounting. The areas selected for study are in the chief producing sections of Michigan, Ohio, Nebraska, Wyoming, Colorado, Utah, and California.

This field study has resulted in suggestive and valuable data.

SCHEDULE 8. SPIRITS, WINES, AND OTHER BEVERAGES.

Since the adoption of the eighteenth amendment and the enactment of the Volstead law this schedule has been of minor importance. Imports of wines, spirits, and other alcoholic liquors have continued, in small amounts, within the provisions of the law, and the commission has prepared and digested statistical information in regard thereto.

A new development in this schedule, to which particular attention has been given, is the import trade in nonalcoholic beverages, the consumption of which has greatly increased in the last few years, and of which the increasing imports of ginger ale from Canada and of European mineral waters are illustrations.

As supplementary to statistics of lawful American imports of alcoholic beverages, data have been compiled showing the imports of similar beverages into contiguous countries.

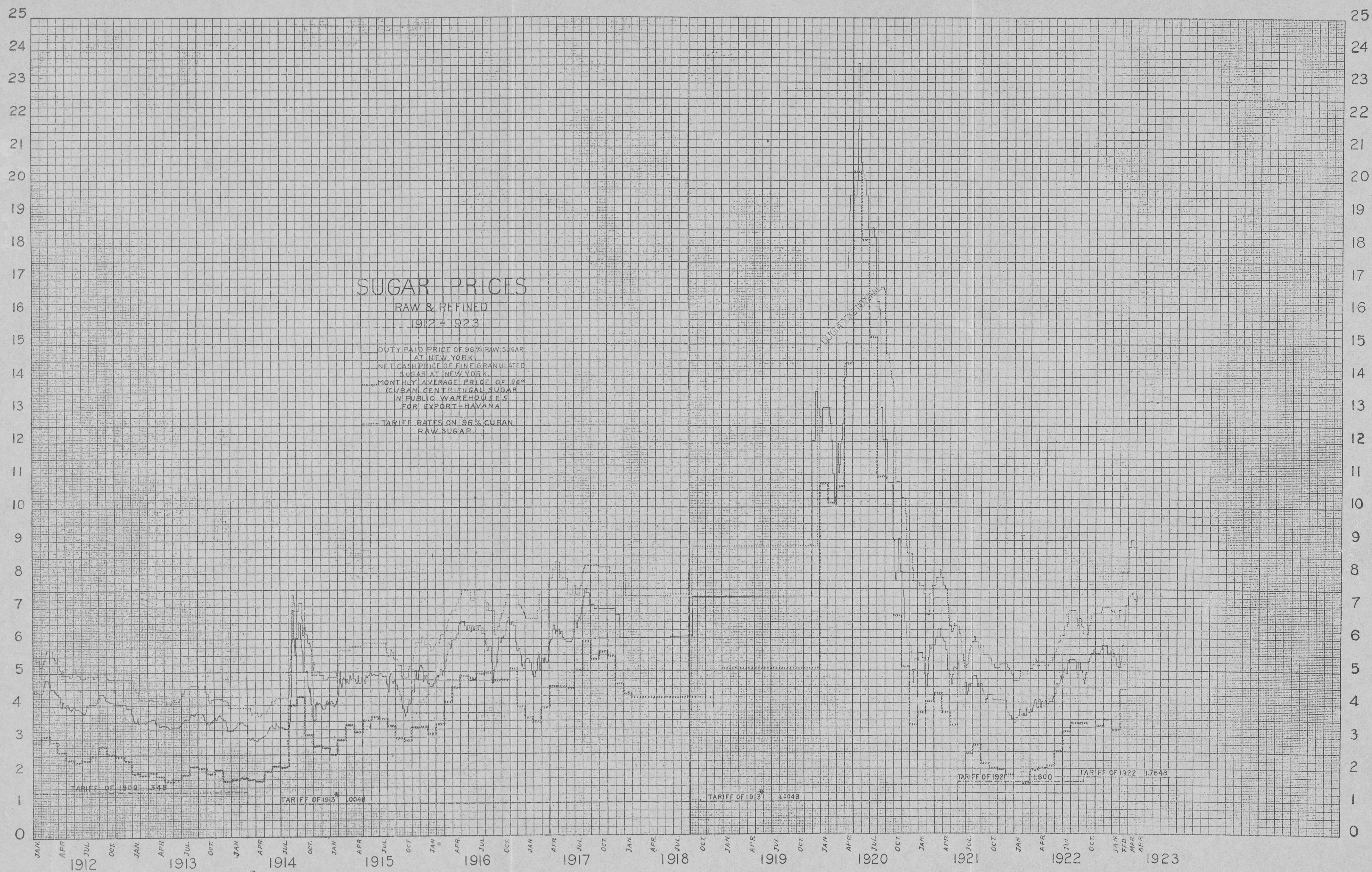
SCHEDULE 9. COTTON MANUFACTURES.

SURVEYS AND REPORTS.

Reports published by the commission during the year are entitled "One Hundred Imported Cotton Cloths" and "Cotton Small Wares." Surveys on "Cotton Cloths Provided for *Eo Nomine*," "Cotton Wearing Apparel," and "Cotton Knit Goods," previously published by the Committee on Ways and Means, were revised and reprinted by the commission. The following résumés outline the treatment of the subjects under consideration:

SUMMARY OF REPORT ON 100 IMPORTED COTTON CLOTHS.

This survey includes data and photographs of 100 foreign cotton cloths selected as typical of imports in this line. Table 1 shows physical and price data and Table 2 brings out the relative height of tariff duties, stated in terms both of cents per pound and ad valorem, under the acts of 1909, 1913, and 1922, based first on the normal price level of October 1, 1913, and secondly on the peak price level of May 1, 1920. These two price levels were selected as the limits between which prices will probably fluctuate under the act of 1922, and therefore as being well adapted to bring out the fluctuations in the relative duty levels under the various acts. Analysis of the figures for the 90 countable cotton cloths concerned shows that the rates of the 1922 act are approximately halfway between those



of the acts of 1913 and 1909; so far as relates to the 10 cotton cloths provided for *eo nomine*, the 1922 rates are much nearer to those of the act of 1909 than to those of the act of 1913. For the 100 cotton cloths, including both countable and *eo nomine*, the average rates of duty under the acts of 1913, 1922, and 1909 bear the relation of 100, 168, and 200 if based on the low price level and the relation of 100, 145, and 163 if based on the high price level.

SUMMARY OF REPORT ON COTTON SMALL WARES.

This survey deals mainly with narrow wares, described in the tariff as "fabrics, with fast edges, not exceeding 12 inches in width," and articles made therefrom; but also includes certain other small wares made by braiding and twisting. Separate sections are devoted to those specifically mentioned at separate rates of duty, such as tubings; garters, suspenders, and braces; cords, tassels, and cords and tassels; spindle banding; lamp, stove, and candle wicking; boot, shoe, and corset lacings; loom harness, healds, and collets; labels for garments and other articles; and belting for machinery. All of the articles enumerated are dutiable under paragraph 913 of the act of 1922. Another section of the survey deals with braids other than Barmen lace, which are dutiable under paragraph 1430.

In 1921 the domestic production of cotton small wares was valued at \$25,604,000 and imports for consumption at \$539,763. The largest item of import is belting for machinery, amounting in 1921 to \$232,169 and including wide as well as narrow belting; the second largest is garters, suspenders, and braces, imported to the value of \$136,776 in 1921. In some years there are substantial imports of woven labels for garments, but imports of other small wares of cotton are of minor importance. Exports of cotton small wares are not recorded separately, but import statistics published by Canada and other countries indicate that they are larger than imports.

SUMMARY OF REPORT ON LACE AND LACE ARTICLES.

A report on "Lace and Lace Articles" is nearing completion. The subject is treated under four heads: (1) Fancy lace, made on Levers or Levers go-through lace machines; (2) bobbinets, made on plain net machines; (3) Nottingham lace-curtain machine products; and (4) Barmen laces, made on braiding machines equipped with Jacquard attachments.

The United States, the most important lace market in the world, imports the greater part of its requirements of fancy laces and dress nets. These imports are mainly of the finer qualities, the principal item being fine narrow Valenciennes. Many of these are made of finer yarns than any produced in this country. The fancy laces and the bobbinets imported are predominantly of cotton but include smaller amounts made of silk or of metal threads.

The domestic production of fancy laces consists mainly of cotton underwear laces, with a smaller output of finer cotton grades for outer wear and some goods of silk, artificial silk, and metal threads. Foreign competition, scarcely felt in cotton underwear laces, is keen in the smaller domestic volume of outer wear, and imports supply

almost all the very fine outer wear and novelty laces. The small domestic production of bobbinets is confined almost entirely to mosquito bars and similar coarse nets.

In contrast to these conditions, domestic manufactures supply more than nine-tenths of the home demand for Nottingham lace curtains, a trade in which American standards and designs are firmly established. In spite of keen German competition in Barmen lace, this branch of the domestic industry has expanded rapidly since its introduction in 1910, more than 1,000 machines being operated. As in the case of those used for fancy laces, bobbinets, and Nottingham lace curtains, these machines are almost entirely of foreign manufacture.

Imports in the fiscal year 1914 and in the calendar year 1921 compare as follows: For "laces and lace articles," \$20,469,374 and \$12,656,010; for lace window curtains other than Nottingham, \$607,869 and \$583,711; for Nottingham lace-curtain machine products, \$173,631 and \$55,097; for nets, nettings, veils, veilings, \$4,209,332 and \$5,587,477; for braids, \$329,400 and \$905,792. Having regard to the increase in unit values, it is evident that in quantity post-war imports have not as yet regained pre-war level.

As lace constitutes one of the largest items of textiles imported, a careful study is being made, designed to bring out, in particular, the competitive status of the domestic and foreign industries.

INVESTIGATIONS FOR THE PURPOSES OF SECTION 315.

Applications for relief under section 315 were filed with the commission by 11 manufacturers and importers of textiles. Of this number 7 asked for decreases in the rate of duty. Preliminary surveys of the commodities concerned resulted in the commission's ordering investigations to determine the differences in production costs here and abroad of (1) cotton hosiery, (2) cotton fabric gloves and the warp-knit fabric used therein, and (3) laces.

Cost schedules were prepared by the textile division, and experts and cost accountants were sent to the mills in this country to obtain the required data direct from the mill books and records for each of the articles concerned. After a preliminary study of imports, experts and cost accountants were sent to Europe to cooperate with the foreign staff of the commission in ascertaining costs of producing cotton hosiery, cotton fabric gloves, and cotton warp-knit fabric used for gloves, in Germany, France, and England.

Cotton hosiery.—The investigation of cotton hosiery for infants ordered by the commission on March 27, 1923, was later (June 21, 1923) extended to include all cotton hosiery described in paragraph 916 of the act of 1922. Costs were obtained from 62 companies operating 139 mills and embracing fully half of the cotton hosiery machines. A public hearing, held on November 20, was adjourned, at the request of the petitioners, to January 10, 1924.

Cotton fabric gloves and fabric.—The investigation of cotton fabric gloves and of the warp-knit fabric used therein was ordered by the commission on March 27, 1923. Domestic costs were obtained from three companies producing both gloves and the fabric from which they are made, from three companies producing gloves only,

and from one company producing fabric only. These seven firms, all located in the State of New York, were the only ones producing on a scale sufficient for accurate cost determination. A public hearing was held on November 16, 1923.

Laces.—The investigation into the production costs of laces, ordered by the commission on October 25, 1923, includes articles produced in whole or in part on the Nottingham lace-curtain machine, on the Levers or Levers go-through lace machines, on the bobbinet machine, or on the lace-braiding machine. Plans for obtaining cost data in Europe are in progress. A preliminary hearing was held December 10.

SCHEDULE 10. FLAX, HEMP, JUTE, AND MANUFACTURES THEREOF.

SURVEYS AND REPORTS.

A report on "Woven Fabrics of Flax, Hemp, and Ramie" was issued during the year, and a survey entitled "Nets and Seines," previously published by the Committee on Ways and Means, was revised and reprinted by the commission.

SUMMARY OF REPORT ON WOVEN FABRICS OF FLAX, HEMP, AND RAMIE.

The report on this subject deals with woven fabrics composed wholly or in chief value of flax, hemp, or ramie. As both imports and domestic production of woven fabrics of hemp or ramie are negligible, the data presented refer mainly to linens.

The tariff act of 1922 provides, in paragraph 1009, a duty of 55 per cent ad valorem on competitive linens, such as crash, toweling, glass cloth, and tailors' paddings; in paragraph 1011 it levies a lower rate, 35 per cent ad valorem, on noncompetitive linens, such as cambric and lawn not made in this country; in paragraph 1010 it assesses 40 per cent ad valorem on linens not specially provided for, this including heavy goods such as canvas and sail cloth as well as other miscellaneous fabrics. The report covers articles included in the three paragraphs mentioned, and in addition pile fabrics (par. 1012) and table damask and manufactures thereof (par. 1013).

The United States is the world's largest user of fabrics of flax, but depends upon imports for the bulk of its requirements. The United Kingdom is the main source. Imports consist chiefly of light-weight fabrics woven of fine yarns and highly finished, but include smaller amounts of tailors' paddings, used as interlinings, and still smaller amounts of very heavy fabrics such as canvas and sailcloth. Neither the very light nor the very heavy fabric is produced in the United States. The domestic industry is confined mainly to the production of coarse-yarn fabrics, particularly crashes, with a smaller output of fabrics, such as tailors' paddings, started here in 1915, made from somewhat finer yarns.

The linen yarns used in domestic weaving mills are partly imported and partly spun from imported flax. Spinners maintain that the small quantity of flax raised for fiber in the United States does not produce yarns of satisfactory quality. With the exception of the looms practically all of the textile machinery required is imported, most of it from the United Kingdom.

In addition to its present products, the domestic linen industry may produce such goods as canvas, the narrower widths of art linen, dress and suiting linen, and, if wider looms were generally installed, other widths of these goods and certain grades of table damask. Domestic mills are not equipped for the weaving and finishing of fine goods; to equip them would entail large expenditures and it would probably be necessary to bring operatives from abroad to insure a satisfactory product. The fact that the element of labor cost increases with the fineness of the product, together with the higher wage scale in the United States, renders it unprofitable to manufacture fine goods of the quality and finish of those imported.

An important factor operating to restrict the consumption of linens is the competition of cotton goods. These are now made and finished so as closely to resemble linen, especially in such goods as table damask, and being cheaper, they have recently been largely substituted for linen. A portion of this trade may be regained if linen prices fall to a point where the difference in price is no more than sufficient to measure the difference in quality and durability.

SCHEDULE 11. WOOL AND MANUFACTURES OF WOOL.

COMMODITY STUDIES.

Reports on "Wool Tops and Yarns" and "Woven Fabrics of Wool" are in course of preparation.

Considerable work has been done in obtaining a basis for a comparison of foreign and domestic fabrics. After consultation with the trade over 100 domestic fabrics were selected to represent the range of manufacture in this country; samples of these, with all essential physical details and price data, were obtained from the mills. Samples of representative imported fabrics were also collected and analyzed, and price data obtained for comparison. These basic data may be used in connection with the report on woven fabrics, but will also be valuable in any later cost investigation.

SCHEDULE 12. SILK AND SILK GOODS.

SURVEYS AND REPORTS.

During the year a report has been prepared for publication on the "Broad-Silk Industry and the Tariff" and a survey completed upon "Artificial Silk."

SUMMARY OF REPORT ON BROAD-SILK MANUFACTURE AND THE TARIFF.

The commission has entered a comparatively unexplored field in its intensive study of silk manufacture, particularly the economic and tariff aspects of the subject. A report on broad-silk manufacture, by far the most important branch of the industry, is now in press. It brings together in a connected way much information, technical as well as economic, which it is thought will be of value not only to the President and the Congress but to the trade.

The chief broad-silk manufacturing countries are the United States, Japan, China, France, Germany, Switzerland, Italy, and Great Britain. The United States has much the largest industry, an industry as large as that of all European countries combined and double that of Japan. But as an exporter of broad silk this country ranks at the foot of the list. The 1 or 2 per cent of domestic production exported goes chiefly to Canada, Mexico, and Cuba, and consists largely of specialties, high-grade trade-marked goods, silk and cotton mixtures, and goods required for prompt delivery. Except for silk and cotton mixtures, these domestic products are usually taken because of their quality, reputation, or vogue, and not because of their price.

On the other hand, Japan and the European countries manufacture largely for export, France and Switzerland chiefly for that purpose. Japan supplies the world with habutae and, in conjunction with China, supplies it also with all-tussah pongee. In addition, it exports considerable quantities of wash satins, crêpes, and cheap shirtings. France is the world's chief source of exclusive fancies, prints, and novelties, and also exports large quantities of staples and of cheap mixed goods. Swiss trade is chiefly in yarn-dyed plain goods, while that of Italy and Great Britain is in a rather miscellaneous variety of all-silk and mixed goods. Before the World War Germany was also a large exporter, with mixed goods as its specialty.

The value of imports in each of the last three census years was about 7 per cent of the value of the domestic production. In 1921 imports were 11.8 per cent of that production in pounds, about 18 per cent in square yards, and about 20 per cent in linear yards. In general, goods brought in are of two classes—(1) woven and printed fancies, novelties, and high-grade plain goods; (2) low-grade staples made of thrown silk. Goods of the former class come from Europe, which in recent years has supplied 15 or 20 per cent of the total importation. Goods of the latter class, chiefly habutae and pongee, come from Japan and China, which together have supplied in recent years from 80 to 85 per cent of the total importation. In general, imports are supplementary rather than directly competitive.

The report presents a number of statistical tables as to the industry in the United States and foreign countries and as to international trade in silk cloths. It traces and accounts for the growth of the industry in this country; analyzes both for this country and foreign countries conditions in the industry at the present time; classifies broad silks and indicates the limitations upon American production; presents wage, cost, and price data, and shows the effect of tariff changes.

SUMMARY OF SURVEY ON ARTIFICIAL SILK.

Artificial silk production upon a commercial scale did not begin until the first few years of the present century, but so rapid has been its growth that it already tends to exceed in weight that of natural silk. It began in Europe and had attained considerable importance there before it was successfully established in the United States in 1910. As late as 1921 practically the whole domestic production

was by one company. But that company rapidly expanded, especially after the beginning of the World War, and by 1920 its output had reached almost 12,000,000 pounds. Since 1920 several new concerns have entered the industry, and in 1922 the total American production reached 24,406,000 pounds, with the prospect of further rapid expansion. As a result of this development the American production rose from 5 or 6 per cent of world production in 1913 to about 30 per cent in 1922. Indeed, the United States has since 1920 been the largest producer, as well as the largest consumer, of artificial silk. Its output in 1922 was 9,000,000 pounds greater than that of the next largest producer, Great Britain. After Great Britain, Germany, France, Belgium, and Italy lead in the manufacture of artificial silk. Other producing countries of importance are Holland, Switzerland, Austria, and Hungary. Production in Japan is just beginning.

Until the beginning of the World War, domestic imports exceeded production. The war led to a marked curtailment of imports and after 1915 domestic production rose from 40.4 per cent of domestic consumption in 1913 to 98 per cent in 1918. Since the war imports have returned to about their pre-war level, but domestic production still supplies about 90 per cent of consumption. Except for a small amount of high-grade fine sizes, the import is mainly of yarns lower in grade than those ordinarily made in this country. They are brought in because, for certain types of braids, very low-grade yarns, not made here, can be used.

The uses of artificial silk tend to become more varied as production advances in quantity and improves in quality. From the beginning, about one-half of the American production of artificial silk has gone into knit-goods manufacture, at first chiefly into hosiery but now to an even greater extent into other knit goods. In weaving, its next largest use, the introduction of artificial silk, though steady, has been slower than in knitting. But in its third largest use, braiding, it has all but entirely superseded real silk. Other uses are in lace, embroidery, and small wares, and for insulation purposes.

SCHEDULE 13. PAPER AND BOOKS.

In the tariff act of 1922 Congress placed pulpwood and newsprint paper on the free list. These commodities are therefore removed from the operation of section 315.

The commission instituted an investigation of the cost of production of wall pockets on March 27, 1923. A public hearing was held in the office of the commission in Washington on July 24, and August 10 was set as the date for the filing of briefs and final argument. Field work incident to the investigation was begun in April.

Wall pockets are made of board, embossed and highly colored. The industry in this country was started during the World War, when importations from Germany ceased for several years.

Only one other application for an investigation of the costs of production of a commodity in the paper schedule for the purposes of section 315 was filed with the commission during the year. The application was for a reduction in the duty on children's books.

The act of 1922 differentiates between books for children's use according to the amount of reading matter contained. Under paragraph 1414 toy books without reading matter other than letters, numerals, or descriptive words are dutiable at 70 per cent ad valorem; under paragraph 1310 books with more reading matter than letters, numerals, or descriptive words are assessed a duty of 25 per cent. Attention is called to the anomalous situation arising in the application of these two provisions. Toy books, the same in cost of production, identical in every other respect, except in the matter of the number of letters assembled into words, are being assessed under widely different rates of duty. Thus, a picture book containing a picture of a dog with the descriptive words "This is a dog" carries a duty of 70 per cent. If, however, under the same picture, the words used are "This is John's dog. His name is Rover," a duty of 25 per cent is levied.

The commission held a conference of the domestic producers and importers on September 28, 1923, to facilitate a full discussion of the subject.

SCHEDULE 14. SUNDRIES.

The sundries division covers, with few exceptions, all the articles provided for in Schedule 14 and, in addition, related articles in other schedules and on the free list. There is such a diversity of articles that a natural grouping or division of the work can not be made, with the possible exception of leather, which was formerly handled by a separate division.

The passage of the tariff act of 1922, imposing additional powers and duties upon the commission, necessitated an increase in the staff of this division.

SURVEYS AND REPORTS.

As surveys and reports had been published in preceding years on most of the commodities now contained in Schedule 14 of the tariff act of 1922, this phase of the division's work has been largely confined to the revision of its publications. As illustrative of this branch of the work the revision of the report on the button industry may be mentioned. The foreign representatives of the commission obtained data covering the principal button producing countries of Europe. Practically all of the foreign data have been analyzed and are being incorporated in a revision of the report.

A number of articles dutiable under general classifications in previous tariff acts are more specifically provided for in the act of 1922. Among such articles in Schedule 14 may be mentioned golf balls and clubs, tennis balls and racquets and similar athletic equipment, boots and shoes, the uppers of which are composed of material other than leather, sewed straw hats, molded insulators, violins, and rosaries, upon which considerable material has been collected.

Import data are lacking in many instances for specific items included under such general classifications as manufactures of rubber, jewelry, toys, etc. Such data must therefore be secured from an examination of invoices at the custom house. These conditions obtain in other schedules of the tariff act but not to the same extent as in Schedule 14.

Leather.—During the year the leather section of the sundries division prepared a series of surveys dealing with salient features

of the leather and leather goods industries in some of the chief competing countries—Great Britain, Germany, and Canada. These were, from time to time, supplemented by memoranda on the hide and skin, leather, and boot and shoe industries of other countries.

Brief reports were also prepared on football leather and leathers of sheep and goatskins, classes of leather not specifically mentioned in the act of 1913, but which appear in the act of 1922.

During the year a survey was issued on men's gloves supplementary to the survey on leather gloves previously published by the commission. This later survey indicates that 85 per cent of the domestic production of leather gloves in 1919 was for men and boys. Of the 2,388,419 dozen pairs of working gloves made, 1,510,895 dozen pairs were of cowhide, horsehide, and calfskin. The production of men's dress gloves was 700,434 dozen pairs. Dress gloves have more important tariff aspect than working gloves. In 1914 imports of men's gloves of sheepskin, lambskin, buckskin, calfskin, kidskin, etc., were 66,627 dozen pairs, or approximately 10 per cent of the number produced. In 1919, imports declined to 5,201 dozen pairs, but in 1921 they increased to 17,897 dozen pairs, receding in the following year to 11,687 dozen pairs. The decrease in imports of both men's and women's leather gloves has been accompanied by marked increases in the imports of cotton gloves. Most of the imports of gloves for men in recent years have come from England; in 1918 about 77 per cent of all gloves of this class were of English make, and in 1921 about 50 per cent.

Surveys on cattle hides, calf leather, and manufactures of rawhide are in course of preparation.

INVESTIGATIONS FOR THE PURPOSES OF SECTIONS 315 AND 316.

Among the applications received by the commission for changes in rates on articles in the sundries schedule, three were made subjects of investigations for the purposes of section 315. These related to artificial flowers (par. 1419), brierwood pipes (par. 1454), and smokers' articles composed of synthetic phenolic resin (par. 1454).

Artificial flowers.—An application having been made for an increase in the rate of duty on artificial flowers, the commission on March 27, 1923, ordered an investigation of the differences in foreign and domestic costs of production. The importance of the subject is indicated by the statistics issued by the Department of Commerce for the year 1921, showing that artificial flowers to the value of \$14,568,000 were manufactured in the United States and that the value of imports was \$2,194,078.

After preliminary visits to domestic manufacturers and to importers and the preparation of appropriate schedules, field work to determine costs was begun in New York city, where three-fourths of the domestic manufacturers are located and through which port nearly all artificial-flower imports enter this country.

In connection with costs of production, selling and other costs and detailed and general information of an economic nature were obtained.

The investigation in the United States is practically completed.

Brierwood pipes.—An application was made under section 316 of the tariff act, dealing with alleged unfair methods of competition and unfair acts in the importation and sale of articles in the United States. The investigation, originally ordered under section 315, was later transferred to section 316. The unfair methods and acts complained of were the sale of brierwood pipes at prices less than the cost of production in the country of their origin. A preliminary investigation of the industry in the United States was made, schedules were drafted, and some data collected. The work, however, was temporarily suspended pending the results of a hearing ordered for September 24, 1923. After various postponements, at the request of the interested parties, the hearings were closed on November 8, when dates ending with December 5 were fixed for the presentation of briefs, replies, and rebuttals by the respective parties.

Smokers' articles composed of synthetic phenolic resin.—Preliminary work in connection with this investigation included the collection of data relative to prices of materials, methods of manufacture, costs, and selling prices. These articles are made, in the United States, largely in establishments engaged in the manufacture of brierwood pipes. Domestic field work is in progress.

THE TRANSPORTATION DIVISION.

This division supplies information as to the costs of transportation by land and water, entering into the prices of commodities involved in foreign commerce. Some 10,000 freight rates, as applied to the import, export, and domestic traffic of the inland and ocean carriers, have been quoted for use in the work of the commission and its staff.

About 800 freight and passenger tariffs, published by the inland and ocean carriers, and special rates to and from important ports and markets have been obtained. To this file other publications will be added from time to time.

In addition to these carriers' rates, the division has obtained schedules of marine insurance rates, also to be considered in arriving at water transportation costs. Other work performed by the division consists of comparison of the charge per ton of commodities handled by the railways of the United States from the year 1900 to the year 1922, with the corresponding railway charge per ton, before and since the World War, for some twenty other countries.

The division has also made good use of its technical training in the arranging of itineraries for members of the staff, with a view to economizing time and expense, with respect to the field work and travel of the commission's staff.

THE ECONOMIC DIVISION.

The economic division of the commission's staff was organized during the present year and is under the general supervision of the chief economist, who with three other economists has been added to the commission's staff.

The work of this division, while more extensive in its scope, is concerned particularly with the economic aspects of the commission's investigations and reports.

For the purpose of assisting the commission in passing upon the advisability of ordering investigations there is an advisory board consisting of the chief economist, the chief investigator, the chief of the legal division, and the chief of the commodity division affected. The chief economist is chairman of the board.

Members of the economic division are called upon at all times to prepare studies and analyses in connection with investigations and other work of the commission.

Falling within the scope of duties assigned to this division are the supervision of the preparation of the tariff information surveys and the preparation of the dictionary of tariff information. The division which makes an analysis of imports and exports, and the editorial section, the former of which is described in this report, are embraced within the organization of the economic division.

DIVISION OF PREFERENTIAL TARIFFS AND COMMERCIAL TREATIES.

Section 704 of the act creating the Tariff Commission provides that—

The commission shall have power to investigate the tariff relations between the United States and foreign countries, commercial treaties, preferential provisions, and economic alliances.

The division of preferential tariffs and commercial treaties has been mainly occupied during the past year with investigations relative to sections 316 and 317 of the tariff act which are elsewhere treated, but certain other studies are in progress. The more important relate to digests of commercial treaties; compulsory working clauses in patent laws as means of protecting or stimulating national industries; American investments in Canada; Canada's tariff and trade; specific and ad valorem duties; and the effect of the reciprocity treaty of 1902 with Cuba.

PROCEEDINGS UNDER SECTION 315.

The statute.

Section 315 of the tariff act of 1922 provides "that in order to regulate the foreign commerce of the United States and put into force and effect the policy of the Congress by this act intended," the President shall have power, upon investigation, to ascertain the differences in costs of production of domestic articles and of like or similar imported articles and to proclaim the changes in classification or increases or decreases in rates of duty which may be necessary to equalize the differences in costs thus ascertained.

So far, it may be observed, the equalization contemplated by the statute may be accomplished in either of two modes—(1) changes in classification; (2) increases or decreases in the rate of duty. The statute proceeds, however, to provide another method if these prove unavailing. When the President, upon investigation, publishes a

finding, first, that the duties do not equalize such differences, and further, that the differences in the costs of production in the United States and the principal competing country can not be equalized by changes in classification or changes in duty, then the ad valorem rate of duty based 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 the act, of any similar or competitive article produced in the United States, if based upon the class or kind upon which the President has issued his proclamation.

The power of tariff readjustment conferred upon the President by section 315 is subject to certain limitations. No proclamation changing a classification or rate may be issued until an investigation shall have been made by the Tariff Commission. The total increase or decrease in rates of duty shall not exceed 50 per cent of the rates specified in the existing tariff act or in any amendatory act. No article may be transferred from the free list to the dutiable list or vice versa. No duty may be changed from a specific to an ad valorem form, or from an ad valorem to a specific form; nor may it be changed from the compound to the simple form or vice versa. Whenever any paragraph of the tariff act provides that the duty shall not exceed a specified ad valorem rate, no rate shall be so changed as to exceed the maximum ad valorem rate so specified. It seems hardly necessary to add that where the adjustment is effected by changing the basis of assessment from foreign to American valuation, no increase may be made in the ad valorem rate.

The statute makes certain provisions with respect to the application of the measure or basis of differences between foreign and domestic costs of production. In subdivision (c) of section 315 it is provided that

in ascertaining the difference 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.

As understood by the commission, the matters stated in subdivision (c) are in no sense a substitute for inquiry into the differences in costs of production required by the preceding sections. They are merely supplementary. The statutory issue remains the same, namely, the differences between foreign and domestic production costs. Any changes in duty, whether increases or decreases, must be such as are found "necessary to equalize the differences in such costs of production."

Procedure.

As already noted, the statute provides that no proclamation shall be issued under section 315 until an investigation shall have been made by the United States Tariff Commission. This limitation is

in immediate connection with the provision that investigations to assist the President in ascertaining the differences in costs of production under this section shall be made by the United States Tariff Commission. The commission is required to give reasonable public notice of its hearings and reasonable opportunity to parties interested to be present, to produce evidence, and to be heard. In that connection the commission is authorized to adopt such reasonable procedure, rules, and regulations as it may deem necessary.

It is upon the President, it will be observed, that the statute expressly confers the power to ascertain the differences in costs of production and to determine and proclaim the changes in classification or increases or decreases in rate necessary to equalize the same, and the power to find and make public the facts upon which the basis of assessment is changed from the value of the article in the country of exportation to the American selling price of similar competitive articles within the defined class. By subdivision (e) of section 315, moreover, the President is authorized to make all needful rules and regulations for carrying out the provisions of section 315. In pursuance of this authority, the President, under date of October 7, 1922, issued the following Executive order:

It is ordered that all requests, applications, or petitions for action or relief under the provisions of sections 315, 316, and 317 of Title III of the tariff act approved September 21, 1922, shall be filed with or referred to the United States Tariff Commission for consideration and for such investigation as shall be in accordance with law and the public interest, under rules and regulations to be prescribed by such commission.

In accordance with the law and in pursuance of the Executive order, the commission adopted and made public its rules of procedure under sections 315, 316, and 317 of Title III of the tariff act approved September 21, 1922. These rules are quite simple. They provide that applications for an investigation under these sections may be made by any person, partnership, corporation, or association. An application is not required to be in any special form, but it must be in writing and signed by or on behalf of the applicant and it must contain a short and simple statement of the relief sought and the grounds therefor. No investigation will be ordered upon an application unless such application or a preliminary investigation discloses, to the satisfaction of the commission, good and sufficient reasons therefor under the law. But, if the information contained in the application is deemed insufficient, the commission may permit the applicant to amend the same or to submit evidence orally or in writing.

A question having arisen with respect to the commission's power and authority under the Executive order of October 7, 1922, with respect to investigations for the purposes of section 315 in cases where no application or petition has been filed, President Harding, on April 21, 1923, after a conference with the members of the commission, issued the following interpretative statement:

Petitions and applications for increase or reduction in rates are to be considered by the commission in accordance with the Executive order of October 7 to determine whether formal investigations are warranted. If the nature of the subject so requires, the commission will exercise the power to limit the inquiry or broaden it to include related subjects.

In cases where no petition has been filed, whenever a preliminary inquiry or survey discloses sufficient grounds, under the law, the commission, after conference with the President, will order such formal investigations under section 315 as the facts may warrant and the public interest require.

Each formal investigation, however instituted, will begin with an order giving public notice to all interested parties.

In addition to the rules of procedure above mentioned, the commission has prescribed, by rule, a form of order instituting an investigation for the purposes of section 315 and the mode in which notice of such investigation shall be made, namely, by posting a copy of the same for thirty days at the principal office of the commission in the city of Washington, D. C., and at its office in the port of New York, and by publishing a copy thereof for two successive weeks in *Treasury Decisions*, published by the Department of the Treasury, and in *Commerce Reports*, published by the Department of Commerce, copies of which publications are obtainable from the Superintendent of Documents of the Government Printing Office in Washington, D. C. The order thus published contains a notice that parties interested shall be given an opportunity to be present, to produce evidence, and to be heard at the office of the commission on a date thereafter to be fixed, of which 30 days public notice will be given by publication in *Treasury Decisions*, published by the Department of the Treasury, and in *Commerce Reports*, published by the Department of Commerce.

Accordingly, when the investigation is sufficiently advanced, as will be explained later, a formal public notice of hearing is issued and published, stating that a public hearing will be held at a specified time and place at which parties interested will be given an opportunity to be present, to produce evidence, and to be heard. This notice of public hearing is published in the same manner as the copy of the order instituting the investigation. The hearing, held in accordance with the procedure thus stated, constitutes the final public hearing in each case at which, when all the evidence is in, the interested parties have an opportunity to present their respective contentions, both orally and in printed briefs. Occasionally, when the subject matter of the investigation seems to require it, the public notice of the investigation itself is accompanied by a notice fixing a date for a public hearing in which the parties will be given an opportunity to produce evidence and to be heard. The date set for such hearing, according to the usual practice, is from 10 to 30 days from the institution of the investigation. Obviously, a hearing of this kind, held before the field work can be completed, is usually of a preliminary character, and is designed to elicit from interested parties information upon the various aspects of the investigation and to shed light upon the proper scope of the inquiry and the methods to be adopted.

Applications received.

The commission has received, up to November 15, 1923, applications requesting a change in the rate of duty on 127 commodities in pursuance of section 315. Requests are made for increases in the rate of duty in 41 cases, a change to American selling price in 7 cases, and requests for decreases in 77 cases.

The details of the applications by schedules are given in the following table:

TABLE 1.—*Applications under section 315, tariff act of 1922, classified by schedule and nature of request.*

(As of November 15, 1923.)

Schedule.	Commodities on which applications have been made (number).	Request for—			
		Increase.	Assessment of duty on American selling price.	Decrease.	Adjustment of rates.
Chemical.....	34	8	3	23	
Earths, earthenware, and glass.....	9	4	1	4	
Metals.....	20	10	2	8	
Wood.....	7	1	1	5	
Sugar.....	3	1		2	
Agricultural products.....	18	3		14	1
Cotton.....	3	2		1	
Fibers.....	2	1		1	
Wool.....	4	1		3	
Paper.....	4	1		3	
Sundries.....	23	9		13	1
Total.....	127	41	7	77	2

The applications for changes in the rate of duty are further analyzed below with respect to the source of the application, whether from manufacturer, importer, or consumer:

Table 2 shows the applications classified according to the nature of the commodity, that is, whether raw material or finished product; and the character of the applicant, that is, whether made by manufacturer, importer or consumer, or otherwise.

TABLE 2.—*Analysis of subjects of applications under section 315 of the tariff act of 1922.*

(As of November 15, 1923.)

Total of commodities.....	127
Requests for decrease in duty.....	77
On finished products ¹ —	
Manufacturers (foreign).....	5
Importers.....	35
Consumers.....	2
Miscellaneous.....	2
On raw materials ¹ —	
Manufacturers (domestic).....	28
Importers.....	4
Miscellaneous.....	1
Requests for increase in duty.....	² 48
On finished product—	
Manufacturers (domestic).....	47
Producers.....	1
Raw material.....	0
Requests for adjustment of rates.....	2
On finished products—	
Manufacturers (domestic).....	2
Raw material.....	0

¹ The terms "raw material" and "finished product" have been considered from the point of view of the applicant. For example, if a manufacturer requests a reduction in the rate of duty on an article used by him for further processing, it is listed as a raw material, though in fact the article may be a highly finished product.

² Including 7 requests that duty be assessed on American valuation.

Of the 127 commodities which are the subject of application, the commission has ordered 33 investigations. The names of the commodities concerned and other details respecting the investigations are given in Table 3.

Procedure with respect to applications.

It is, perhaps, unnecessary to point out that the provisions of section 315 are designed to be applied in the public interest and for general public purposes and not at the suit of private parties in their own private interest. No private right exists, as a matter of course, to the institution of an investigation looking to a change in an existing classification or rate of duty, nor is it possible for the Tariff Commission to expend the public money or to devote the public time to investigations and reports upon every alleged case of nonequalization of the differences between foreign and domestic production costs which a private party may happen to bring before it. Its action must be determined upon considerations of general public interest. It follows, therefore, that the applications for increases or decreases or changes in classification, thus made by private parties, must be subjected to careful scrutiny. In short, under this statute, an investigation does not follow an application as a matter of course. An application is regarded as in the nature of information drawing the attention of the commission to some alleged instance of nonequalization between the existing duty and the differences in foreign and domestic costs which it is supposed to measure.

The commission, therefore, has worked out what it believes to be a thorough system for the due examination of the subjects brought to its attention through the medium of applications. Under the present practice every application, after being recorded and duly noted in the office of the chairman, is submitted to the chief economist, who after noting its subject matter and the relief or action requested, transmits it to the chief investigator, who, in turn, transmits it with such comments and directions as he may deem necessary to the appropriate expert for a preliminary report. In general, the appropriate expert is the head of the commodity division under which the subject matter of the application naturally falls. He is, as a rule, a man who has had intensive training and large experience in the particular field. Whenever it seems desirable that he should have the assistance of an economist in the preparation of the preliminary report the advisory board designates a member of the economic staff for that purpose. In studying the question raised by the application, the commodity expert surveys, as far as practicable, all relevant material, not only that which is available in printed form—statistics, hearings before the committees of Congress, former surveys of the Tariff Commission, and the like—but also has the benefit of a large mass of manuscript material collected by the Tariff Commission in the course of its investigations. Matters of fact alleged by the applicant are carefully looked into and, if necessary, field work is undertaken for the purpose of obtaining fresh and up-to-date data with respect to foreign and domestic production, importations, prices, and other relevant matter.

The preliminary report of the commodity chief concerned with the subject is then submitted to the chief investigator for examination and review. When, in his judgment, it is duly perfected and embraces adequate data for determining whether or not an investigation should be ordered, it is transmitted by him to the advisory board. The composition of the advisory board has already been stated in the appropriate section of this annual report, but it may be pointed out here that when it is considering a preliminary report upon an application, it includes not only the chief economist, the chief investigator, and the chief of the legal division, but, also, the chief of the commodity division embracing the subject matter of the investigation, the economist, if any, who assisted in the preparation of the report, and another economist. The regulations of the commission provide that the advisory board, upon consideration of the expert's preliminary report, shall transmit to the commission a report indicating the views of its members on the subject matter of the application and, in the event of a difference of opinion, separate statements of the views separately held by members of the board. In this way the commission has reasonable assurance that the material gathered by it for its final determination has been carefully tested and that it has the benefit of the full assistance and independent judgment of its experts. After having been thoroughly examined in the manner described, the subject matter of the application again comes before the commission, which is charged with the duty of determining, from all the data collected, whether or not an investigation shall be ordered.

Investigations ordered.

Up to November 15, 1923, the commission, after preliminary inquiry along the lines just indicated, had ordered 33 investigations for the purposes of section 315. Table 3 shows the commodities ordered to be investigated, the date of the order instituting the investigation, and other pertinent data.

TABLE 3.—Investigations ordered under section 315, tariff act of 1922.

Investigation No.	Commodity.	Paragraph of tariff act of 1922.	Date ordered.	Number of applications received.	Request for—		
					Increase in duty.	Decrease in duty.	Assessment of duty on American selling price.
1	Oxalic acid.....	1	Mar. 27, 1923	2	1	1	.....
2	Barbital.....	5	.....do.....	1	.....	.....	.....1
3	Barium dioxide.....	12	.....do.....	2	1	.....	.....
4	Caseln.....	19	.....do.....	3	.....	3	.....
5	Logwood extract.....	39	.....do.....	1	.....	.....	.....1
6	Potassium chlorate.....	80	.....do.....	3	1	.....	.....
7	Sodium nitrite.....	83	.....do.....	1	1	.....	.....
8	Mirror plates.....	223	.....do.....	2	.....	2	.....
9	Pig iron.....	301	.....do.....	1	1	.....	.....
10	Swiss-pattern files.....	362	.....do.....	1	1	.....	.....
11	Paintbrush handles.....	410	.....do.....	1	.....	1	.....
12	Sugar.....	501	.....do.....	1	.....	.....	.....
13	Cotton warp-knit fabric ¹	914	.....do.....	.....	.....	.....	.....
14	Cotton gloves of warp-knit fabric.....	915, 1430	.....do.....	1	1	.....	.....
15	Cotton hosiery.....	916	.....do.....	1	1	.....	.....
16	Wall pockets.....	1313	.....do.....	1	.....	.....	.....1

¹ Extension of cotton-gloves investigation.

TABLE 3.—Investigations ordered under section 315, tariff act of 1922—Contd.

Investigation No.	Commodity.	Paragraph of tariff act of 1922.	Date ordered.	Number of applications received.	Request for—		
					Increase in duty.	Decrease in duty.	Assessment of duty on American selling price.
17	Artificial flowers.....	1419	Mar. 27, 1923	1	1	.....	.....
18	Linseed or flaxseed oil.....	54	May 4, 1923	2	.....	2	.....
19	Synthetic phenolic resin.....	28	.....do.....	1	.....	1	.....
20	Smokers' articles of synthetic phenolic resin.....	1454	.....do.....	1	1	.....	.....
21	Phenol.....	27	.....do.....	1	.....	1	.....
22	Cresylic acid.....	27	.....do.....	8	.....	8	.....
23	Brierwood pipes ²	1454	.....do.....	.....	.....	.....	.....
24	Print rollers.....	396	.....do.....	1	1	.....	.....
25	Taximeters.....	368	.....do.....	1	1	.....	.....
26	Cast polished plate glass ³	222	May 5, 1923	.....	.....	.....	.....
27	Logs of fir, spruce, etc.....	401	July 2, 1923	3	.....	3	.....
28	Metallic magnesium.....	375	July 27, 1923	1	1	.....	.....
29	Magnesite and magnesite brick.....	204, 201	Aug. 11, 1923	2	.....	2	.....
30	Rare sugars.....	504	.....do.....	1	1	.....	.....
31	Amino acids and salts.....	1, 5	.....do.....	1	1	.....	.....
32	Lace.....	920, 1430	Oct. 25, 1923	2	.....	2	.....
33	Wheat and wheat products.....	729, 730	Nov. 14, 1923	1	1	.....	.....

² Transferred to section 316.³ Extension of mirror-plate investigation.**Method and scope of investigations.**

The regulations of the commission provide that, whenever an investigation for the purposes of section 315 is ordered, a plan of the investigation, including an estimate of cost thereof, shall be prepared by the chief investigator in cooperation with the appropriate experts and shall be submitted to the advisory board for its consideration and approval. Such plan specifies, as far as practicable, the nature and extent of the services required of commodity, accounting, economic, and legal experts. As soon as the plan is perfected by the advisory board it is submitted to the commission for review and when finally approved becomes the basis of the investigational work. The chief investigator is instructed in writing to proceed in accordance with the plan approved by the commission and is charged with the administrative duty of carrying it out. Domestic and foreign field work is then undertaken. For this purpose, in most cases, cost schedules are carefully prepared, oftentimes after consultation with persons recognized as having a practical knowledge of the industry. These schedules are drawn up in the light of the best accounting experience and when finally approved by the commission become the basis of the intensive cost-production inquiries requisite for the ascertainment of domestic and foreign costs. The highly detailed character of these schedules and their great variety, resulting from the diversity of the industries under investigation, preclude full description. The schedules used by the commission have, in general, received the commendation of all interested parties. The commission's practice is to have the cost figures returned upon these schedules checked back to the original books of the producer.

The field work in foreign countries, in the nature of the case, can not proceed with the regularity and directness possible in the domestic field work. Some foreign producers have opened their

records to the agents of the commission and have assisted in the preparation of the cost data. In some cases all cost data have been refused. In other cases many of the details of costs have been withheld, but the fundamental elements of the price and cost of raw material, wages, and estimates of overhead expenses are usually obtained.

In addition to these cost data agents of the commission seek to obtain full information with respect to prices of products under consideration. Factory prices and wholesale prices, both for the domestic trade within a given country and for the export trade, are tabulated. Comparative wage schedules are prepared and information concerning other advantages and disadvantages in competition, such as mentioned in subdivision (c) of section 315, is gathered and collated.

In addition to the information thus directly obtained in the foreign field, analysis is made of prices of competing imported articles. The records of the New York customhouse are examined with a view to obtaining cost prices of individual shipments of imported articles.

Upon the completion of the field work, the mass of cost data thus collected is subjected to scrutiny, analysis, and review in the office of the commission at Washington, D. C. As far as is consistent with the statutory prohibition against disclosure of trade secrets or processes, a summary of the tentative results of the field investigation is usually made and submitted to the interested parties in advance of the public hearing.

Hearings.

As soon as the data collected in the field investigations are sufficiently elaborated to indicate that the work can be completed in time, a date is set for the public hearing and formal public notice given to interested parties by posting and publishing for at least 30 days.

At the public hearing all the interested parties appearing are afforded full opportunity to produce evidence and to be heard. All evidence given is reduced to writing and a stenographic transcript of each day's testimony is available to the parties on the following day. Unless, at the close of the testimony, the parties agree to present their arguments then and there, a subsequent day is appointed for filing briefs and for oral argument. The public hearing is then closed.

The following table shows the commodities upon which hearings have been held, with the dates of the hearing:

TABLE 4.—*Hearings held or ordered under section 315.*

(As of December 1, 1923.)

Commodity.	Date of hearing.	Commodity.	Date of hearing.
Paintbrush handles.....	July 17, 1923	Logwood extract.....	Nov. 12, 1923
Wall pockets.....	July 24, 1923	Potassium chlorate.....	Nov. 14, 1923
Logs of fir, spruce, etc.....	Aug. 6, 1923	Cotton warp-knit fabric.....	Nov. 16, 1923
Caseln.....	Aug. 13 and 14, 1923.	Cotton gloves made of warp-knit fabric.....	Nov. 16, 1923
Sodium nitrite.....	Sept. 10, 1923	Cotton hosiery.....	Nov. 20, 1923
Rare sugars and amino acids.....	Sept. 27, 1923	Wheat and wheat products.....	Nov. 26, 1923
Oxalic.....	Nov. 5, 1923	Magnesite.....	Dec. 5, 1923
Diethyl barbituric acid and derivatives.....	Nov. 7, 1923	Lace.....	Dec. 10, 1923
Barium dioxide.....	Nov. 9, 1923	Sugar.....	Jan. 15, 1924

¹ Preliminary.

PROCEEDINGS UNDER SECTION 316.

Section 316 of the tariff act of 1922 declares unlawful unfair methods of competition and unfair acts in the importation of articles into the United States the effect or tendency of which is to destroy or substantially to injure an industry, efficiently and economically operated in the United States, or to restrain or monopolize trade and commerce in the United States; the act further provides that, in order to assist the President in making any decisions under this section, the United States Tariff Commission is authorized to investigate any alleged violation on complaint under oath or upon its initiative. (See full text in appendix, p. 50.)

Section 316 follows in general the suggestions made to the Congress in the report, entitled "Dumping and Unfair Foreign Competition in the United States," submitted by the Tariff Commission in 1919. The intent of the section is to protect American industries from unfair foreign competition. In this connection the Tariff Commission has received a number of complaints or inquiries concerning alleged unfair competition, but only two formal applications for action.

Section 316 was devised to meet cases of unfair competition in the importation of goods. The word "the" was inadvertently inserted in a clause near the end of subsection (c), reading as follows: "That 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." In like manner, it is believed that certain phraseology in subsection (e) may interfere with the application of the section. The practices complained of may be those of foreign manufacturers rather than of importers, whose action in buying abroad can not be deemed unfair. The language of the latter part of subsection (e) limits the extreme penalty of exclusion to "articles * * * *imported* by any person violating the provisions of this act." A narrow construction of this phraseology might restrict the scope of the statute and in some cases nullify its intent. Similarly, the statute would be made somewhat more explicit if the words "exporter" and "sell for export" were inserted in subsection (a) and if line 6 of subsection (e) were changed to read "articles exported, sold for export, or imported * * *."

PROCEEDINGS UNDER SECTION 317.

Section 317 is framed in accord with the suggestions of the Tariff Commission contained in its report of 1919 entitled "Reciprocity and Commercial Treaties." In general, this section follows the precedent established by the maximum and minimum provisions of the act of 1909, which, to quote the conference committee, "had for its purpose the obtaining of equality of treatment for American overseas commerce." Section 317, however, is flexible, while the provision of the act of 1909 was inflexible and, as experience showed, comparatively ineffective, because it could not be adapted to the circumstances of each case.

Section 317, as finally enacted with certain House amendments, provides, in effect, that the President shall endeavor to secure the removal of all discriminations which foreign countries may inflict upon the commerce of the United States. The law recognizes that there may be cases (sanitary regulations may afford instances) in which a discrimination between American and certain other products is reasonable, but aside from such reasonable exceptions, every country which "discriminates in fact * * * in such manner as to place the commerce of the United States at a disadvantage compared with the commerce of any foreign country" is liable to discrimination against its commerce by the United States. The law itself thus defines discrimination and makes it clear that the point to be regarded is the effect upon American commerce and not the motive or intent of the foreign country in adopting its legislation or in adjusting its rates.

Section 317 covers discriminations of all varieties whether in customs duties or other charges, or in classifications, prohibitions, restrictions, or regulations of any kind. The Tariff Commission is to keep itself informed of all discriminations against the commerce of the United States and to make recommendations concerning the action to be taken. If, then, the foreign country does not cease its discrimination when the matter is brought to its attention, the President may impose upon such of its products as he determines new or additional duties of not more than 50 per cent ad valorem; and if the foreign country still persists in its discriminations total prohibition may be enforced.

In order to determine whether discriminations against American commerce exist and to obtain data in regard to the practical effect of the discriminations, questionnaires were sent to more than a thousand leading manufacturers and exporters in all lines of trade, asking them to report upon the existence and effects of discrimination against American products in their line of business. Information was also obtained through personal interviews with exporters.

Section 317, subsection (e), provides for countervailing duties to offset industrial advantages obtained in foreign countries through differential export duties in third countries (including colonies of the said foreign countries). For example, for some time the Indian government maintained upon raw hides and skins a differential export duty which allowed British tanners to obtain their raw material more cheaply than the American tanner could obtain the same materials, to the extent of 10 per cent of the dutiable value in India. This situation, and the proper measures to offset it, were under consideration by the commission at the time when the differential duty was repealed.

The Tariff Commission has compiled reports on three cases of alleged discriminations and is conducting investigations of other cases. In addition it has responded to several special requests of the President for information bearing upon our tariff relations with other countries.

The question may be raised whether the present law provides for industries of the United States sufficient safeguards from attacks made or threatened by other countries by way of export duties, re-

strictions, or embargoes upon raw materials. Section 317 provides for a countervailing duty to offset differential export duties, but the situation may be such that the remedy provided is inadequate.

Section 317 does not cover export duties, restrictions, or embargoes when these are without differential features. Some of our largest industries, notably rubber and tin, are entirely dependent on imported raw materials; others, such as the leather and paper industries, would be seriously crippled by the cutting off of foreign supplies.

PROCEEDINGS UNDER SECTION 318.

Section 318 of Title III of the tariff act of 1922 makes it the duty of the Tariff Commission, in addition to the duties previously imposed upon it by law, to ascertain conversion costs and costs of production, the selling prices of domestic and imported articles, and all other facts affecting competition between articles produced in the United States and articles imported into the United States. The commission is authorized to establish and maintain an office at the port of New York and to adopt an official seal which shall be judicially affixed.

Section 318 also amends Title VII of the revenue act of 1916 in two respects. It authorizes the commission 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; and to 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.

THE ADMINISTRATIVE WORK OF THE COMMISSION.

Increase in staff.

The entire personnel of the commission's organization on July 1, 1922, including six commissioners and the secretary, consisted of 96 persons. After the enactment of the special provisions contained in the tariff act of 1922, increasing the duties of the commission, it became necessary to enlarge the staff. This was not possible until the latter half of the fiscal year, inasmuch as no appropriation was made by that act. The work of reorganization was entered upon prospectively, however, and plans were drawn up for the necessary force to begin the new work. A supplemental appropriation in January, 1923, permitted the beginning of the selection of the requisite additions to the staff; technical experts and additional clerical assistants were appointed as rapidly as was possible with due regard to care in their selection and to the acquisition of additional office space. On June 30, 1923, the personnel consisted of six commissioners, the secretary, the chief economist, the chief investigator, 97 special experts, and 90 administrative and clerical employees. Of this number five were stationed in the New York office and three in Europe.

A comparison of the personnel of the commission on July 1, 1922, and on June 30, 1923, is shown in the following table:

	July 1, 1922.	June 30, 1923.
Commissioners.....	6	6
Secretary.....	1	1
Chief economist.....		1
Chief investigator.....		1
Special experts.....	39	97
Clerks assigned to commissioners.....	6	6
Clerks, including stenographers and typists.....	39	73
Duplicating-machine operators.....	1	2
Telephone operators and stock clerks.....	1	2
Messengers.....	2	6
Skilled laborer.....	1	1
Total.....	96	196

Classification of personnel.

The personnel classification act of 1922 extends to the Tariff Commission. The regulations of the Personnel Classification Board required the classification of the members and employees of the commission to be made as of May 15, 1923. This work, executed in consultation with the board, is now completed and the classification becomes effective, as provided by the law, on July 1, 1924. The salaries of employees as fixed by the commission correspond closely with the schedule prescribed by the Congress and involve but a small percentage of increase in the total remuneration to be paid.

Increase in office space.

The commission, on July 1, 1922, occupied about one-half of the third floor of the Old Land Office building between Seventh and Eighth and E and F Streets NW. The space then available for each employee, exclusive of the executive offices, was 56.28 square feet, a congestion rendering it impracticable to enlarge the force without additional space. Application was therefore made to the Public Buildings Commission to assign to the commission for its immediate needs the other half of the floor then occupied. This space was demonstrated to be the best suited to the commission's needs as it contains a room large enough for the public hearings required by the special provisions of the tariff act of 1922. After several months of negotiations, the space applied for was finally assigned to the commission, but it was not available for occupancy until May, 1923.

The commission therefore had on June 30, 1923, the entire floor of the building, comprising 21,597 square feet of space, including the hearing room. This allowed an average of 72.97 square feet of office space for each employee, about the minimum allotment of the Public Buildings Commission in its allocation of space in Government buildings. As the result of a steady increase in personnel, this average is now reduced to 61.39 square feet. It is pertinent here to call attention to the fact that additional space will be required for the increased force which the commission will need for the discharge of its specified duties.

The office of the commission at the port of New York occupies a single room in the customhouse, the use of which it has through the cooperation of the Treasury Department. This room has served

temporarily for the purpose of getting the work started, but additional space must be obtained before the necessary force for the work of that office can be properly organized.

Finances and appropriations.

The report of the commission for the last fiscal year called attention to the inadequacy of the appropriations to meet the requirements of work to be done. The commission submitted an estimate for the fiscal year 1924 in the sum of \$1,000,000, as the minimum amount which would enable it to function in accordance with the requirements of the new law. This estimate was reduced, the appropriation for the current fiscal year being \$700,000, an amount which restricts the commission's ability to respond to the demands upon it. The Bureau of the Budget has been requested to consider carefully the needs of the commission in this respect and to include in the estimates such an amount as the exigencies of economy will permit for the fiscal year ending June 30, 1925.

The expenditures made and obligations incurred by the commission for the fiscal year ended June 30, 1923, prior to the enlargement of the staff required by the provisions of the tariff act of 1922, were as follows:

Salaries of commissioners.....	\$45, 000. 00
Salaries of employees including retirement.....	255, 145. 53
Domestic investigations.....	23, 245. 72
Foreign investigations.....	10, 214. 95
Books of reference and publications.....	2, 635. 95
Printing and binding.....	14, 025. 32
Telephone and telegraph.....	1, 631. 79
Rent of building.....	7, 728. 40
Repairs and alterations.....	12, 989. 46
Office equipment, supplies, miscellaneous expenses.....	38, 890. 84
	<hr/>
	\$411, 507. 96

The commission's library.

There are 5,445 bound volumes and about 5,000 pamphlets in the library. During the year 911 new books and 282 newly bound periodicals and pamphlets were added, making a total of 1,193 accessions. Periodicals, consisting of 270 current trade, technical, and Government publications, show an increase of 33 over last year. About one-third of the total number received are obtained without expense. The library serves members of the commission's staff as well as other departments and officials in Washington, circulating in all 36,207 books and periodicals.

Respectfully submitted.

THOMAS O. MARVIN,
Chairman.

WILLIAM S. CULBERTSON,
Vice Chairman.

DAVID J. LEWIS.
EDWARD P. COSTIGAN.
WILLIAM BURGESS.
HENRY H. GLASSIE.

APPENDICES.

APPENDIX I. ACT CREATING A TARIFF COMMISSION.

The act of Congress approved September 8, 1916, entitled "An act to increase the revenue, and for other purposes," contains the following provisions establishing the United States Tariff Commission:

TITLE VII.—TARIFF COMMISSION.

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.

SEC. 701. That each commissioner shall receive a salary of \$7,500 per year, payable monthly. The commission shall appoint a secretary, who shall receive a salary of \$5,000 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.

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.

All of the expenses of the commission, including all necessary expenses for transportation incurred by the commissioners or by their employes 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 its itemized vouchers therefor approved by the commission.

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.

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.

SEC. 702. That it shall be the duty of said 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.

SEC. 703. That 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. 704. That 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.

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. 706. That for the purposes of carrying 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 subpoenas, and members and agents of the commission, when authorized by the commission, may administer oaths and affirmations, examine witnesses, take testimony, and receive 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 subpoena the commission may invoke the aid of any district court of the United States 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 subpoena 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.

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 this title or any order of the commission made in pursuance thereof.

The commission may order testimony to be taken by deposition in any proceeding or investigation pending under 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.

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 subpoena 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 subpoena 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.

SEC. 707. That the said 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 commission and shall detail, from time to time, such officials and employees to said commission as he may direct.

SEC. 708. It shall be unlawful for any member of the United States Tariff Commission, or for any employee, agent, or clerk of said 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 commission, or by order of said 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. The commission shall have power to investigate the Paris Economy Pact and similar organizations and arrangements in Europe.

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.

APPENDIX II. PROVISIONS UNDER THE ACT OF SEPTEMBER 21, 1922, WITH REFERENCE TO THE DUTIES OF THE TARIFF COMMISSION.

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 classification 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. Thirty days after the date of such proclamation or proclamations such changes in classification shall take effect, and such increased or decreased duties 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): *Provided*, That 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.

(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 cost 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.

(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.

Investigations to assist the President in ascertaining differences in costs of production under this section shall be made by the United States Tariff 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.

The President, proceeding as hereinbefore provided for in proclaiming rates of duty, shall, when he determines that it is shown that the differences in costs of production have changed or no longer exist which led to such proclamation, accordingly as so shown, modify or terminate the same. 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, 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.

(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.

(e) The President is authorized to make all needful rules and regulations for carrying out the provisions of this section.

(f) 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.

SEC. 316. (a) That 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) That to assist the President in making any decisions under this section the United States Tariff Commission is hereby authorized to investigate any alleged violation hereof on complaint under oath or upon its initiative.

(c) That 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 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 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 Appeals by the importer or consignee of such article; that 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 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 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 Appeals.

(d) That the final findings of the commission shall be transmitted with the record to the President.

(e) That 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 aforesaid, he shall direct that such articles as he shall deem the interests of the United States shall require, 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; and that the decision of the President shall be conclusive.

(f) That 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) That any additional duty or 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. 317. (a) That 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 any foreign country whenever he shall find as a fact that such country—

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;

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) 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 of said country as he shall deem the public interests may require shall be excluded from importation into the United States.

(c) That 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) Whenever the President shall find as a fact that any foreign country places any burdens 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, not to exceed 50 per centum ad valorem or its equivalent, 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) 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) 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 importation 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) It shall be the duty of the United States Tariff 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) 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) That 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 the United States and its possessions), within which separate tariff rates or separate regulations of commerce are enforced.

SEC. 318. (a) That 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, 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.

(b) When used in this section—

The term "article" includes any commodity, whether grown, produced, fabricated, manipulated, or manufactured;

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.

(c) In carrying out the provisions of this section 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 section, 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.

(d) 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.

(e) The United States Tariff Commission is authorized to adopt an official seal, which shall be judicially noticed.

(f) The second paragraph of section 706 of the revenue act of 1916 is amended to read as follows:

"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 subpoena 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 subpoena 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."

APPENDIX III. EXECUTIVE ORDER AND RULES OF PROCEDURE BEFORE THE UNITED STATES TARIFF COMMISSION UNDER SECTIONS 315, 316, AND 317 OF TITLE III OF THE TARIFF ACT APPROVED SEPTEMBER 21, 1922.

Executive order:

It is ordered, that all requests, applications, or petitions for action or relief under the provisions of sections 315, 316, and 317 of Title III of the tariff act approved September 21, 1922, shall be filed with or referred to the United States Tariff Commission for consideration and for such investigation as shall be in accordance with law and the public interest, under rules and regulations to be prescribed by such commission.

WARREN G. HARDING.

THE WHITE HOUSE, October 7, 1922.

Application for investigation:

Application for an investigation under section 315, 316, or 317 of Title III of the tariff act approved September 21, 1922, may be made by any person, partnership, corporation, or association.

An application is not required to be in any special form but it must be in writing and signed by or on behalf of the applicant and in the case of an application under section 316 it must be under oath. Every application must state the name, legal residence, business address, occupation and business connection of the applicant, and contain a short and simple statement of the relief sought and the grounds therefor.

No investigation shall be ordered by the commission unless such application or preliminary investigation discloses to the satisfaction of the commission that there are good and sufficient reasons therefor under the law.

If the information contained in the application is deemed by the commission to be insufficient, the commission may permit the applicant to amend the same or to submit evidence, orally or in writing.

Preliminary finding under section 316:

In the case of applications for an investigation under section 316 the commission shall consider the application and the evidence submitted therewith with a view to determining whether the entry of any goods shall be forbidden pending further investigation in accordance with subdivision (f) of section 316.

Investigations under sections 315 and 316:

An investigation may be ordered by the commission under section 315 or 316 either upon the initiative of the commission or upon application.

The commission will not be confined to the issues presented in an application, but may broaden, limit, or modify the issues to be determined.

The commission shall issue a notice of the nature and scope of any investigation which it may institute under section 315 or 316 and such notice shall be published in "Treasury Decisions," and in the weekly edition of "Commerce Reports," by one insertion in each thereof.

Appearances:

Any person, partnership, corporation, or association showing to the satisfaction of the commission an interest in the subject matter of an investigation ordered by the commission, may enter appearance in such investigation in person or by a representative.

Hearings under sections 315 and 316:

Parties who have entered appearances in investigations under sections 315 and 316 shall be notified of the time and place of public hearings by registering and mailing a copy of the notice thereof addressed to each of such parties at the place of business thereof, and at such time and place, except on final hearing, such parties shall be afforded opportunity to offer such relevant testimony, both oral and written, as the commission may deem necessary for a full presentation of the facts involved in such investigation.

Hearings shall be public unless the commission orders otherwise.

Evidence, written or oral, submitted in hearings shall upon order of the commission be subject to verification from the books, papers, and records of parties in interest. Such further investigation may be had as the commission shall order.

Investigations and hearings under section 317:

If in any investigation under section 317 it becomes necessary in the judgment of the commission to order a hearing a notice shall be given and hearings shall be had, as provided with respect to hearings under sections 315 and 316.

Witnesses and subpoenas:

Witnesses, unless otherwise ordered by the commission, shall be examined orally.

The attendance of witnesses and the production of documentary evidence may be required from any place in the United States at any designated place of hearing.

Any member of the commission may sign subpoenas and members and agents of the commission, when authorized by the commission, may administer oaths and affirmations, examine witnesses, take testimony, and receive evidence.

The commission may order testimony to be taken by deposition in any proceeding or investigation at any stage of any 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.

Witness fees and mileage:

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 service in the courts of the United States. Witness fees and mileage shall be paid by the party at whose instance the witness appears.

The commissioner or investigator in charge of investigations:

The commissioner or investigator in charge of any investigation shall review all the evidence, oral and written, and all other information gathered in such investigation by the commission, and shall summarize the same and prepare for the commission in writing a report.

Parties who have entered appearances shall, prior to the filing of briefs, have opportunity to examine the report of the commissioner or investigator in charge of the investigation and also the record, except such portions as relate to trade secrets and processes.

Briefs:

Briefs may be filed at the conclusion of the testimony in each investigation. The commissioner or investigator in charge of the investigation shall fix a time within which briefs shall be filed and notice thereof shall be given by registered mail to all parties of record.

Briefs shall be printed in such form and manner as the commission shall direct.

Final hearings and findings:

Final hearings shall be before the commission. Parties who have previously entered appearances may file briefs and, upon permission being granted by the commission, present oral arguments. The findings of the commission and of the members thereof shall be in writing and shall be transmitted, together with the record, certified by the Secretary under the seal of the commission, to the President for his action under the law.

Appeals under section 316:

Appeals on matters of law under section 316 shall be governed by the rules relating to appeals to be taken to the United States Court of Customs Appeals from decisions of the United States Board of General Appraisers.

APPENDIX IV. REPORT TO THE PRESIDENT ON THE RELATION OF THE TARIFF ON SUGAR TO THE RISE IN PRICE OF FEBRUARY-APRIL, 1923.

On March 27, 1923, the following telegram was received from the President:

"Have the Tariff Commission make an immediate inquiry into the relation of the sugar tariff to the current prices of that commodity. It is difficult to believe that the duty on sugar can have any part in making the abnormal prices which prevail, but if the commission finds there is any ground for believing the duty to be even partially responsible, I shall be ready to proclaim a reduction in duty as provided by law."

In making its report in response to the foregoing telegram, the Tariff Commission acts upon the understanding that the President's request was distinctly directed to a specific and definite question, namely, whether the existing tariff duty on sugar is related to the current prices of sugar. In other words, the commission understands that it is requested to ascertain for the President whether or not the recent marked increase in the price of sugar during February-April, 1923, is attributable, in whole or in part, to the tariff duty fixed by the act of September 21, 1922.

Even in normal times numerous factors tend to affect the price of sugar in the United States, the present and anticipated demand of all countries of the world, the present stocks and anticipated production of all producing countries, the general credit situation, the present and anticipated prices of substitute or derivative products, the fluctuations in foreign exchanges, the changes in tariff rates here and abroad, and other factors.

In the last few years there have been uncertain elements, such as the degree of recovery of the purchasing power of Europe, the degree of restoration of the European beet-sugar industry, and the reorganization and integration of the Cuban industry following the havoc wrought by the speculation of the year 1920. A tariff on sugar in the United States is only one factor in an equation with numerous variables.

SUGAR SUPPLY OF THE UNITED STATES.

The following table shows the sources of the sugar supply of the United States:

Sources of United States sugar supply, domestic and foreign.

	Pre-war average, 1910 through 1914.	7-year average, 1915-1921.	12-year average, 1909-1921.
Domestic:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Cane (Louisiana and Texas).....	7.87	5.38	6.42
Beef.....	15.15	18.84	17.30
Total.....	23.02	24.22	23.72
Insular possessions:			
Hawaii.....	13.86	13.05	13.39
Porto Rico.....	8.40	9.21	8.87
Philippines.....	2.94	2.48	2.67
Total.....	25.20	24.74	24.93
Total domestic and insular possessions.....	48.22	48.96	48.65
Foreign countries:			
Cuba (on which tariff concession is allowed).....	47.91	48.53	48.27
Others (on which full duty is paid).....	3.87	2.51	3.08
Total foreign.....	51.78	51.04	51.35
Total consumed.....	100.00	100.00	100.00

It will be noted from the above table that since 1909 Cuba has been supplying practically all the duty-paid sugar imported into the United States. All the cane sugar from Cuba, as well as the cane sugar from the insular possessions, is refined in the seaboard refineries of the United States before passing into consumption. All but a minor portion of this raw sugar tests at 96° by the polariscopic test. Therefore all raw-sugar statistics are given in terms of sugars of this kind. Cuban sugar has had a preferential rate of 20 per cent below the duty fixed by the tariff acts since the reciprocity treaty with Cuba became effective in 1903. Inasmuch as all but a minor portion of the duty-paying sugar of the United States comes from Cuba, the effective tariff rate on raw sugar is the rate applicable to 96° Cuban raw sugar. Under the act of 1913 that rate was 1.0048 cents per pound. Under the emergency tariff act of 1921 it was 1.60. Under the tariff act of 1922 it is 1.7648. The sugar which enters into the wholesale and retail market of the United States consists of numerous grades of refined sugar, the prices of which are, however, adjusted to the market quotations of what is known as fine granulated sugar.

As the price of fine granulated sugar throughout the period examined in this report closely reflected changes in the price of the raw cane sugar, it will be necessary in the main for the purposes of this inquiry to examine only those influences which have brought about the rapid rise in the price of raw sugar.

RECENT FLUCTUATIONS IN SUGAR PRICES.

The "current" price referred to in the President's telegram of March 27 is the most recent of the marked fluctuations in sugar prices which have characterized the sugar market since the outbreak of the Great War. Previous to 1914 there were only relatively minor fluctuations in sugar prices as compared with the changes subsequent thereto. As will be noted from the diagram attached to this report, the present advance which has attracted so much attention is relatively small as compared with the rise in 1920; it is considerably less than the advance in the latter part of 1919; and, though somewhat sharper, about equals the advances in the years 1914, 1916, and 1917. Furthermore, it will be noted that in the first week of January, 1922, the price for Cuban 96° raw sugar dropped to 1.81, cost and freight, the lowest point recorded. Since that date there has been a general upward trend, which has continued to the present time, with temporary interruptions.

In order to understand the rise in the price of sugar in 1923, some account is necessary of the circumstances which led to the abnormally low price of January, 1922, and the previous marked fluctuations.

THE WAR'S EFFECT ON THE SUGAR INDUSTRY.

Table 1, attached to this report, shows the effect of the war upon the world's production of sugar and the changes in each producing country from the crop year 1913-14 to date. The outstanding effects of the war, in so far as they are pertinent to the present situation, may be summarized as follows:

(1) The collapse of the European beet-sugar industry from approximately 8,000,000 long tons in 1913-14 to 2,589,923 tons in 1919-20, with a partial recovery up to the crop year 1922-23 to 4,730,500 tons.

(2) The rapid compensatory increase in cane-sugar production in the same period from 9,801,536 long tons in 1913-14 to 12,675,896 tons in the 1922-23 crop. It will be noted that the increase in the world's cane-sugar production is mainly accounted for by Cuba, which has increased its production from 2,597,000 tons in 1913-14 to around 4,000,000 tons in the last three crops. Java increased her production during the same period about 500,000 tons.

(3) The total world production, cane and beet, for 1922-23 is estimated at 18,208,000 tons as against 18,436,000 tons in 1913-14 and 18,483,000 tons in 1914-15. The present production of cane and beet combined is thus only approximately the same as it was eight years ago.

(4) The severe reduction in the beet-sugar export trade of the European countries has operated to the advantage of Cuba, and, to a smaller extent, to the advantage of Java, which producing countries now supply raw cane sugar to the countries formerly importing European beet sugar.

As the United States, even in pre-war years, depended upon Cuba for about half of its consumption, the additional dependence of other importing countries upon Cuba for the greater portion of the supply to compensate for the deficit in the European beet-sugar production has made the sugar market extremely sensitive to the estimates of the Cuban crop. Uncertainty as to the effect of a possible resumption of beet-sugar production in European countries year by year, doubt as to the future consumption of countries which have been forced since the war by reduced purchasing power to curtail sugar imports, the possibility of modification of the war-time duties of European countries, the imminence of de-control of sugar in countries, such as Germany, which have continued their war-time governmental regulation over price and distribution of sugar—all these factors have contributed to the continuance of an unstable sugar market in the post-war period.

Reflecting these unstable conditions, there have been wide fluctuations in the price, accompanied by three distinct dislocations of sugar supplies, prior to the present rapid rise in price of sugar.

DISLOCATIONS OF SUPPLY.

The first dislocation of sugar stocks as the result of the war was in Java. About the time of the armistice approximately 1,500,000 tons had accumulated there, owing primarily to a scarcity of shipping facilities during the war. The existence of this large surplus threatened a post-war depressing effect on the market. Owing in part, however, to the low price which Javan producers accepted in order to dispose of this large stock, and partially as a result of the formation of two large marketing associations—the Associated Java Sugar Producers and Java Sugar Exporters' Association—the sale and distribution of this stock was effected shortly after the signing of the armistice. This Javan sugar partially replenished the war-time depleted stocks, particularly in the Far East.

During 1920 and 1921 a similar situation developed in Cuba. Liquidation of the war-time control of sugar in the United States, a severe drought in Cuba which reduced the crop by 600,000 tons from the first estimates, and an exceptionally high price level in the United States were accompanied by a precipitous rise in the price of raw sugar from the governmentally controlled price of 7.28 cents per pound (duty paid at New York) in the middle of 1919 to 23.57 cents on May 19, 1920. (See Table 2.) This abnormally high price attracted sugar to the United States from all parts of the globe, the receipts of full-duty sugars during 1920 for domestic consumption amounting to 554,019 long tons as against only 57,738 tons in the preceding year. The general fall

of prices in the middle of 1920 thus came upon the sugar market in the United States at a time when it was in an unusually vulnerable situation, owing to accumulation of supplies purchased at top prices. Consequently the price of raw sugar, duty paid, at New York dropped continuously from 23.57 cents per pound on May 19, 1920, to 5.32 on December 31, 1920.

This drop in prices brought demoralization to the sugar market and financial ruin to traders and producers and to some of the banks which supplied them with credit for their operations. A moratorium which was declared in Cuba in 1920 prevented failures during that year, but during 1921 many Cuban banks suspended payment and one went out of business. Under these conditions many of the stronger sugar-producing companies under American management and capital and some of the American banks either purchased the Cuban mills which were no longer in a position to continue in business or assumed the operation of them. This transition from Cuban to American operation and financial support is responsible in part for the present marketing strength of the producers in Cuba.

The rapid downward trend of the price of sugar in the latter part of 1920, shown in Table 2, caused the distributing trade to carry only the barest minimum stocks for current requirements. With sugar dropping not by fractions of a cent but by several cents from week to week, there was a heavy risk involved in carrying any but day-to-day supplies. Moreover, there were large domestic crops in 1921. The outcome was an abnormally slow movement of Cuban sugar in that year. Exports to the United States in 1921 for domestic consumption (refined value) were only 1,866,153 long tons, as compared with 2,127,461 in 1920. Total exports from Cuba for the 1921 crop were only 2,756,812 long tons of raw sugar as against 3,326,100 in 1920 and 3,829,912 in 1919. Because of these relatively small exports, there accumulated in Cuba an unsold surplus of raw sugar, the carry-over into 1922 being approximately 1,000,000 tons.

In an effort to relieve the plight of the producers, a Cuban finance committee was created early in 1921 by agreement of the Cuban sugar producers and the Cuban Government to function as a centralized marketing agency. The price of raw sugar continued to drop, however, during 1921 until the abnormally low point was reached of 1.81 cents c. & f. Cuba (3.42 cents per pound duty paid).

On December 21, 1921, the Cuban finance committee was abolished and a free market in Cuba was restored. A strong buying movement followed, accompanied by a gradual rise in price, which continued throughout the year 1922 (Table 3), not without temporary recessions, however. The remarkable total of 2,890,571 long tons of Cuban sugar was imported into the United States for domestic consumption in that year as against only 1,866,153 tons the previous year (1921), and 2,127,461 tons in 1920. The result was an increase in the distribution of sugar in the United States from all sources of supply for the year 1922 of about 1,000,000 tons over the previous record year, 1921, an increase of approximately 24 per cent, as compared with an average annual increase in consumption of only 5.4 per cent in the last 98 years.

Thus the war-time accumulation of unsold sugar stocks, which had appeared first in Java, seems to have reappeared in Cuba a year or so later. The import statistics indicate that a large part of this stock was moved to the United States during 1922. Whether in view of the relatively low price for sugar during 1922 and the abnormally small imports of the previous year all this sugar was consumed, or a large portion is being held as "invisible" stocks, can only be a matter of conjecture. The trade uses the term "invisible" to cover the stocks in the hands of wholesalers; sugar-using industries, such as ice-cream manufacturers and canners; jobbers; retailers; and household stocks. "Visible" stocks, on the other hand, include the stock on hand in United States cane-sugar mills and refineries, beet-sugar mills, and the Cuban ports. The calculations made by sugar statisticians, which show a narrow margin between supply and consumption for 1923, assume that there is no abnormally large invisible stock in the United States at the present time, and are based on the presumption that the consumption for 1923 will equal the 1922 record.

THE CURRENT RISE IN PRICE, 1923.

The above historical summary gives the causes underlying the marked fluctuations in sugar prices prior to the current rise. It indicates that the sugar trade faced the year 1923 with a factor of augmented uncertainty, namely, the possible consumption in the United States in 1923. Except for the year 1918,

when the country was under war-time rationing, there had not been any marked change in the consumption of sugar in the United States from year to year. The yearly increase has averaged 5.4 per cent for the last 98 years. In 1922, however, 5,000,000 tons were available, or 24 per cent more than in any previous year. As this amount was equal to approximately 60 per cent of the world's exportable surplus, or 30 per cent of the world's production, the uncertainty as to this factor was bound to become an important market influence.

It has also been shown that the Cuban producer entered the year 1923 in a strong marketing position. As far back as October, 1922, it had become clear that owing to the heavy sales during 1922, there would be no Cuban carry-over into the 1923 crop, and that even if Cuba produced a large crop in 1923 it would have considerably less sugar available for export than in the year 1922.

Furthermore, as far back as October 26, 1922, Willett & Gray issued its first estimate of the world crops for 1922-23. It estimated the United States beet crop at only 650,000 long tons, a sharp reduction from 911,190 for the previous year (1921-22), and 969,419 tons for the crop year 1920-21. The Louisiana crop was estimated at 215,000 tons, which also showed a decline from the preceding crop of 289,669 tons, although considerably larger than the crop year 1920-21 of 150,996 tons.

In the latter part of 1922 there appeared in the press articles indicating a probable shortage for 1923 and discussing the prospects for sugar prices. Such papers as the *Journal of Commerce*, the *Magazine of Wall Street*, and the *New York Commercial*, and some of the sugar-trade journals published articles during December, 1922, and January, 1923.

IMMEDIATE FACTORS STIMULATING THE PRICE ADVANCE IN FEBRUARY-MARCH, 1923.

The underlying conditions in the sugar market at the beginning of 1923 have been noted. It remains to trace the immediate factors which entered into the current rise in the price of sugar.

LAMBORN & CO. STATISTICAL REPORT.

During January there was a decline in the price of Cuban raw sugar, due in large measure to the competition of domestic beet and cane sugars in the United States. According to the figures issued by the Department of Commerce, based on returns from the factories and mills, at the beginning of January there was a stock on hand in beet-sugar factories of 477,780 short tons out of a total crop of about 728,000 short tons, and a stock of Louisiana cane sugar of 46,907 tons out of a total crop of about 240,000 short tons. Production for January amounted to 5,241 tons of beet and 38,014 tons of cane. During this month 55,471 short tons were shipped from the cane-sugar factories in Louisiana and 63,854 tons from the beet-sugar factories. The price f. o. b. Cuba dropped from 3.40 to 3.165 cents per pound (Table 3), this being a sale for February shipment. The sales on a c. & f. basis exhibit a similar decline from 3.75 on January 4, to 3.31 on January 24. Duty-paid prices for raw sugar at New York declined in a similar manner from 5.65 on January 3 to 5.02 on January 19. On January 23, 1923, Lamborn & Co., a firm of New York brokers, with offices throughout the United States and abroad, published its special study of the world sugar supplies, giving in detail estimates of supply and requirements of raw sugar for all countries of the world for the year 1922-23. This report stated: "In view of the fact that there is not enough sugar available to supply a normal increase in consumption, prices will undoubtedly reach a higher level throughout the year, and consumption will be thus reduced." This conclusion was based on an estimate of a consumption in the United States of 5,000,000 tons (raw value) and a Cuban crop of 4,222,000 tons. The first increase in the price of sugar in 1923 occurred on the date of this report, January 23, 1923, when the price advanced from 5.02 to 5.09 duty paid.

There was another increase in the price of duty-paid raw sugar of 12 cents per hundred pounds on the 27th of January. There were further increases of 7 cents per hundred pounds February 1, 12 cents on February 2, and 13 cents on February 3. Only one decline occurred, 7 cents on the 6th, which was immediately recovered on the next day, and was followed by successive advances of 12 and 13 cents per hundred pounds, respectively, making the price of raw sugars, duty paid, 5.78 cents on February 9.

THE GUMA-MEJER FIRM'S REDUCED ESTIMATE OF THE CUBAN CROP.

On February 9 the Wall Street Journal stated that a considerable drought in eastern Cuba might reduce the crop, and that several conditions pointed to higher prices in sugar. On the same day the Associated Press announced that a world sugar shortage for 1923 was indicated in a report on world production and consumption of sugar by the Department of Commerce. On the following day, February 10, the price of raw sugar increased a quarter of a cent. On February 12 the Secretary of Commerce, commenting on the sugar survey issued by his department, stated that ample sugar would be available this year for all estimated needs and that there was no cause for alarm in the situation because of the carry-over from the preceding year, which would leave a surplus of 476,000 tons at the end of the year. On February 13 Mr. Julius Klein, director of the Bureau of Foreign and Domestic Commerce of the Department of Commerce, issued the following telegram:

"The Department of Commerce has made no statement that there will be a sugar shortage. The total stocks and production collected from all parts of the world and issued on Friday showed an estimated total of available sugar for consumption in 1922-23 of 19,511,000 tons as against an estimated world consumption of 19,035,000 tons, thus indicating a surplus of 476,000 tons at the end of the year.

"The only basis for misinterpretation in certain press dispatches of the department's statement, which you probably had not seen, is that the statistical position indicated that the end-year carry-over would be less than the abnormally heavy carry-over since the war."

On the 12th the firm of Guma-Mejer announced a reduction from an earlier estimate of 4,193,800 tons to 3,800,000 tons. The sensitiveness of the sugar market to estimates of the Cuban crop was indicated by the increase of 1.12 cents per pound in the price of raw sugar in the two days which followed, making the price 7.15 on February 14. During the rest of February and March there were statements and counterstatements by sugar statisticians, Government bureaus, sugar refiners, and the press generally, with regard to the whole situation, and there were marked declines and subsequent increases in price through March 19. Thus, for example, on February 14, the president of the National Sugar Refining Co. said:

"There will be plenty of sugar for everybody unless there is speculation and everybody tries to buy their summer requirements in the next month or two, in which case there will be much higher prices."

The Federal Sugar Refining Co. on the same day announced that their Cuban representative believed there was no reason for changing the 4,400,000-ton estimate of the Cuban crop. Statements similar to the above were made by Willett & Gray and Arbuckle Bros. On the following day the price of raw sugar dropped to 6.53 cents per pound from 7.15 on the previous day. On February 16 the firm of Guma-Mejer was quoted as saying that it feared the Cuban crop would fall below 3,800,000 tons. On the same day an article appeared in the Wall Street Journal indicating a reduction of the crop. On the following day, February 17, the price of raw sugar again rose to 6.78 cents per pound and on the 19th to 6.96 cents. After some fluctuations between 7.41 and 7.16 cents the price settled at 7.28, which continued into the first week of April. On April 7 there was a rise to 7.45 and, following a report in the press on April 9 that the Cuban secretary of agriculture had estimated the size of the Cuban crop at 3,733,061 long tons, thus confirming the opinion of the firm of Guma-Mejer, there was a further rise to 7.66 cents on April 11.

During March the figures of the outturns of the Cuban centrals that had finished grinding became available. These early reports showed a significant decline from the December estimates made by the statisticians. By the end of March such Cuban centrals as had then finished grinding showed a production of 449,773 bags as compared with their 1922 production of 712,331 bags.

The upward movement in the price of raw sugar was accompanied by a large volume of transactions on the New York Coffee and Sugar Exchange, as shown by the following table:

Sales by months on the New York Coffee and Sugar Exchange.

[Compiled from the Journal of Commerce.]

	Tons.
1922—June	712, 500
July	752, 000
August	938, 100
September	673, 600
October	520, 600
November	424, 600
December	338, 000
1923—January	404, 300
February	1, 318, 500
March	954, 500

During February and March, 1923, the prices f. o. b. Cuba mounted in approximately the same degree as the duty-paid price. The sales, however, were few in number. A sale was reported at 3.28 on January 24 for immediate shipment to France. From this time forward until February 9 there was no f. o. b. sale. On this date, however, a sale was made at 4 cents, showing an increase of 0.72 cent per pound. The next f. o. b. sale was made a week later, on February 17, at 5.00, an increase of 1 cent over the previous sale. Further sales were made at 5.10, 5.11–5.40 on the 20th and 21st, respectively. On the 27th a sale was made at 5 cents. Twelve days intervened before the next f. o. b. sales, March 12, at 5.50–5.55. On March 14 a sale was made as high as 5.60, after which there was a decline a week later to 5.30 (March 21), followed by a recovery to 5.50–5.55 on March 27.

With respect to the movement of beet and cane sugar during the above period of rising prices the situation as shown by figures of the Department of Commerce was as follows: During January, as stated above, 55,471 short tons were shipped from the cane-sugar factories in Louisiana and 63,854 tons from the beet-sugar factories. By the end of January, when the upward movement in prices started, there was a stock on hand in the Louisiana cane-sugar factories of 29,450 tons out of a crop of about 240,000 short tons and 419,167 tons in the beet-sugar factories out of a crop of 728,000 short tons.

Deliveries of beet sugar for February were 111,867 tons, leaving stocks at the end of the month of 307,557 tons. Sales during February were 146,989 tons. The price of beet sugar followed the price for refined cane sugar at New York, rising from 6.50 on January 30 to 8.90 on February 24 (quotations at Chicago). It will be seen then that the beet-sugar factories entered March with almost one-half of their crop of beet sugar undelivered. While figures for the February movement of the domestic cane crop are not yet available, it may be assumed that most of the 29,450 tons left at the end of January were delivered in February.

TARIFF DUTIES AND THE CURRENT PRICE OF SUGAR.

Prior to the present rate of 1.7648 cents per pound on Cuban 96° raw sugar, the rate was 1.60 cents per pound, established by the emergency tariff act of May, 1921, which in turn replaced the rate of 1.0048 cents per pound in the tariff act of 1913.

Between the enactment of the tariff act of 1913 and the current rise in price nine years have elapsed, during which period profound economic and political changes have occurred, so that the relation between the tariff rate of 1913 and

the current rise is obscured. With respect to the relationship of the increase established by the emergency tariff act of May, 1921, of 60 cents per 100 pounds, the evidence is clearer. The relation of the increase of 16 cents per 100 pounds of the tariff act of 1922 to the current increase in price is mathematically ascertainable.

THE EMERGENCY TARIFF ACT OF MAY, 1921.

The market in 1921 was dominated almost exclusively by one factor—the accumulation of large stocks in Cuba, which piled up by the end of the year into a carry-over into 1922 of about 1,000,000 long tons of raw sugar against a normal carry-over of about 100,000 tons. Under the influence of this factor, the price of sugar, raw and refined, went down continuously throughout the year 1921 from 4.50 cents per pound on January 6, 1921, to 1.81 cents on December 29. Under such conditions, the larger proportion of the duty was borne by the Cuban producer. That the American refiner bore part of the tariff is indicated by the rapid decline in his margin throughout the year from 2.38 cents on January 8, 1921, to 1.48 cents on December 29, 1921, as shown in the report on the emergency tariff act published by the Tariff Commission in 1922 (pp. 109–115).

With the growing marketing strength of the Cuban producer in 1922, under the influence of the market factors described above, the price of raw sugar increased from 1.81 cents on December 29, 1921, to 3.34 cents on September 7, 1922, indicating that by that date the American buyer of raw sugar was paying the whole or the major portion of the duty. The respective proportions of the duty paid by the American buyer of raw sugar and the ultimate consumer of refined sugar are not determinable by statistical methods.

THE TARIFF ACT OF 1922.

To determine the relation of the increase of 16 cents per 100 pounds established by the tariff act of 1922 to the current price of sugar, it is necessary to compare the movement of prices for raw and refined sugar from January 1, 1922, to date. As shown by Table 3, there was a steady rise in 1922, with occasional recessions, in the price of raw sugar, duty paid, from 3.42 cents on January 3 to 5.36 cents on July 25. A recession occurred in August, continuing down to 4.61, duty paid, on September 19. Such a recession commonly occurs in normal times under the influence of the anticipated movement of new crop beet sugars both in the United States and abroad.

In the week prior to the enactment of the tariff act of 1922, raw sugars were firm at 3 cents, sales being made at 3 cents, c. & f. (4.61 duty paid), sales at this price being made on September 18, 19, and 20. On September 22, the day on which the new tariff rate went into effect, a sale was again made at 3 cents, c. & f., so that there was no change in the Cuban price of raw sugar immediately following the establishment of the new rate. The Cuban producer did not absorb the increase in the tariff. On September 28 the c. & f. quotation mounted to 3.09 cents and thereafter mounted to higher levels following cabled reports showing a European beet-sugar crop less than previously estimated. American refiners made no purchase of raws for a few days after the new rate was established. They were unwilling to pay the increased duty, while the Cubans were unwilling to offer raw sugars at a concession equivalent to the increase established in the act. Willett & Gray's Weekly Statistical Trade Journal of September 28, 1922 (p. 462) states:

"This condition obtained until Monday, when the National refinery decided that, in their opinion, there was no indication of Cuban sellers considering prices below 3 cents, c. & f., so they purchased some 8,000 tons of sugar, part from store and part afloat, at this quotation, establishing the duty-paid quotation, under new tariff conditions, at 4.77 cents. Since that time the market has remained steady on the 3-cent c. & f. basis."

It remains to be seen whether the refiners absorbed this increase or passed it along to the consumer. The refiners' margin during July and August, 1922, ranged from the low of 1.26 on July 18 to the high of 1.735 on August 23. The price of refined dropped from 6.86 cents per pound on July 26 to 6.125

cents per pound on September 14, a decline of 0.735 cent per pound, while raw sugar, duty paid, dropped from 5.36 cents per pound on July 25 to 4.86 cents per pound on September 14, a decline of 0.50 cent per pound. But although the price of raw sugars dropped further from 4.86 cents per pound on September 14, to 4.61 cents per pound on September 19, a decline of 0.25 cent per pound, no reduction was made in the price for granulated. The refiners' margin, therefore, stood at 1.515 on September 19, as compared with the range of 1.26-1.735 noted above. If the usual trade practice had been followed, the refiners' margin would have been reduced a few days later to reflect the decline in the price of raws from 4.86 to 4.61. However, the enactment of the new rate on September 22, and the consequent increase in the price of raw sugar to the refiner from 4.61 to 4.77, as explained above, interfered with the usual trade practice, and the reduction otherwise possible was not made. Such a reduction, even if made, however, could have continued for only a few days, since the prices of raw sugars as shown above (f. o. b. price, cost and freight price, duty-paid price), all began to rise at the end of September and corresponding rises in the price of refined necessarily followed. No increase was made, however, subsequently by the refiners during 1922 in the price of granulated to cover the increase in the price of raws of 16 cents per 100 pounds, due to the new tariff. In 1923, however, under the influence of a strong demand for sugar, owing to conditions described above, refiners were enabled by the beginning of March to pass this increase along as indicated in the following table:

	Cents.
Highest ¹ price paid for Cuban raws in 1923 (March 15) -----	7.41
Price for Cuban raws prior to enactment of tariff act (September 19, 1922) -----	4.61
Increase in raws, September 19 to March 15 -----	2.80
Highest price for granulated in March, 1923 -----	9.114
Price prior to the tariff act (September 19, 1922) -----	6.125
Increase in granulated, September 19-March 15 -----	2.989
Excess of rise in granulated over rise in raws -----	1.89

It will be seen from the above figures that the refiner increased his price 18.9 cents per hundred pounds over and above the amount of the increase in the price of raws. Allowing for the increased loss of the refiner in melting the higher-priced raw sugar (7 per cent of 2.80 equals 0.196), an increase in the price of granulated is shown about equal to the increase in the price of raws.

EXPORT AND DOMESTIC PRICES FOR REFINED SUGAR.

Statistical evidence concerning the relation of the existing tariff rate of 1.7648 cents per pound to the current price of sugar is afforded by the figures of f. a. s. sales (free along ship), representing refiners' sales of refined sugar for export. Table 4 compares for 1921, 1922, and 1923 to date the f. a. s. price with the domestic prices of refined sugar. If the American consumer pays the full tariff on sugar, the domestic price should exceed the export price by the amount of the tariff rate itself, plus the loss due to refining, which nets 1.897 cents per pound under the present tariff rate, or 1.720 cents per pound during the period when the emergency tariff act was effective.

It will be noted, however, that there was no uniformity in the figures showing the excess of domestic over the f. a. s. price. On some dates the refiner, owing to a strong foreign demand or a weak domestic demand, was enabled to obtain more for his sugar from the foreign buyer than at other times. The table shows, therefore, that a reduction in the tariff will not necessarily be followed by a decline in price to the American buyer of refined sugar. However, it also shows that the American buyer pays more for American refined sugar than the

¹ Since the foregoing was written, prices have increased to 8.28 for raws and 10.045 for refined (April 23).

foreign buyer pays for it by an amount which is not far different from the tariff rate.

The large export trade of the United States in refined sugar, to which the above f. a. s. quotations relate, is an outgrowth of the war. The American refineries on the Atlantic seaboard have since 1914 utilized their excess refining capacity to refine a large portion of the Cuban raw cane sugar which Europe requires to meet a deficit in its beet-sugar production. The exports by years are as follows:

Shipments of refined sugar from the United States, by years.

Year.	Exports of refined sugar (short tons).	Year.	Exports of refined sugar (short tons).
1905.....	8,615	1914.....	195,202
1906.....	10,810	1915.....	481,654
1907.....	11,662	1916.....	788,355
1908.....	13,283	1917.....	505,440
1909.....	40,859	1918.....	203,642
1910.....	76,132	1919.....	737,704
1911.....	16,206	1920.....	462,066
1912.....	39,338	1921.....	466,896
1913.....	25,885	1922.....	918,361

The relationship between the f. o. b. Cuban price for raw sugar to the c. & f. price, the American duty-paid price, and the price for refined sugar is shown in Table 3 and the diagram attached to this report.

SUMMARY.

In the judgment of the commission, this report leads to the following conclusions:

1. The increase in sugar prices, which began toward the end of January, 1923, carrying the price of raw sugar, f. o. b. Cuba, from 3.165 cents on January 24, to 4 cents on February 9, 5.10 cents on February 20, 5.60 cents on March 4, and 5.85 cents on April 10; and the price of granulated sugar from 6.47 cents on January 31 to 7.15 cents on February 9, 8.58 cents on February 3, 9.11 cents on March 14, and 9.21 cents on April 12, was due to causes not connected with the American tariff. On the rapidly rising sugar market in the United States which was witnessed after January 27 of this year, price factors other than the tariff have been controlling.

2. The evidence which has been considered by the Tariff Commission, including that reviewed in its earlier reports,¹ indicates that the duty on Cuban raw sugars 96° of 1.7648 cents per pound, imposed by the tariff act of 1922 was, during February and March, 1923, and is at the present time, included in the wholesale and retail prices of granulated sugar.

3. The statement that the American price of sugar for the time being includes the duty on sugar is not equivalent to saying that if the tariff were reduced or removed, prices to the consumer would necessarily be lowered by the full amount of the reduction. If the American sugar tariff were reduced or removed, the tendency would be to reduce the domestic production of sugar and to increase the importation of foreign sugar into the United States.

4. The question of the adequacy or inadequacy of the present tariff rate on sugar, based upon the difference in the cost of production under the flexible provisions of the tariff act of 1922, is not a part of the present inquiry. This

¹ Cost of production in the sugar industry; refined sugar; costs, prices, and profits; reciprocity and commercial treaties; and report on the emergency tariff act of May 27, 1921.

question is being investigated by the Tariff Commission and involves careful and extensive examination. The findings of the Commission based upon this investigation will be reported as speedily as possible to the President for his consideration and action.

THOMAS O. MARVIN, *Chairman.*
 WILLIAM S. CULBERTSON, *Vice Chairman.*
 DAVID J. LEWIS.
 EDWARD P. COSTIGAN.
 WILLIAM BURGESS.
 HENRY H. GLASSIE.

TABLE 1.—*Willet & Gray's latest estimates of the sugar crops of the world.*

[Unit—long ton.]

	Harvesting period.	1922-23	1921-22	1920-21	1919-20	1918-19	1917-18	1916-17	1915-16	1914-15	1913-14
CANE SUGAR.											
United States:		<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
Louisiana.....	October-January.....	215,000	289,669	150,996	108,035	250,802	217,499	271,339	122,768	216,696	261,337
Texas.....	do.....	2,875	2,920	6,238	None.	4,134	1,000	6,250	1,000	3,406	7,000
Porto Rico.....	January-June.....	350,000	362,442	438,494	433,825	362,618	413,958	448,567	431,335	308,178	325,021
Hawaiian Islands.....	November-July.....	476,000	490,000	508,392	496,183	538,913	515,035	575,510	529,895	577,186	550,925
Virgin Islands, West Indies.....	January-June.....	6,000	5,000	4,500	12,400	9,000	5,400	7,787	14,750	4,500	5,800
Cuba.....	December-June.....	4,000,000	3,996,387	3,836,040	3,730,077	3,971,776	3,446,083	3,023,720	3,007,915	2,592,667	2,597,732
British West Indies:											
Trinidad.....	January-June.....	55,000	59,948	54,833	58,416	47,850	45,256	70,891	64,231	58,882	55,488
Barbados.....	do.....	35,000	36,000	24,817	54,279	75,271	65,230	55,456	58,035	32,578	33,387
Jamaica.....	do.....	38,000	42,167	39,960	46,875	43,000	34,300	28,331	15,143	15,063	15,583
Antigua.....	February-July.....	12,000	9,850	11,320	15,540	12,841	9,409	17,046	18,542	11,320	15,345
St. Kitts.....	February-August.....	15,000	8,426	8,063	10,036	10,901	8,846	15,048	16,106	12,680	8,655
Other British West Indies.....	January-June.....	10,000	9,238	3,603	5,651	7,580	16,745	7,906	5,417	6,543	7,799
French West Indies:											
Martinique.....	January-July.....	19,700	18,329	23,834	19,097	10,027	20,881	34,443	38,925	39,034	40,138
Guadeloupe.....	do.....	30,000	32,000	25,426	22,847	26,604	30,882	36,160	34,111	39,617	26,160
San Domingo.....	January-June.....	200,000	225,000	185,546	175,736	158,309	127,322	130,171	126,058	108,267	105,778
Haiti.....	December-June.....	12,000	12,283	5,625	4,125	3,300	None.	None.	None.	None.	None.
Mexico.....	do.....	120,000	119,800	115,000	92,000	70,000	40,000	50,000	65,000	110,000	127,944
Central America:											
Guatemala.....	January-June.....	20,000	19,090	17,500	15,100	13,441	22,809	15,817	15,529	13,398	11,161
Other Central America.....	do.....	28,000	27,972	36,692	35,157	14,240	18,398	15,560	19,471	22,882	10,839
South America:											
Demerara.....	October - December and May-June.....	100,000	107,797	96,168	85,356	107,560	108,181	114,292	119,091	116,622	106,211
Surinam.....	October-January.....	11,000	10,000	9,394	7,169	8,000	9,739	11,210	8,249	12,000	14,000
Venezuela.....	October-June.....	16,000	16,000	22,806	18,500	16,970	10,751	18,428	9,047	4,055	3,933
Ecuador.....	October-February.....	8,000	7,000	6,998	7,628	7,964	8,000	3,125	7,567	7,107	4,450
Peru.....	January-December.....	340,000	325,000	344,024	329,670	287,028	287,450	248,384	276,190	262,841	228,054
Argentina.....	May-November.....	200,000	175,000	202,158	298,709	130,266	87,699	84,069	149,299	335,956	280,319
Brazil.....	October-February.....	425,000	491,933	340,063	177,155	183,079	251,848	243,699	189,754	196,244	158,038
Total in America.....		6,744,575	6,899,251	6,618,590	6,259,566	6,371,474	5,802,246	5,533,209	5,343,428	5,107,722	5,001,097
British India.....	December-May.....	2,575,000	2,500,000	2,506,320	3,049,157	2,370,000	3,311,000	2,728,000	2,636,875	2,460,573	2,291,500
Java (1923-24, 1,720,000).....	May-November.....	1,750,000	1,649,610	1,508,755	1,335,763	1,749,408	1,778,345	1,596,174	1,198,567	1,303,045	1,272,417
Formosa and Japan.....	November-June.....	405,800	406,966	342,176	283,482	397,618	397,618	475,080	334,442	217,154	157,050
Philippine Islands.....	do.....	285,000	338,160	255,843	209,336	195,289	216,260	202,655	332,158	207,679	232,761
Total in Asia.....		5,015,800	4,894,736	4,613,094	4,877,738	4,730,375	5,703,223	5,001,909	4,502,042	4,188,451	3,953,728
Australia.....	June-November.....	300,000	298,701	182,401	174,414	209,853	324,260	192,831	159,681	246,408	266,267

Fiji Islands.....	do.....	52,000	65,000	73,000	87,120	66,000	70,800	95,900	119,900	96,900	92,112
Total in Australia and Polynesia.....		352,000	363,701	255,401	261,534	275,853	395,060	288,731	279,581	343,308	358,379
Egypt.....	January-June.....	90,000	100,000	79,706	86,712	75,899	79,488	101,832	98,964	75,738	69,368
Mauritius.....	August-January.....	225,000	182,234	259,872	235,490	252,770	225,466	209,035	214,518	277,360	249,705
Reunion.....	do.....	40,000	38,593	42,079	32,336	33,273	50,206	42,152	35,249	39,267	35,752
Natal (1923-24, 200,000).....	May-October.....	157,521	146,983	155,194	142,851	185,000	106,250	114,580	112,081	102,613	92,153
Mozambique.....	do.....	45,000	35,000	51,009	38,746	20,615	43,478	36,656	37,311	36,600	33,948
Total in Africa.....		557,521	502,810	587,860	536,135	567,557	504,888	504,255	498,123	531,578	480,956
Europe: Spain.....	December-June.....	6,000	5,000	6,886	6,048	6,618	7,039	4,584	4,264	5,595	7,376
Total cane sugar crops.....		12,675,896	12,665,498	12,081,831	11,941,021	11,951,877	12,412,456	11,332,688	10,627,438	10,176,654	9,801,536
BEET SUGAR.											
Europe:											
Germany.....	September-January...	1,600,000	1,305,810	1,152,960	739,548	1,350,665	1,572,671	1,603,920	1,732,200	2,639,330	2,617,937
Czechoslovakia.....	do.....	750,000	659,907	705,919	493,781	606,793	668,250	944,500	1,011,400	1,602,315	1,682,678
Austria.....	do.....	19,500	16,322	14,977	12,151						
Hungary.....	do.....	75,000	74,898	32,667	154,444	110,096	200,265	184,191	135,899	302,961	717,400
France.....	do.....	590,000	278,273	305,041	146,918						
Belgium.....	do.....	295,000	289,866	242,589	146,918	74,183	130,978	135,031	113,097	204,697	229,049
Holland.....	do.....	285,000	376,000	317,196	238,692	173,436	199,295	209,180	242,753	302,458	229,257
Russia and Ukraine.....	do.....	220,000	49,374	88,490	78,165	336,616	1,028,580	1,321,600	1,654,361	1,967,336	1,687,799
Poland.....	do.....	270,000	225,000	189,834	140,137						
Sweden.....	do.....	63,000	227,000	164,194	145,072	127,467	125,000	150,000	127,315	157,347	137,082
Denmark.....	do.....	105,000	146,800	134,835	152,852	144,600	136,800	112,800	125,200	153,000	145,700
Italy.....	do.....	260,000	217,532	135,484	182,843	107,633	91,512	146,293	150,041	150,871	304,977
Spain.....	do.....	170,000	135,000	170,722	81,650	139,409	139,995	126,354	106,444	101,815	169,355
Switzerland.....	do.....	8,000	5,500	8,710	8,550	10,800	8,750	8,250	16,000	12,350	4,625
Bulgaria.....	do.....	25,000	22,000	7,837	10,974	2,441	10,472	9,022	11,591	21,861	7,352
Rumania.....	do.....	25,000	25,761	15,006	4,146	1,672	2,539	14,646	28,402	30,201	34,758
Total in Europe.....		4,730,500	4,055,043	3,681,461	2,589,923	3,185,811	4,315,107	5,025,787	5,454,703	7,646,542	7,967,969
United States.....	July-January.....	625,000	911,190	969,419	652,957	674,892	682,867	734,577	779,756	646,257	655,298
Canada.....	October-December.....	15,000	18,931	34,600	16,500	22,300	11,250	12,500	17,641	13,979	11,675
Total beet-sugar crops.....		5,370,500	4,985,164	4,685,480	3,259,380	3,883,003	5,009,224	5,772,864	6,252,100	8,306,778	8,634,942
Grand total, cane and beet sugar.....		18,046,396	17,650,662	16,767,311	15,200,401	15,834,880	17,421,680	17,105,552	16,879,538	18,483,432	18,436,478
Estimated increase in the world's production.....		395,734	883,351	1,566,910	2 634,479	2 1,586,800	316,128	226,014	2 1,603,894	46,934	228,257

¹ On Apr. 5, 1923, Willett & Gray issued a revision of sugar estimates, bringing the grand total cane and beet for 1922-23 to 18,208,325 tons.² Decrease.

TABLE 2.—96° centrifugal sugar price fluctuations—Quotations at New York, duty paid—Net cash, cents per pound.

1922—Jan. 3.....	3.42	1922—Oct. 11.....	5.40
Jan. 6.....	3.48	Oct. 13.....	5.53
Jan. 9.....	3.54	Oct. 27.....	5.65
Jan. 16.....	3.61	Oct. 30.....	5.53
Jan. 18.....	3.67	Nov. 22.....	5.65
Jan. 19.....	3.73	Nov. 25.....	5.78
Jan. 20.....	3.79	Dec. 14.....	5.53
Jan. 23.....	3.86	Dec. 27.....	5.65
Jan. 26.....	3.79	Dec. 31.....	5.65
Jan. 27.....	3.67	1921—Jan. 3.....	5.39
Jan. 31.....	3.73	Jan. 4.....	5.52
Feb. 2.....	3.67	Jan. 18.....	5.39
Feb. 6.....	3.70	Jan. 26.....	5.13
Feb. 8.....	3.67	Jan. 27.....	4.89
Feb. 9.....	3.61	Jan. 31.....	4.83
Feb. 14.....	3.67	Feb. 2.....	4.52
Feb. 16.....	3.73	Feb. 4.....	4.64
Feb. 17.....	3.79	Feb. 8.....	4.89
Feb. 18.....	3.86	Feb. 10.....	5.02
Feb. 23.....	3.70	Feb. 11.....	5.39
Feb. 27.....	3.73	Feb. 14.....	6.02
Mar. 1.....	3.79	Feb. 15.....	5.77
Mar. 3.....	3.73	Feb. 18.....	5.64
Mar. 6.....	3.79	Feb. 23.....	5.77
Mar. 8.....	3.86	Mar. 7.....	5.88
Mar. 10.....	3.92	Mar. 8.....	6.02
Mar. 16.....	3.98	Mar. 17.....	6.27
Mar. 17.....	4.11	Mar. 19.....	6.02
Mar. 24.....	3.86	Mar. 23.....	6.27
Apr. 3.....	3.98	Apr. 1.....	6.02
Apr. 4.....	4.04	Apr. 7.....	5.89
Apr. 5.....	4.11	Apr. 8.....	5.77
Apr. 10.....	3.86	Apr. 12.....	5.64
Apr. 13.....	4.04	Apr. 21.....	5.27
Apr. 17.....	3.98	Apr. 22.....	5.02
Apr. 19.....	3.92	Apr. 26.....	4.89
Apr. 20.....	3.98	May 4.....	4.64
Apr. 27.....	4.11	May 5.....	4.58
May 1.....	4.01	May 6.....	4.77
May 4.....	3.98	May 10.....	4.89
May 11.....	4.04	May 16.....	5.12
May 24.....	4.17	May 18.....	5.02
May 26.....	4.23	May 25.....	5.06
June 2.....	4.30	May 31.....	5.25
June 5.....	4.36	June 1.....	4.85
June 8.....	4.61	June 2.....	4.75
June 14.....	4.48	June 7.....	4.50
June 16.....	4.61	June 9.....	4.25
June 20.....	4.73	June 21.....	4.50
June 22.....	4.86	June 28.....	4.563
June 23.....	4.83	June 30.....	4.625
June 26.....	4.77	July 7.....	4.25
June 27.....	4.73	July 11.....	4.375
June 30.....	4.80	July 14.....	4.61
July 6.....	4.99	July 19.....	4.50
July 7.....	5.05	July 20.....	4.61
July 11.....	4.99	Aug. 1.....	4.86
July 12.....	4.93	Aug. 15.....	4.75
July 13.....	4.89	Aug. 17.....	4.61
July 14.....	4.92	Aug. 18.....	4.50
July 18.....	5.11	Aug. 23.....	4.61
July 19.....	5.24	Aug. 25.....	4.50
July 20.....	5.33	Aug. 29.....	4.61
July 21.....	5.22	Sept. 7.....	4.375
July 25.....	5.36	Sept. 13.....	4.25
Aug. 15.....	5.30	Sept. 15.....	4.00
Aug. 16.....	5.25	Sept. 22.....	4.125
Aug. 18.....	5.15	Sept. 27.....	4.23
Aug. 21.....	5.11	Oct. 14.....	4.11
Aug. 22.....	5.01	Dec. 5.....	3.73
Aug. 23.....	4.88	Dec. 15.....	3.67
Aug. 24.....	4.80	Dec. 19.....	3.61
Aug. 28.....	4.92	Dec. 23.....	3.54
Aug. 29.....	4.99	Dec. 28.....	3.42
Aug. 31.....	5.24	Dec. 31.....	3.42
Sept. 7.....	4.99	1920—Jan. 2.....	12.79
Sept. 14.....	4.86	Jan. 5.....	12.34
Sept. 15.....	4.73	Jan. 6.....	12.275
Sept. 19.....	4.61	Jan. 7.....	12.92
Sept. 25.....	4.77	Jan. 8.....	13.04
Sept. 28.....	4.87	Jan. 23.....	13.07
Sept. 29.....	4.96	Jan. 24.....	13.00
Oct. 2.....	5.15	Feb. 5.....	12.45
Oct. 3.....	5.28	Feb. 7.....	12.04
Oct. 10.....	5.34	Feb. 9.....	12.94

TABLE 2.—96° centrifugal sugar price fluctuations—Quotations at New York, duty paid—Net cash, cents per pound—Continued.

1920—Feb. 16.....	11.03	1920—Oct. 15.....	8.03
Feb. 18.....	10.28	Oct. 18.....	8.76
Feb. 24.....	10.16	Oct. 19.....	9.03
Feb. 26.....	10.28	Oct. 20.....	8.78
Mar. 2.....	11.29	Oct. 25.....	8.51
Mar. 3.....	11.41	Oct. 26.....	8.26
Mar. 4.....	11.54	Oct. 27.....	8.53
Mar. 9.....	11.03	Oct. 29.....	8.26
Mar. 12.....	11.29	Oct. 30.....	8.03
Mar. 15.....	11.54	Nov. 5.....	7.52
Mar. 17.....	11.79	Nov. 8.....	7.27
Mar. 18.....	12.04	Nov. 10.....	7.02
Mar. 19.....	12.54	Nov. 12.....	6.51
Mar. 22.....	12.79	Nov. 16.....	6.52
Mar. 27.....	13.04	Nov. 18.....	6.26
Mar. 30.....	13.54	Nov. 19.....	6.14
Apr. 1.....	14.04	Nov. 22.....	5.77
Apr. 3.....	14.79	Dec. 7.....	5.51
Apr. 5.....	15.30	Dec. 8.....	5.32
Apr. 8.....	16.55	Dec. 9.....	5.27
Apr. 9.....	17.30	Dec. 10.....	5.01
Apr. 10.....	17.43	Dec. 13.....	4.76
Apr. 12.....	17.81	Dec. 14.....	4.63
Apr. 13.....	18.31	Dec. 18.....	5.01
Apr. 14.....	18.56	Dec. 21.....	5.14
Apr. 15.....	19.06	Dec. 22.....	5.38
Apr. 17.....	19.56	Dec. 27.....	5.31
May 12.....	20.01	Dec. 28.....	5.32
May 13.....	20.06	Dec. 31.....	5.32
May 14.....	21.57	1919—Jan. 2.....	7.28
May 17.....	22.57	Feb. 1.....	7.28
May 18.....	23.07	Mar. 1.....	7.28
May 19.....	23.57	Apr. 1.....	7.28
May 26.....	22.07	May 1.....	7.28
May 27.....	20.56	June 1.....	7.28
June 3.....	20.31	July 1.....	7.28
June 4.....	20.01	Aug. 1.....	7.28
June 7.....	20.06	Sept. 1.....	7.28
June 16.....	19.56	Oct. 1.....	7.28
June 23.....	18.51	Nov. 1.....	7.28
June 28.....	18.26	Dec. 1.....	7.28
June 29.....	18.31	Dec. 2.....	12.04
July 9.....	18.56	Dec. 16.....	13.55
July 15.....	18.31	Dec. 18.....	13.165
July 19.....	18.06	Dec. 19.....	13.04
July 20.....	17.55	Dec. 29.....	13.02
July 21.....	16.55	Dec. 30.....	13.00
July 27.....	16.30	Dec. 31.....	12.79
Aug. 6.....	16.05	1918—Jan. 2.....	6.005
Aug. 9.....	15.26	Feb. 1.....	6.005
Aug. 12.....	13.04	Mar. 1.....	6.005
Aug. 19.....	12.04	Apr. 1.....	6.005
Sept. 8.....	10.76	May 1.....	6.005
Sept. 13.....	10.78	June 1.....	6.005
Sept. 28.....	10.00	July 1.....	6.055
Sept. 30.....	9.06	Aug. 1.....	6.055
Oct. 1.....	9.00	Sept. 1.....	7.28
Oct. 4.....	8.51	Oct. 1.....	7.28
Oct. 6.....	8.00	Nov. 1.....	7.28
Oct. 8.....	7.76	Dec. 1.....	7.28
Oct. 13.....	8.00	Dec. 31.....	7.28

TABLE 3.—*Sugar prices, cents per pound, 1922-23.*

	Cuban f. o. b.	C. & F.	Duty paid.	Re- fined (net cash).		Cuban f. o. b.	C. & F.	Duty paid.	Re- fined. (net cash).
1922.	Cents.	Cents.	Cents.	Cents.	1922.	Cents.	Cents.	Cents.	Cents.
Jan. 3			3.42	4.704	June 9	2.90-2.96			
5	1.75	1.81			12	2.84			5.88
6			3.48		14	2.80		4.48	
9			3.54		15	2.85-2.86	2.875		
12		2.00			16	2.90		4.61	
16			3.61		20	2.92-2.95		4.73	
17	1.90				21	3.00-3.025			
18			3.67		22	3.05			
19		2.125	3.73	4.802	23	3.12-3.15	3.25	4.86	6.076
20			3.79	4.90	26			4.83	
23			3.86		27			4.77	
25				4.998	29		3.125	4.73	
26		2.25	3.79		30	3.04-3.10		4.80	
27			3.67	4.90	July 5	3.15			
30					6	3.25	3.375	4.99	6.37
Feb. 2	2.05	2.125	3.67		7	3.30-3.35		5.05	
6			3.70		10	3.16-3.26			
8			3.67		11	3.35-3.40			
9		2.06	3.61		12	3.30		4.99	
12	1.95				13	3.26		4.93	
14			3.67		15	3.16-3.26	3.31	4.89	
16		2.125	3.73		17	3.30		4.92	
17			3.79		18	3.30-3.32			
18			3.86	4.998	19	3.35-3.36		5.11	
20					20	3.50		5.24	6.468
23		2.25	3.70		21	3.33-3.36	3.72	5.33	6.664
27			3.73		25	3.55-3.62		5.22	6.76
Mar. 1			3.79		26	3.62-3.65		5.36	6.86
2	2.05-2.10	2.1875			27	3.50-3.625	3.75		
3			3.73	5.047	Aug. 3	3.65			
6			3.79		11	3.60			
8			3.86		15			5.30	
9	2.20	2.25		5.066	16			5.25	
10			3.92	5.194	17		3.625		
11	2.22				18			5.15	6.615
16		2.375	3.98		21			5.11	
17			4.11	5.292	22			5.01	
18				5.39	23			4.88	
20	{ 2.41-2.425 }				24		3.28	4.80	6.37
23	2.55 }	2.50			28			4.92	
24			3.86	5.292	29			4.99	
29		2.25		5.145	30	3.50			6.468
Mar. 3			3.98		Sept. 7		3.375	5.24	6.615
4	2.33		4.04		11	3.20	3.34	4.99	6.37
5	2.40		4.11		14		3.25	4.86	6.125
6		2.50		5.243	15			4.73	
10			3.86		19			4.61	
12	2.32				21		3.00		
13		2.25	4.04		25			4.77	
17			3.98		28		3.09	4.87	
19			3.92		29			4.96	
20		2.31	3.98		Oct. 2		5.15		
22	2.25				3		5.28	6.37	
25	2.30-2.35			5.145	5	3.50	3.50		
27	2.30-2.35	2.50	4.11		10			5.34	
May 1			4.01		11		3.56	5.40	6.468
3	2.32				13			5.53	6.615
4	2.35	2.375	3.98		16	3.60			6.762
9				5.194	19		3.75		
10				5.243	26	3.00-3.10			
11			4.04		27	3.22		5.65	
16				5.292	30			5.53	
18	{ 2.365-2.37 }	2.44			Nov. 2	3.25-3.60			
23	{ 2.375-2.38 }			5.39	7	3.25-3.28		5.65	6.86
24			4.17		23		3.875	5.78	
25	2.44-2.46	2.56			25				6.958
26			4.23		27				
31				5.488	Dec. 14		4.00	5.53	
June 1	2.55-2.60	2.625		5.586	16	3.34			
2	2.575		4.30						
5	2.60		4.36						
6	{ 2.67-2.68 }								
8	{ 2.80-2.93 }	3.00	4.61	5.684					

TABLE 3.—*Sugar prices, cents per pound, 1922-23—Continued.*

	Cuban f. o. b.	C. & F.	Duty paid.	Re- fined (net cash).		Cuban f. o. b.	C. & F.	Duty paid.	Re- fined (net cash).
1922.	Cents.	Cents.	Cents.	Cents.	1923.	Cents.	Cents.	Cents.	Cents.
Dec. 21		3.75			Feb. 10	4.25-4.31		6.03	
26				6.86		4.34			
27			5.65		13	4.53-5.12½		6.22	
28		3.875			14	5.34-5.37½			
31			5.65		15	4.75		7.15	
1923.					16	4.75		6.53	
Jan. 2				6.86	16	5.00-5.062			8.13
3		3.50-3.806	5.65		17	5.00	5.186	6.78	
4		3.87½			19		5.25	6.96	
5		3.434-3.75			20	5.10	5.12½	7.03	
6			5.53		21	5.11-5.40	5.25-5.31		
8		3.37½-3.682			23		5.37½-5.50		
9		3.62½	5.46		24		5.62½	7.28	8.58
10		3.558			26		5.50	7.40	8.91
11		3.50-3.558	5.40		26		5.37½-5.25	7.28	8.82
12		3.62½			27	5.00	4.75-4.806		
13		3.50-3.558					4.87½-4.93	7.03	
14		3.62½			28		5.25-5.434		
15	3.40			6.76	Mar. 1		5.558-5.62½	7.28	8.82
16			5.34		2		5.434-5.50	7.40	
17	3.27	3.50	5.34	6.80	3			7.28	8.97
18	3.25	3.434-3.46½			5		5.25-5.37½		
19		3.25-3.31	5.21		6			7.03	
20	3.20	3.31	5.02		7		5.50	7.15	
21				6.66	8		5.50-5.558		
22		3.31		6.57	9		5.62½	7.28	
23		3.25-3.279	5.09		10		5.50-5.62½	7.31	
24	3.165-3.28	3.31			12	5.50-5.55	5.558	7.28	
25		3.37½			13		5.50-5.558	7.28	
26		3.434-3.50			14		5.75	7.41	
27			5.21		15		5.62½		
28		3.434		6.37	16	5.60	5.558-5.62½		9.11
29		3.434			17		5.682-5.691		
30		3.50-3.527		6.47	18		5.62½-5.75		
31		3.62½	5.28	6.57	19		5.62½		
Feb. 1		3.75	5.40	6.66	20		5.558		
2			5.53	6.86	21	5.30	5.434-5.50	7.34	
3					22		5.434	7.22	
4		3.682			23		5.50-5.558		
5		3.75	5.46		24		5.62½	7.34	
6		3.87½	5.53		25		5.37½	7.41	
7		4.00	5.65		26	5.50-5.55	5.50	7.16	
8					27			7.28	
9	4.00	4.00-4.12½	5.78	7.15	28				
		4.25							

APPENDIX V. OPINION OF THE UNITED STATES TARIFF COMMISSION REPORTED TO THE PRESIDENT AND THE SUBSEQUENT OPINION OF THE ATTORNEY GENERAL ON THE INVESTIGATION FOR THE PURPOSES OF SECTION 315 OF THE TARIFF ACT OF 1922 IN RESPECT OF LOGS OF FIR, SPRUCE, CEDAR, OR WESTERN HEMLOCK.

The opinion of the commission was delivered by Commissioner GLASSIE:

This proceeding involves the duty on logs of fir, spruce, cedar, and western hemlock prescribed by paragraph 401 of the tariff act of 1922.

An application for a reduction of the duty under the provisions of section 315 of the act was made by Messrs. W. E. Humphrey and E. McCord, representing the Bloedell-Donovan Lumber Mills. On July 2, 1923, the Tariff Commission, upon consideration of the application, issued an order in the usual form instituting an investigation for the purposes of section 315 into costs of production of the articles mentioned in the United States and in the principal competing countries. A doubt having arisen with respect to the commission's powers in respect of the rate imposed by paragraph 401, the order contained a further provision that a preliminary public hearing be held on August 3, 1923.

"* * * with respect to the industrial effects of the duty imposed on logs of fir, spruce, cedar, or western hemlock by said paragraph 401 of Title I of the tariff act of 1922 the relation between the raw materials subject to said duty and the finished or partly finished products derived therefrom; any other advantages or disadvantages with respect to competition in said articles; and the question whether the rate of duty imposed by said paragraph 401 is subject to increase or decrease by proclamation of the President under section 315, Title III of the tariff act of 1922."

In accordance with this notice a preliminary public hearing was held on August 3, 1923. By common consent this preliminary hearing was directed to the jurisdictional question stated in the notice, namely, whether the rate of duty imposed by paragraph 401 is subject to increase or decrease by proclamation of the President under Section 315 of Title III of the tariff act of 1922. That issue was thoroughly debated, both orally and on printed briefs, by counsel representing the applicant, the Bloedell Lumber Mills and the West Coast Lumber Association in support of the commission's jurisdiction, and by counsel representing Loggers' Information Association of Seattle, Wash., in opposition thereto.

The question now to be determined therefore is whether the rate of duty imposed by paragraph 401 of Title I of the tariff act of 1922 is subject to revision or readjustment by presidential proclamation after investigation by the Tariff Commission in pursuance of the powers conferred by section 315 of Title III of said act.

The argument in support of the view that the duty in paragraph 401 is subject to the operation of section 315 is rested upon the broad ground that section 315 is general in its scope and purpose, coextensive in its operation with "the duties fixed in this act," and limited only by the particular exceptions specified therein. In support of this view it is first pointed out that the opening words of the section indicate an intent to put into effect a general policy, that is to say, the broad economic policy underlying the tariff act as a whole; and that the conditions under which the granted powers are to be exercised are likewise expressed in general terms, both as to the scope of official action in point of time and as to the range of the customs duties affected:

"* * * 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. * * *"

Nothing in section 315, it is said, either expressly or by necessary implication, excepts paragraph 401 from its operation. Indeed, nothing is to be found indicating a purpose to exempt from the operation of this broad legislative policy

any provision of the tariff act other than those which Congress has specifically exempted.

It is then pointed out that the only limitations placed upon the President's power to revise or readjust "the duties fixed in this act," in accordance with ascertained differences between domestic and foreign production-costs, are two in number, namely: (1) the proviso in subsection (a) that the total increase or decrease shall not exceed 50 per cent of the rate specified in Title I of the act, or in any amendatory act; and (2) the provision in subsection (c) that whenever any paragraph in Title I provides that the duty shall not exceed a specified ad valorem rate, no rate determined under section 315 shall exceed the maximum ad valorem rate so specified.

Congress, it is argued, has thus expressly stated all the instances which it deems proper to exclude from the full operation of section 315, and it is not to be presumed that any other exceptions or limitations were intended. In other words, the argument is an application and elaboration of the principle of statutory construction commonly crystallized in the current maxim *expressio unius, exclusio alterius*. In fact, it is fair to say that the whole argument in support of our jurisdiction rests on two propositions, namely, that the language of section 315 is general in its scope, and inherently coextensive with all tariff duties imposed by the act; and that the exemptions and limitations stated in the text exclude the possibility of there being any other limitation upon the exercise of the revising power.

The argument submitted by the other side is in like manner, bottomed upon an assumed principle of statutory construction, namely, that where there are two legislative intents, one particular and one general, the particular intent must in all cases prevail. While the general intent of Congress, it is said, was to subject "the tariff duties fixed by this act" to a power of revision or readjustment in accordance with differences in production costs ascertained and determined through an investigation by the Tariff Commission, nevertheless Congress manifested a particular intent and purpose with respect to logs of fir, spruce, cedar, and western hemlock definitely expressed in a special legislative provision complete in itself, and this intent must be given its full force and effect regardless of the more general purposes contemplated by section 315.

As has been well said, the principles or canons of statutory interpretation embodied in ready-made formulas such as *expressio unius, exclusio alterius*, are useful rather as means for illustrating or supporting a conclusion reached upon a full consideration of the whole language of the statute than as substantial guides or touchstones for determining the true legislative purpose. Helpful though they sometimes are, they tend to become mere shibboleths, and are likely to lead to arbitrary and untrustworthy results if mechanically applied.

To begin with (if we may borrow the observation of an eminent judge) the task of statutory construction consists in reading English intelligently, and other considerations come into play only when the meaning of the words is open to reasonable doubt. When the statutory provision under consideration is read as a whole, the legislative purpose seems to us reasonably clear. Let us look at the language of paragraph 401.

"PAR. 401. 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."

In form the first clause of this section, it must be admitted, does not differ from any other section imposing a duty. The duty of \$1 per thousand feet is simply one of "the duties fixed by this act." But the case is altered when the section is read straight through. Then it becomes apparent that the fundamental legislative purpose is that logs of fir, spruce, cedar, or western hemlock shall be exempt from duty. That is the end to which the whole section is directed. The purpose is, indeed, expressed in a somewhat round-about manner, but it is none the less clear. The duty imposed by the para-

graph is not to operate upon logs cut from any particular class of lands if imported from any country, dependency, province, or other subdivision of government which has, at no time during the 12 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 logs from such country, dependency, province, or other subdivision of government. In other words, logs of fir, spruce, cedar, and western hemlock are to enter free from duty provided the country of origin does not in any wise restrict their exportation. The congressional purpose is that commerce in these commodities shall be free and unrestricted, and the duty is imposed simply to carry out that purpose. The duty is only to apply in the event that the country of origin has, within 12 months preceding the importation of any such logs, maintained any embargo, prohibition, or other restriction upon the exportation of such logs whereby their free importation into the United States would be limited or obstructed. In fine, the primary intent is that logs of fir, spruce, cedar, or western hemlock shall be free just as logs in general are free.

Where the words of an act are plain and their meaning is apparent, there is little occasion for "resorting to the extraneous statements and often unsatisfactory aid" of reports of the committees concerned in their enactment (Standard Fashion Co. v. McGrane-Houston Co., 258 U. S. 346, 356; Railroad Commission of Wisconsin v. Chicago, Burlington and Quincy Railroad Co., 257 U. S. 563, 589.) But it is interesting to observe that the legislative meaning indicated by the plain words of this paragraph is supported by the express statement of the House committee which prepared and reported the tariff bill and inserted therein (under No. 402) paragraph 401 as it now stands in the statute.

"Paragraph 402 contains a conditional duty of \$1 per thousand on fir, spruce, cedar, and Western hemlock logs. The purpose of this paragraph is to place a premium on fair treatment by other countries." (H. R. 242, 57th Cong., 1st sess., p. 10.)

It follows that the duty is neither a revenue nor a protective duty, but a duty imposed expressly for the purpose of effectuating a distinct legislative policy, namely, free commerce in logs. Hence, it is in the nature of a penalty on hostile action, or, as expressed conversely in the committee report, a premium on fair treatment.

Without invoking any technical or artificial doctrine respecting general and particular intents, it seems sufficient to point out that if this duty is subjected to the principle of readjustment measured by difference in production costs, an element wholly foreign to the purposes of paragraph 401 is introduced into its provisions. If, as seems plain from the language of paragraph 401, it was the intent of Congress to induce or coerce the removal of any embargo, prohibition, or restriction limiting the exportation of such logs by a duty operating only so long as the restriction is maintained, then the legislative purpose would be wholly frustrated if the President, upon a finding of production costs reported by this commission, should reduce the duty chosen by Congress for that purpose. Obviously any reduction would diminish *pro tanto* the inducement for removing the very restriction which the duty was designed to remove.

At the oral argument, as well as in the brief, stress was laid upon the particular order in which the clauses of paragraph 401 are arranged. The first clause plainly imposes a duty of \$1 per thousand feet board measure. The duty, therefore, is one "of the duties fixed in this act," referred to in section 315. A distinction was sought to be drawn between the order in which the paragraph now stands and the supposed case of a provision first placing logs of fir, spruce, cedar, or Western hemlock on the free list and then declaring that, if any country should maintain an embargo, prohibition, or other restriction on exportation, a duty of \$1 per thousand should be enforced. In our judgment, the distinction is not substantial. The primary legislative purpose is not controlled by the mere order of the clauses, but by the plain sense and meaning of the paragraph read as an entirety.

But apart from this distinction, it is still argued that if Congress intended an exception it would have been very easy to have said that the rate in paragraph 401 should not be subject to revision under section 315. The difficulty with this argument is that we are not really dealing with an exception, which the legislature might be deemed to have had distinctly in mind in

framing the general provisions of the paragraph, but we are dealing with two distinct cases, we are dealing with two separate expressions of intent. The penalty provision of paragraph 401 is not an exception to the provisions of section 315. It is simply outside their scope. Section 315 is framed in terms of economics and is designed to secure, in the interest of domestic industry, an equalization of the conditions upon which it must compete with foreign importations. Paragraph 401 has no such purpose. It is not designed to equalize competitive conditions, but, on the contrary, to coerce the removal of obstructions limiting intercourse and therefore naturally hindering or preventing competition with domestic production. The two provisions of law, therefore, relate to two distinct subjects. Each stands upon its own footing and is expressed in terms of its own purpose. Thus section 401 is not an exception in the sense in which the 50 per cent and maximum ad valorem limitations are exceptions; for they would have no existence whatever had they not been specifically annexed to the general terms of section 315.

This general view of the purpose and meaning of paragraph 401 finds broad support in the fact that from the purely economic viewpoint, the duty itself would stand as an anomaly when it is remembered that, by this same act, logs other than those here mentioned and timber, round, unmanufactured, hewn, sided or squared otherwise than by sawing, as well as sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved, are upon the free list. (Par. 1700.)

Indeed, light would appear to be thrown upon the purport of paragraph 401 by the proviso attached to the paragraph placing logs and timber on the free list.

It is there provided that if there is imported into the United States any of the described lumber, planed on one or more sides and tongued and grooved, manufactured in or exported from any country, dependency, province, or other subdivision of government which imposes a duty on such lumber exported from the United States, the President, upon failure of negotiations for the removal of such duty, may by proclamation declare that like and equal rates shall be forthwith imposed, and until such duty is removed, there shall be levied 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 it upon such lumber imported from the United States. (Par. 1700.)

Would it be contended that a retaliatory duty proclaimed by the President, as provided in paragraph 1700, would be subject to an investigation by the Tariff Commission for the purposes of an increase or decrease measured by differences in production costs? Manifestly not; and for the identical reason that applies in the case of paragraph 401, namely, that readjustment on that basis would tend to nullify the specific purpose for which the rate was imposed. In each instance the power of the commission over the rate of duty is to be determined upon a consideration of the nature and character of the enactment, and the fundamental purpose for which Congress has imposed the duty. "If, by its very nature, the imposition is a penalty, it must be so regarded." (*Lipke v. Lederer*, 275 U. S. 557, 561; *Helwig v. United States*, 188 U. S. 605, 613.)

In both cases the primary legislative purpose is to secure free intercourse in the articles mentioned. In both cases the duty is a means of accomplishing that purpose. In so far as the application of the principles of statutory construction is concerned we are unable to perceive any distinction between the cases. The only one suggested is that the duty under paragraph 401 is one of "the duties fixed in this act," whereas duties proclaimed under paragraph 1700 would be duties fixed pursuant to the act. The distinction seems verbal merely; and a matter of this consequence could not well be made to turn upon it. Moreover, section 315 speaks not only of "the duties fixed in this act" but also of the duties "provided in this act." The terms are used as equivalent. (*St. Louis, San Francisco Ry. v. Middlekarp*, 256 U. S. 226.) If a perusal of the whole act indicated that paragraph 1700 was intended to be subjected to section 315, no one would think it an answer to say that a duty proclaimed by the President under the authority of paragraph 1700 was not in contemplation of law one of "the duties fixed in" or "provided in" this act.

The primary principle underlying all rules for the interpretation of statutes is that the whole legislative purpose shall be given effect. (*Hawaii v. Mem-*

kechi, 190 U. S. 197, 212.) Where there are, as here, two plain intents, one of a general economic character, and the other expressly directed toward a particular policy, the statute must be so construed as to carry both of them into execution. (*Bernier v. Bernier*, 147 U. S. 242, 246.) No one questions the general rule that all provisions of a statute should be reconciled and, if practicable, made to operate together. We think this principle is not observed if paragraph 401 is controlled by section 315. For, in that event, the legislative intent expressed by the former provision is subject to defeat by impairing or destroying the means chosen by Congress to accomplish it, and that, too, upon economic considerations wholly foreign to that purpose. But acts should be so construed that one section should not defeat or destroy another. (*Bernier v. Bernier*, 147 U. S. 242, 246.) If it were necessary to imperil paragraph 401 in order to make section 315 operate at all, the matter might, indeed, stand in a different situation. But there is full opportunity given for the application of section 315 without extending it to duties, such as those provided for in paragraph 401 and paragraph 1700, manifestly imposed without reference to the equalization of production costs contemplated in section 315.

Something was said at the argument to the effect that the duty in paragraph 401, while imposed as a means of removing restrictions upon free intercourse on logs, might nevertheless be adjusted on the principle of a protective duty. But the statute nowhere furnishes any ground for the assumption of a legislative purpose to protect logs or lumber. The argument, moreover, is self-destructive. How can it be said that, if a penalty becomes necessary as an antidote for restrictive action, it shall be measured by what is desirable for protection. Manifestly, when no occasion exists for the retaliatory duty, the supposed measure can not be applied to it. There is a clear incompatibility between using differences in production costs as a normal measure equalizing competitive conditions and using the same differences as a measure of retaliation.

Nor can the intrinsic nature of the provision in paragraph 401 be controlled by speculations as to the ease with which Congress might have engrafted upon the language of section 315 an express exception concerning paragraph 401. If Congress without engrafting any express limitation upon the President's powers under section 315, had declared that, under stated conditions, there should be imposed a penalty of \$1 per thousand feet on logs, it seems clear that this commission would be powerless to undertake a revision of such a penalty duty in accordance with the economic principle of section 315. By its very character as a penalty, such a duty would be taken out of the whole reason and principle of section 315. We are unable to see any distinction between the case supposed and the case before us.

Reading the statute, as we do, as imposing a duty designed to secure the removal of obstructions to free trade in these articles, it follows that any proceeding looking to a reduction of such duty, thereby diminishing the strength of the inducement without accomplishing the compensating removal of the obstruction, would be a plain negation of the congressional intent, and is, therefore, beyond the powers of the commission.

Our conclusion, therefore, is that the rate fixed by paragraph 401 is not subject to increase or decrease in accordance with ascertained differences in costs of production by proclamation under the powers conferred by section 315. For that reason the commission is without authority to undertake an investigation into comparative production costs for the purpose of bringing about the increase or decrease necessary to equalize differences in such costs.

It should not escape notice that the question of power here under consideration is not identical in its implications with the question of jurisdiction as ordinarily presented in courts of judicature. With respect to tribunals like the Tariff Commission the term "jurisdiction" is used by analogy and, so to speak, in a figurative sense. Proceedings for the purpose of applying the provisions of section 315 are not of the same character as proceedings in courts of judicature. The provisions of section 315 are designed to be applied in the public interest and for general public purposes, not at the suit of private parties in their own private interest. No right exists, as of course, to the institution of an investigation looking to a change in a customs duty or classification; nor is it possible for the Tariff Commission to expend the public money and to devote the public time to the investigation of every alleged case of lack of cost equalization which a private party may happen to bring before it. Its action must be determined

upon considerations of general public interest. Hence the question here is not so much whether the language of section 315 is technically broad enough to cover a proceeding praying a reduction in the duty imposed by paragraph 401, as whether, such a proceeding having been instituted, it is the duty of the commission under the law to proceed with it when it is apparent that so to do involves a claim of authority to negative a specific legislative intent. If the proceeding involves such a claim, it should stop.

Thus the question need not be treated as one of jurisdiction in the ordinary sense. If an analogy must be looked for in general jurisprudence it should be sought perhaps in the field of the prerogative writs which do not issue as of course at the suit of a private party (U. S. ex rel. *Turner v. Fisher*, 222 U. S. 204, 209) rather than in the field of general jurisdiction. In such proceedings the question frequently is not so much whether the court has jurisdiction of the parties and subject matter as whether jurisdiction shall be exercised under the circumstances disclosed by the record. (*Smith v. Whitney*, 116 U. S. 167, 175-176.) In mandamus and other prerogative writs it is also common practice for the court to consider whether, upon the case made by the applicant, the proceeding should be further entertained. (*Holtzendorff v. Hay*, 20 App. D. C., 576, 578.) And it will not be entertained whenever the court can see in advance that the relief asked, if granted, would exceed its powers, embarrass the ordinary administration of government, or defeat an established public policy. (*Smith v. Whitney*, 116 U. S. 167, 178; *State ex rel. Poole v. Nuchols*, 18 N. D. 223; 20 L. R. A. (N. S.) 413, 419. *State ex rel. Davis v. White*, 36 Nev. 354; 50 L. R. A. (N. S.) 195, 198.) In a very real sense, that is the situation here.

Even though it were held that the language of section 315 is such as to permit the commission to entertain an application for reduction of the duty fixed by paragraph 401 it is nevertheless plain that the technical jurisdiction should not be exercised, inasmuch as its exercise necessarily involves an assumption of authority to set aside, upon extraneous grounds, a duty specially imposed by Congress in order to carry out a specific legislative intent. Neither this commission nor the President can undertake to negative that intent, even though the commission might be said to have technical jurisdiction to consider any petition alleging that any rate fixed by the tariff act fails to equalize domestic and foreign costs of production.

An order will therefore be entered in the minutes discontinuing the investigation.

Concur: Marvin (chairman), Lewis, Burgess, Glassie (commissioners).

Dissent: Culbertson (vice chairman), Costigan (commissioner).

Commissioner COSTIGAN, dissenting:

It is necessary to record my dissent from the ably stated opinion of the commission. Its ruling substantially challenges and denies not only the power to investigate vested in the commission, but also the authority of the President of the United States, under the provisions of the tariff act of 1922, after investigation by the commission, to proclaim any modification of the rate of duty fixed in paragraph 401 of that act on logs of fir, spruce, cedar, or western hemlock.

In the first place, it must be noted that the decision lacks the *prima facie* quality which would attach to an affirmation by the commission of the President's jurisdiction. Such an assertion by the commission on the President's behalf of the right to proceed under section 315 would be subject to later presidential inquiry. On the other hand, the denial of his authority by the commission, without conference with the President, tends both to withdraw the subject matter from the President's consideration and to invite the possibility that the President may subsequently disagree with the commission's view of his powers under the law. Obviously, before undertaking to decide that the President lacks such power, the commission's most appropriate course would be to withhold such a decision and to refer the legal question, with the commission's record, to the President for his determination. By adopting that procedure the commission which, under the language of section 315, is called upon "to assist" the President, would accord the Chief Executive that reasonable aid which cooperation dictates and the law sufficiently implies.

With equal confidence it is submitted that the commission's rejection of its own authority to investigate the cost of production of logs pursuant to the provisions of section 315 is without statutory support. Neither in that section nor elsewhere in the laws relating to the Tariff Commission will be found limitations on the commission's clearly defined right to conduct such investigations. It is true that the maximum and minimum allowable changes by the President in any rates of duty are specified, and an effective barrier is raised against the transfer of articles from the free list to the dutiable or from the dutiable list to the free following the commission's investigations, but, as already indicated, the liberal statutory provisions do not restrict the commission's power to conduct such investigations.

In addition, beyond any question of appropriate procedure or any generalizations with respect to the commission's right to investigate, this dissent extends to the merits of the issue before the commission, which has been publicly stated to be "whether the rate of duty imposed by * * * paragraph 401 is subject to increase or decrease by proclamation of the President under section 315 of Title III of the tariff act of 1922."

While the opinion of the commission surveys with entire fairness the provisions of the act of 1922 concerning which doubt has been expressed, some restatement may be helpful. Title I contains the dutiable list of that act, and reading paragraph 401 in connection with section 1 we have the following statutory provisions:

"SECTION 1. That * * * there shall be levied, collected, and paid upon all articles when imported from any foreign country * * * the rates of duty which are prescribed by the schedules and paragraphs of the dutiable list of this title, namely

* * * * *

"PAR. 401. 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."

Section 315, in subsections (a) and (b), of Title III of the same act contains the following among other provisions with respect to the increase or decrease of the rates of duty provided in Title I:

"* * * 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 * * * *Provided*, That 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."

* * * * *

"Investigations to assist the President in ascertaining differences in costs of production under this section shall be made by the United States Tariff Commission, and no proclamation shall be issued under this section until such investigation shall have been made. * * *

"* * * 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."

It may also be noted that by section 318 of the same act and by section 704 of Title VII of the revenue act of September 8, 1916, the commission is specially authorized to investigate costs of production.

The question squarely presented is, therefore, whether the duty on the logs enumerated in paragraph 401 of "\$1 per thousand feet board measure" is one of the "duties fixed" or "provided" in this act or "specified in Title I of this act?"

In the light of the foregoing statutory provisions, the question answers itself, whether tested, to use the language of the opinion, by "reading English intelligently," or judged by the rule that when a statute is clear it is conclusive and there can be no construction when there is nothing to construe. Indeed, although the commission's opinion argues that the situation has changed when paragraph 401 is read through, since it then "becomes apparent that the fundamental legislative purpose is that logs * * * shall be exempt from duty," the commission in its opinion prefaces its main contention by the following important statement: "In form the first clause of this section, it must be admitted, does not differ from any other section imposing a duty. The duty of \$1 per thousand feet is simply one of 'the duties fixed by this act.'"

Clearly, then, the defect, if such it be, in the commission's reasoning arises directly out of forced and excessively refined deductions, due to the conceded statutory preference, in the absence of foreign restrictions, for the free admission into this country of logs of fir, spruce, cedar, or western hemlock. By what warrant, let us ask, does a legislative preference determine the factual inquiry whether a particular rate of duty is or is not "fixed" in the law? The act of 1922 contains both a dutiable title and a nondutiable title, plainly distinguished and distinguishable. When enacting the law the Congress without the slightest difficulty might have transferred its reference to the logs specified from Title I to Title II, with a suitable proviso for a conditional duty. The articles would thereby have been placed on the free list, subject to the conditional collection of a duty, yet removed from Title I of the act to which section 315 expressly applies. The Congress did not choose to adopt this course, and it is important to inquire by what rule of construction so noteworthy a transposition is supported. Indeed, may it not be reasonably urged that the commission's opinion in effect undertakes a transfer, akin to that forbidden by section 315, of certain articles from the free list to the dutiable list?

The statutory situation would appear to be wholly devoid of uncertainty, but, assuming the existence of doubt, we are not without legislative and administrative guides in resolving it. Commissioner Culbertson, in his separate opinion in which I concur, presents a distinctly serviceable review of the various conditional or provisional duties in the tariff act of 1922, and persuasively directs attention to exceptional reasons for considering the duty in paragraph 401 "fixed" by the statute. Similarly suggestive is the action of the Treasury Department on which rests the burden of collecting duties so "fixed." Following the enactment of the law, the Treasury Department was called on in due course to advise collectors of customs and other persons with regard to the duty provided in paragraph 401. On September 27, October 11, and November 2, 1922, collectors were directed by the department to assess estimated duties under paragraph 401 on logs when imported from Canada, and to suspend liquidation of the entries until the department's information would enable it to rule on the question whether foreign restrictions are being and have been practiced with respect to such merchandise. In other words, the department from the beginning treated the duty as fixed, subject to the operation of the proviso. Subsequently, on January 16, 1923 (T. D. 39413), collectors were instructed under paragraph 401 to assess the duty on all logs of the varieties specified in the paragraph, cut from Crown lands in the Province of New Brunswick, and to admit free of duty such logs when cut from private lands in that Province. Subsequently, on February 2, 1923 (T. D. 39458), the collectors were further directed to assess the duty under paragraph 401 on the varieties of logs enumerated, whether cut from Crown lands or private lands, which are subject by statute to the payment of a timber tax in the Province of British Columbia.

We have then, in fact, a duty officially dealt with as fixed in paragraph 401, and at this time being collected, on importations from different Canadian Provinces. Yet, with respect to that duty the commission holds the provisions of section 315 inapplicable.

Apparently the central contention of the opinion of the commission is that, since it rests in the power of the respective Provinces from which such logs are imported to remove the duty entirely in the course of time by abandoning the restrictions referred to in the proviso, the President is without authority to advance or reduce that duty pursuant to the provisions of section 315. This view gives practically exclusive recognition to the proviso in paragraph 401. It unnecessarily subordinates and disregards section 315. It ignores the harmony between section 315 and paragraph 401, which, if possible, it is the first obligation of statutory construction to discover and promote. The natural and consistent reading of section 315 and paragraph 401 would recognize that a foreign country or subdivision may by its own action terminate the duty fixed in paragraph 401, and would simultaneously find warrant in section 315, whenever properly invoked, for reviewing and revising the rate so provided. In other words, the intent of the statute is that the duty specified in paragraph 401 shall be subject to two operating conditions, namely, modification while that duty stands, pursuant to the provisions of section 315, and removal pursuant to the terms of the proviso of paragraph 401. Only by such harmonious construction can validity and vitality be given to the respective provisions of the law. Thus the penalty aspect of the duty becomes immaterial. The duty, though conditional, is subject to being measured under section 315.

Stated otherwise, it is with due respect affirmed that the commission's opinion disregards the controlling principle of statutory construction applicable in this case. That principle reasonably requires such an interpretation of section 315 and of paragraph 401 of the tariff act of 1922 as will permit both provisions to operate simultaneously with full force and effect. It would be easy to multiply authorities in support of the fundamental rule that different provisions in a statute are not to be segregated, but that the several parts are to be construed with reference to each other, and, where possible, harmoniously. One or two statements of the doctrine will suffice. In *Gayler v. Wilder*, 10 How. 477, 496, the Supreme Court of the United States said:

" * * * It is not by detached words and phrases that a statute ought to be expounded. The whole act must be taken together, and a fair interpretation put to it, neither extending nor restricting it beyond the legitimate import of its language, and its obvious policy and object."

In *Market Co. v. Hoffman*, 101 U. S. 112, 116-117, that court similarly declared:

" * * * We are not at liberty to construe any statute so as to deny effect to any part of its language. It is a cardinal rule of statutory construction that significance and effect shall, if possible, be accorded to every word. As early as in *Bacon's Abridgment*, sec. 2, it was said that 'a statute ought, upon the whole, to be so construed that, if it can be prevented, no clause, sentence, or word shall be superfluous, void, or insignificant.' This rule has been repeated innumerable times. Another rule equally recognized is that every part of a statute must be construed in connection with the whole, so as to make all the parts harmonize, if possible, and give meaning to each."

It is, perhaps, suitable that a discussion which relates primarily to the power of the President of the United States should end as it began with a reference to the President's authority. It is impossible to analyze section 315, either alone or in conjunction with sections 316 and 317, without concluding that the Congress, reposing confidence in his wisdom and integrity, expressly and with full intent conferred on the President in each of those sections, within the respective fields to which they relate, statutory powers calculated to resolve all doubts in favor of the validity of presidential action. It is submitted that the considerations urged draw added force from the exceptional nature of the enactment. The flexible provisions of the tariff act of 1922 indicate unusual legislative deliberation, and should, if there be doubt, be less subject than ordinary statutes to the abrasion or nullification of extremely narrow construction. In a word, it should be held that the statute, viewed as a consistent whole, and obedient to each clause, intends what it clearly affirms.

Vice Chairman CULBERTSON, dissenting:

I concur in the opinion filed by Commissioner Costigan in this case. I shall add only one or two observations.

The duty in paragraph 401 is one of 11 conditional duties found in the tariff act of 1922, but it is strikingly different from the other 10. The provisos attached to the 10 paragraphs provide that the special duty is to be measured by the rate in force in some foreign country. Paragraph 401 alone specifies the duty which is to be applied independent of the rates of duty imposed by the foreign country. In the 10 cases the duty is indefinite and unsettled, i. e., upon the same class of articles there may be in force at the same time a half dozen different rates, varying according to the country from which the goods come and varying from time to time without legislative action in the United States. Under paragraph 401, the American duty does not vary according to the country and origin, and does not change with a change in foreign rates. The foreign country may double or quadruple its export tax or it may reduce it to a tenth or a hundredth part of its present amount without affecting the American rate. It must be presumed, however, that Congress fixed the rate in paragraph 401 on some basis and, in my judgment, that basis was the same as that which governed the fixing of other duties in the act—namely, the difference in cost of production.

Of the 11 paragraphs containing conditional duties, paragraphs 401 and 1301 alone contain provisos relating to export duties or restrictions on exportation. All the other paragraphs relate to import duties levied in foreign countries. Paragraph 1301 imposes a countervailing duty upon a finished product for the obvious purpose of offsetting the handicap to which the American paper industry is subjected through restrictions upon its supply of raw material. Paragraph 401, however, imposes its duty upon a raw material in spite of the fact that many of the more finished products into which it is manufactured remain on the free list. The duty imposed in paragraph 401, therefore, does not countervail or offset the foreign duty; on the contrary, it operates in the same direction as the foreign duty and acts cumulatively with it. The selection of a duty of this type (instead of countervailing duties on the finished products of the lumber industry) plainly shows that the duty is imposed from a desire to give further protection to the American producers of logs, in addition to the protection already afforded by the foreign export duty. The rate of duty having no relation to the foreign duty can only be presumed to have been determined in the same manner as the other protective rates of the tariff act.

It is, perhaps, not without significance that the tariff act makes six articles free (see pars. 1536, 1541, 1543, 1548, 1585, and 1700), but conditionally dutiable; on the other hand, the framers of the act took logs from their long-established place in the free list and made them dutiable, though conditionally free. If this point stood alone possibly no weight would attach to it, but it must be considered in connection with other points, namely, that the duty of paragraph 401 alone among the conditional duties is a fixed specific rate, that is obviously not a countervailing duty, and finally, that Congress—in spite of the language used by the committee in regard to putting a premium on fair treatment by foreign countries—can have had no expectation that paragraph 401 would result in the free importation of logs.

Previous tariff acts have contained a few conditional duties similar to those contained in the tariff act of 1922. Conditional duties relating to foreign import duties have occasionally been successful in securing a modification of the foreign rate, but conditional duties, notably those imposed on pulp and paper, have never been successful in removing foreign export restrictions on the export of products to the United States. This fact was known to Congress. And the view which evidently prevailed, that paragraph 401 would result not in free logs but in dutiable logs, has been confirmed. The act of 1922 has been in force for more than a year; the provisos relating to foreign import duties have resulted in a change in a foreign duty upon one minor item, but not only has there been no change in export duties or restrictions in response to paragraphs 401 and 1301, but in a neighboring country legislation has been enacted which looks to the extension of the restrictions upon the exportation of raw materials.

A consideration from these several points of view of the contrast between paragraph 401 (which in form is conditional) and the other conditional paragraphs leads to the conclusion that the duty imposed by paragraph 401 is primarily and essentially a protective duty of the ordinary kind and, being one of the rates fixed in Title I, is subject to the operation of section 315 of the tariff act.

ORDER ENTERED OCTOBER 12, 1923, IN THE INVESTIGATION NO. 27 BY THE UNITED STATES TARIFF COMMISSION FOR THE PURPOSES OF SECTION 315 OF TITLE III OF THE TARIFF ACT OF 1922, IN RESPECT OF LOGS OF FIR, SPRUCE, CEDAR, OR WESTERN HEMLOCK.

Upon consideration of the application filed by the Bloedell-Donovan Lumber Co. for a reduction of the duty on logs of fir, spruce, cedar, or western hemlock imposed by paragraph 401 of Title I of the tariff act of 1922, and of the matters and things presented at the preliminary public hearing held on August 3, 1923, pursuant to the commission's order of July 2, 1923, whereof due public notice was given according to the commission's rules of procedure, as well as of the arguments and briefs submitted on behalf of the parties appearing respectively in behalf of and in opposition to the application for said reduction, the United States Tariff Commission, for the reasons stated in the opinion filed this 12th day of October, 1923, finds that the rate of duty imposed on logs of fir, spruce, cedar, or western hemlock by said paragraph 401 of said tariff act is not subject to increase or decrease by proclamation of the President under section 315 of Title III of said act; and the United States Tariff Commission accordingly orders that the investigation into the costs of production of said articles, the growth or product of the United States and of similar articles the growth or product of competing countries, instituted on July 2, 1923, be, and the same is hereby, discontinued.

OPINION OF THE ATTORNEY GENERAL.

At the request of Commissioners Culbertson, Lewis, and Costigan, an opinion of the Attorney General, communicated by the President to the commission subsequent to the date of the commission's seventh annual report, is here printed.

DEPARTMENT OF JUSTICE, *Washington.*

DEAR MR. PRESIDENT: I have the honor to acknowledge the receipt of your letter of October 29, 1923, requesting my opinion as to the power and authority of the Tariff Commission to conduct an investigation in respect to the duty on logs of fir, spruce, cedar, and western hemlock imposed by the tariff act of 1922. You inclose copies of the majority and dissenting opinions of the commission and of its order of October 12, 1923, discontinuing such an investigation.

It appears from these inclosures that application was made by the Bloedell Donovan Lumber Mills for a reduction of the duty, and a preliminary public hearing was held August 3, 1923, as a result of which the majority of the commission determined that the rate of duty "imposed on logs of fir, spruce, cedar, and western hemlock by said paragraph 401 of said tariff act, is not subject to increase or decrease by proclamation of the President under section 315 of Title III of said act," and for that reason entered an order discontinuing the pending investigation.

The question involves the consideration of the powers vested by Congress in the President and the Tariff Commission by the tariff act of 1922. (42 Stat. 858.)

The commission was created under the authority of section 700 of the act of Congress of September 8, 1916 (39 Stat. 795), and by sections 702 and 703 of that act it is charged solely with the duty of investigating certain facts as to the effect of the customs laws then in force or to be thereafter enacted and to make report of its findings of fact to the President or to Congress. These powers have not been increased by any subsequent acts of Congress and the commission remains a fact-finding body.

Title I of the act of 1922 creates a dutiable list; Title II a free list. Paragraph 401 of Schedule 4 is under Title I and is therefore included within the dutiable list.

Title I declares that, except as otherwise provided for in the act, the rates of duty prescribed by the schedules and paragraphs of that list "shall be levied, collected, and paid" upon all imports.

Paragraph 401 of Schedule 4 of the dutiable list establishes the following rate of duty upon:

"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 12 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."

Paragraph 1700 of Schedule 15 is under Title II of the act and is a part of the free list. It declares that "Wood, logs," and certain classes of timber in a specified stage of manufacture, "all of the foregoing not specially provided for," shall be admitted free of duty, unless the country of export shall impose an import duty upon certain of the products when exported from the United States, in which event the President is granted power to negotiate for the removal of such import duty and upon the failure of such negotiations to declare by proclamation an import duty equal to the foreign duty.

Subdivision A of section 315, Title III of the act, delegates to the President the power and duty of ascertaining whether there may be any difference in the domestic and foreign cost of production and where he shall find there is such difference and that the "duties fixed in this act do not equalize the said differences in costs of production," he "shall 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 * * *": *Provided*, That the total increase or decrease of such rates of duty shall not exceed 50 per cent of the rates specified in Title I of this act, or in any amendatory act."

Subdivision C of the same section provides:

"Investigations to assist the President in ascertaining differences in costs of production under this section shall be made by the United States Tariff 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."

October 7, 1922, President Harding issued his Executive order as follows:

"It is ordered that all requests, applications, or petitions for action or relief under the provisions of sections 315, 316, and 317 of Title III of the tariff act approved September 21, 1922, shall be filed with or referred to the United States Tariff Commission for consideration and for such investigation as shall be in accordance with law and the public interest, under rules and regulations to be prescribed by such commission."

The act of 1922, therefore, has not changed the status of the Tariff Commission and the powers and duties of that tribunal remain limited to the ascertainment and report of facts.

As to the increase or reduction of rates of duty fixed by the dutiable list of the act, Congress by section 315 has clearly granted to the President the power to make such changes within prescribed limitations and under designated conditions.

It has also made it the duty of the Tariff Commission to conduct such investigation as may be necessary to ascertain the facts in order that the President may be aided in the exercise of the discretion vested in him.

Such investigation and report by the commission is made a condition precedent to action by the President.

The Secretary of the Treasury, in connection with the administrative enforcement of the act, found, January 16 and February 2, 1923 (Treasury Decisions 39413 and 39458, vol. 43), that as to certain lands in the Provinces of New Brunswick and British Columbia, Canada, the restrictions mentioned in paragraph 401 had been imposed within the period fixed by the act and he instructed the various collectors of customs that in the case of the importation

of logs of the character mentioned in that paragraph, cut from such lands, the duty as fixed should be assessed and collected.

As to such importations, therefore, it is not only within the power but it becomes the duty of the President to ascertain whether there is any difference between the foreign and domestic cost of production which may not be equalized by the duty as fixed, and thereafter to determine the extent to which he will exercise the discretion vested in him as to the modification of that duty.

It also becomes the duty of the Tariff Commission under the act to make such investigation of facts as may be necessary to aid the President in ascertaining whether any such difference in cost exists, and if so, the extent thereof.

The commission, however, notwithstanding its limited powers and the fact that it can not under any circumstances modify the duties as fixed by the act, the power in this respect having been delegated solely to the President, has refused to proceed with the investigation in the instant matter, and has based its action upon the majority opinion that sections 401 and 1700 must be considered together and that when so considered it becomes evident that the purpose of Congress was that commerce in all logs should be free and that the duty imposed by paragraph 401 is in the nature of a penalty for the purpose of effectuating that distinct policy, which would be wholly frustrated if the President, upon a finding of production costs, should reduce the duty chosen by Congress for the purpose indicated. (Opinion, pp. 6-7.)

The opinion is also expressed by the majority of the commission that the sole question is whether it is the duty of the commission to proceed with the investigation, irrespective of the language of section 315, when it becomes evident that to do so would involve a claim of authority to negative a specific legislative intent, and that neither the commission nor the President can undertake to negative that intent (pp. 14, 15).

In the opinion as thus expressed, the commission has apparently misconceived the limitations upon its powers and has further disregarded two well recognized principles of law:

(A) That statutes must be so read as to give effect to each word and to harmonize seeming conflicts between sections, and that no presumption can be indulged in as to what may have been the policy of Congress in enacting the legislation under consideration. (*St. Paul, etc., Ry. Co. v. Phelps*, 137 U. S. 528, 536; *United States v. Temple*, 105 U. S. 97, 99.)

(B) That in comparing apparently competing paragraphs of the tariff laws, the one which more specifically describes the article should be applied and a general description must always yield to a more specific designation. (*American Net and Twine Co. v. Worthington*, 141 U. S. 468, 474; *Fink v. United States*, 170 U. S. 584, 586.)

The power of Congress to delegate to the President powers of the character of those included in section 315 of the act is no longer open to question and the exercise of his discretion in that respect can not be questioned even by the courts. (*Clark v. Field*, 143 U. S. 649, 690.)

For the reasons stated, I can not concur in the majority opinion of the commission.

It is my opinion that whenever logs of fir, spruce, cedar, or western hemlock cut from lands of foreign countries, which shall at any time within 12 months prior to their importation into the United States have imposed export restrictions of the nature defined by section 401, then upon such importation these logs become subject to the duty established by that paragraph.

It is therefore a duty fixed by Title I of the act and is within the terms of section 315 of Title III and subject to modification by the President under the terms and conditions of that section.

Paragraph 1700 has no bearing upon or relation to paragraph 401, as the former specifically provides that logs, generally, and the other forms of lumber described; "all of the foregoing not specially provided for," shall be admitted free of duty.

These qualifying words clearly apply to some other provisions of the same act, and when so considered it would seem clear that the logs to be admitted free include logs other than those specifically described in paragraph 401, as to which latter classes express provision has been made and they are declared to be dutiable with provision for their exemption from that duty under certain circumstances.

I am of the further opinion that the Secretary of the Treasury, having determined as a fact that logs of the description contained in paragraph 401, when

cut from certain lands in Canada, are subject to the duty fixed by that paragraph if imported into this country, the commission has no power to refuse to make such investigation as may be necessary to determine the difference, if any, of production cost as between the two countries, whenever an application for a modification of the fixed duty shall properly come before it, and by such refusal prevent the President from exercising the powers and duties delegated to and charged upon him by section 315.

Respectfully submitted.

H. M. DAUGHERTY, *Attorney General.*

THE PRESIDENT,
The White House.

APPENDIX VI. LIST OF SUBJECTS INVESTIGATED AND REPORTED UPON.

The scope of the commission's work since its organization in 1917 is briefly outlined by the following list of subjects investigated and reported upon to December, 1923:

ABBREVIATIONS.

- *= Printed edition exhausted.
 **= Not specially provided for, or not provided for eo nomine
 FL= Free list.
 In prog.= Work in progress.
 Ms.= Manuscript (typewritten).
 M. S.= Miscellaneous series (unnumbered).
 n. s. p. f.= Not specially provided for.
 P.= Printed.
 T. I. S.= Tariff information series.
 W. M.= Reports to Ways and Means Committee (unnumbered).

Subject.	Status.	Tariff act of 1913.		Para-graph of act of 1922.	Report No.
		Sched-ule.	Para-graph.		
Abrasive materials (report).....	P.....				B-3
Acetaldehyde.....	Ms.....	A.....	5	2	
Acetate. (<i>See</i> Copper sulphate and acetate.)					
Acetic acid.....	P.....	FL.....	387	1	A-2
Acids:					
Acetic.....	P.....	FL.....	387	1	A-2
Acetic anhydride.....	P.....	A.....	2	1	A-2
Acetone and acetone oil.....	P.....	A.....	3	3	A-2
Arsenic and arsenious.....	P.....	FL.....	387	1, 1513	FL-6
Benzoic.....	In prog.....	A.....	**1	27	
Boric.....	P.....	A.....	1	1	A-1
Carbolic (repealed by the act of Sept. 8, 1916).....	P.....	FL.....	387	**27	FL-1
Chromic.....	P.....	FL.....	387	1501	A-18
Citric.....	P.....	A.....	1	1	A-1
Formic.....	P.....	A.....	1	**1	A-1
Gallie.....	P.....	A.....	1	1	A-1
Glycerophosphoric.....	P.....	A.....	18	26	A-6
H.....	In prog.....	A.....	23	27	
Hydrochloric.....	P.....	FL.....	387	1501	FL-1
Hydrocyanic.....	P.....	FL.....	387	**1	FL-1
Hydrofluoric.....	P.....	FL.....	387	1501	FL-1
Lactic.....	P.....	A.....	1	1	A-1
Muriatic.....	P.....	FL.....	387	1501	FL-1
Nitric.....	P.....	FL.....	387	1501	FL-1
Oleic.....	Ms.....	A.....	**1	27	
Oxalic.....	P.....	A.....	1	1	A-1
Phosphoric.....	P.....	FL.....	387	1	FL-1
Phthalic (repealed by the act of Sept. 8, 1916).....	P.....	FL.....	387	27	FL-1
Prussic (hydrocyanic).....	P.....	FL.....	387	**1	FL-1
Pyrogallie.....	P.....	A.....	1	1	A-1
Pyroligneous.....	P.....	FL.....	387	**1	A-2
Salicylic.....	In prog.....	A.....	1	27	
Silicic.....	P.....	FL.....	387	**1	A-18
Stearic.....	Ms.....	A.....	**1	1	
Sulphuric, or oil of vitriol.....	P.....	FL.....	387	1501	FL-1
Tannic.....	P.....	A.....	1	1	A-1
Tartaric.....	P.....	A.....	1	1	A-1
Valerianic.....	P.....	FL.....	387	1501	FL-1
Acids exempt from duty.....	P.....	FL.....	387	1501	FL-1
Acids of paragraph 1 and related materials provided for in the tariff act of 1913.	P.....				A-1

Subject.	Status.	Tariff act of 1913.		Para-graph of act of 1922.	Report No.
		Sched-ule.	Para-graph.		
Aconite.....	P.....	FL.....	388	35, 1502	A-7, FL-2
Adhesive felt for sheathing vessels.....	P.....	FL.....	481	**1302	FL-14
Agar-agar.....	P.....	A.....	34	42	A-9
Agate, manufactures of.....	P.....	B.....	98	233	B-11
Agates, unmanufactured.....	P.....	FL.....	390	1503	N-1
Agricultural implements.....	P.....	FL.....	391	1504	FL-3
Agricultural staples and the tariff:					
Wheat and wheat flour.....	P.....	FL.....	644	729	T. I. S.-20
Oats and oatmeal.....	P.....	G.....	192	726	T. I. S.-20
Barley and barley malt.....	P.....	G.....	188-190	722	T. I. S.-20
Flaxseed or linseed.....	P.....	G.....	212	760	T. I. S.-20
Flaxseed or linseed oil.....	P.....	A.....	45	54	T. I. S.-20
Potatoes.....	P.....	FL.....	581	769	T. I. S.-20
Hay.....	P.....	G.....	205	777	T. I. S.-20
Air rifles.....	P.....	C.....	132	1414	C-14
Alabaster, manufactures of.....	P.....	B.....	98	233	B-11
Albata.....	P.....	C.....	145	**380	C-19
Albumen, dried egg.....	P.....	A.....	4	713	G-11
Alcohol:					
Ethyl (nonbeverage or industrial).....	Ms.....	A.....	**237	4	
Methyl or wood.....	P.....	FL.....	393	4	A-2
Propyl.....	Ms.....	A.....	**33	4	
Alcoholic preparations, n. s. p. f.....	P.....	A.....	16	24	A-5
Aldehyde ammonia.....	Ms.....	A.....	**5	2	
Aldol.....	Ms.....	A.....	**5	2	
Alizarin assistants.....	P.....	A.....	45	56	A-11
Alloy steels.....	P.....	C.....	110	305	C-7
Almond oil:					
Bitter.....	P.....	A.....	46	1631	A-11
Sweet.....	P.....	A.....	45	1632	A-11
Almonds.....	P.....	G.....	223	754	G-34
Aloes.....	P.....	A, FL.....	**27**477	35, 1502	A-7
Althea root.....	P.....	FL.....	544	35, 1502	FL-2
Alum.....	P.....	A.....	6	6	A-3
Alumina, hydrate of.....	P.....	A.....	6	**6	A-3
Aluminum:					
Alloys.....	P.....	C.....	143	374	C-16
Bars, plates, sheets, strips, and rods.....	P.....	C.....	143	374	C-16
Compounds.....	P.....	A.....	6	6	A-3
Hollow ware.....	P.....	C.....	134	339	C-16
Hydroxide or refined bauxite.....	P.....	A.....	6	6	A-3
Leaf.....	P.....	C.....	146	382	C-18
Manufactures, n. s. p. f.....	P.....	C.....	134, 167	339	C-16
Ore.....	P.....	FL.....	411	374	C-16
Sulphate.....	P.....	A.....	6	6	A-3
Amber:					
Gum.....	P.....	A.....	36	11	A-9
Manufactures of.....	P.....	N.....	367	1438	N-19
Amber oil.....	P.....	A.....	46	**59	A-12
Ambergris.....	P.....	A.....	49	61	A-14
Amberoid, gum.....	P.....	A.....	36	11	A-9
American valuation as the basis for assessing duties ad valorem, information concerning (report).....	P.....				W. M.
Ammoniacal gas liquor.....	P.....	A.....	7	**1459	A-3
Ammonium:					
Carbonate.....	P.....	A.....	7	7	A-3
Chloride (muriate).....	P.....	A.....	7	7	A-3
Liquid anhydrous.....	P.....	A.....	7	7	A-3
Nitrate.....	P.....	FL.....	395	7	A-3
Perchlorate.....	P.....	FL.....	395	7	A-3
Phosphate.....	P.....	A.....	7	7	A-3
Sulphate.....	P.....	FL.....	395	7	A-3
Amylacetate.....	P.....	A.....	29	**38	A-7
Amyl alcohol.....	P.....	A.....	33	4	A-9
Amyl nitrite.....	P.....	A.....	29	**38	A-7
Anchor and parts of, iron or steel.....	P.....	C.....	106	319	C-5
Anchovies.....	P.....	G.....	**216	**721	G-19
Angles, iron or steel.....	P.....	C.....	104	312	C-3
Aniline, oil and salt.....	Ms.....	A.....	23	27	
Animal hair, n. s. p. f.....	P.....	FL.....	503	1586	N-12
Animal and expressed vegetable oils and fats.....	P.....				A-11
Anise-seed oil.....	P.....	A.....	46	1631	A-12
Anatto.....	P.....	FL.....	399	1509	A-8
Annual reports:					
First.....	P*.....				M. S.
Second.....	P.....				M. S.
Third.....	P.....				M. S.
Fourth.....	P.....				M. S.
Fifth.....	P.....				M. S.
Sixth.....	P.....				M. S.
Seventh.....	P.....				M. S.

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Anthraquinone.....	In prog.	A.....	**23	27
Antifriction balls and bearings.....	P.....	C.....	106	321	C-5
Antimonial lead (type metal).....	P.....	C, FL.	160, 637	393	C-17
Antimony:					
Alloys.....	P.....	C, FL.	154, 572	**376	C-17
Ore and stibnite containing.....	P.....	FL.....	396	1508	C-17
Oxide, salts, and compounds.....	P.....	C.....	144	8	C-17
Regulus or metal and matte containing.....	P.....	C.....	144	376	C-17
Antitoxins, vaccine virus, and all other serums.....	P.....	FL.....	400	1510	FL-2
Anvils of iron or steel.....	P.....	C.....	118	325	C-9
Apatite.....	P.....	FL.....	401	1640	FL-5
Apples, green or ripe and dried.....	P.....	G.....	217	734	G-20
Apricot kernels.....	P.....	G.....	223	760	G-34
Arabic gum.....	P.....	A.....	36	11	A-9
Archil.....	P.....	FL.....	561	1509	A-8
Argols.....	P.....	A.....	8	9	A-1
Arrowroot.....	P.....	FL.....	402	1511	G-33
Arsenic.....	P.....	FL.....	403	379	FL-6
Arsenic and arsenious acid.....	P.....	FL.....	387	1, 1513	FL-6
Arsenic, sulphide of.....	P.....	FL.....	403	1512	FL-6
Art squares, wholly or in part of wool.....	P.....	K.....	303	1117	K-6
Art, works of.....	P.....	N, FL	{ 376, 611, 652-657 }	1449, 1705- 1708 }	N-24
Articles not enumerated but similar to articles enumerated.....	P.....	N.....	386	1460	N-27
Articles not enumerated or provided for.....	P.....	N.....	385	1459	N-27
Artificial silk:					
Manufactures of.....	P.....	L.....	319	1213	L-4
Spun.....	P.....	L.....	**319	1213	L-4
Tops.....	P.....	L.....	**319	1213	L-4
Waste.....	P.....	L.....	384	1213	L-4
Yarns.....	P.....	L.....	319	1213	L-4
Asafetida.....	P.....	FL.....	405	35, 1502	A-7, FL-2
Asbestos:					
Manufactures of.....	P.....	N.....	367	1401	N-20
Unmanufactured.....	P.....	FL.....	406	1515	N-20
Ashes, wood and lye of, and beet root.....	P.....	FL.....	407	1645	A-16
Asphaltum.....	P.....	FL.....	534	1609	FL-7
Aspic oil or spike lavender.....	P.....	A.....	46	**1631	A-12
Attar of rose.....	P.....	A.....	46	**1631	A-12
Aubusson carpets.....	P.....	K.....	293, 300	1116	K-6
Automobiles and parts.....	P.....	C.....	119	369	C-10
Automobile equipment, electrical.....	P.....	C.....	**167	**369, 399	C-31
Axes.....	P.....	C.....	**167	**399	C-13
Axles of iron or steel.....	P.....	C.....	121	323	C-10
Axminster carpets.....	P.....	K.....	293, 300	1116, 1117	K-6
Babbitt metal.....	P.....	C.....	**154	393	C-17
Bagging for cotton or jute.....	P.....	FL.....	408	1019	J-7
Bag leather.....	P.....	FL.....	**530	1431	N-16
Bags:					
Jute or cotton.....	P.....	I, J.....	{ 266, 281, **284 }	921, 1018	J-9
Leather.....	P.....	N.....	360	1432	N-18
Paper.....	P.....	M.....	324	1305	M-4
Ball clay.....	P.....	B.....	**76	**207	B-4
Balls and bearings, antifriction.....	P.....	C.....	106	321	C-5
Balm of Gilead.....	P.....	FL.....	409	**34, **1567	A-7, FL-2
Balsam:					
Canada.....	P.....	A.....	9	10	A-3
Copaiba.....	P.....	A.....	9	10	A-3
Gurjun.....	P.....	A.....	**9	**10	A-3
Peru.....	P.....	A.....	9	10	A-3
Tolu.....	P.....	A.....	9	10	A-3
Balsams (see Drug industry, crude botanical).....	P.....				A-7
Bandings:					
Cotton.....	P.....	I.....	262	**913	I-7
Silk.....	P.....	L.....	316	**1207	L-2
Band iron or steel.....	P.....	C, FL.	{ 107, 109, 509 }	309, 313, 314	C-4
Bargaining tariffs. (See Reciprocity and com- mercial treaties.)					
Barium:					
Carbonate.....	P.....	A.....	10	12	A-4
Chloride.....	P.....	A.....	10	12	A-4
Dioxide.....	P.....	A.....	10	12	A-4
Metal.....	P.....	C.....	143	**1562	C-16
Barley and barley malt. (See Agricultural staples and the tariff.)					
Barrel hoops, iron or steel.....	P.....	C.....	107	313	C-4
Barrels.....	P.....	D.....	171, 172	405, 406	D-2

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Bars:					
Steel.....	P.....	C.....	110	315	C-7
Wrought iron.....	P.....	C.....	103	303	C-2
Barytes:					
Crude.....	P.....	A.....	51	69	{A-4 T. I. S.-18
Ground.....	P.....	A.....	51	69	{A-4 T. I. S.-18
Barium chemical and lithopone industries.....	P.....				T. I. S.-18
Baskets:					
Bamboo, etc.....	P.....	D.....	175	409	D-4
Leather.....	P.....	N.....	360	1432	N-18
Bath mats.....	P.....	I.....	264	**912	I-8
Batting, cotton.....	P.....	I.....	264	**921	I-8
Bauxite:					
Crude.....	P.....	FL.....	411	207	C-16
Refined.....	P.....	A.....	6	6	A-3
Bay rum.....	P.....	H.....	242	63	A-14
Beads.....	P.....	N.....	333	1403	N-1
Beams, iron or steel.....	P.....	C.....	104	312	C-3
Beans.....	P.....	G.....	197, 199	763	G-8
Beef and cattle industry (report).....	P.....	G.....	545, 619	701	W. M.
Beeswax.....	P.....	FL.....	412	1458	FL-7
Belgium, colonial tariffs. (See Colonial tariff policies.)					
Belladonna leaves and roots.....	P.....	A, FL.....	**27, **477	36	A-7
Bell metal.....	P.....	FL.....	413	1519	C-19
Bells.....	P.....	FL.....	413	1519	C-19
Belting and sole leather.....	P.....	FL.....	**530	**1606	N-15
Belting for machinery, cotton or other vegetable fiber.	P.....	I.....	262	913	I-7
Belts and belting, silk.....	P.....	L.....	316	**1207	L-2
Belts, cotton.....	P.....	I.....	262	**913	I-7
Belts, leather.....	P.....	N.....	360	1432	N-18
Benzidine.....	In prog.....	A.....	**23	27	.....
Benzoic acid.....	In prog.....	A.....	**1	1	.....
Bergamot oil.....	P.....	A.....	46	1631	A-12
Beta-naphthol.....	In prog.....	A.....	**23	27	.....
Bicycles and finished parts of.....	P.....	C.....	120	371	C-10
Billets, iron or steel.....	P.....	C, FL.....	110, 613	303, 304	C-7
Billiard balls.....	P.....	N.....	341	1413	N-7
Bimetal sheets.....	P.....	C.....	109	309	C-23
Binding twine.....	P.....	FL.....	415	1521	J-1
Bindings:					
Cotton.....	P.....	I.....	262	**913	I-7
Silk.....	P.....	L.....	316	**1207	L-2
Birch tar oil.....	P.....	FL.....	561	**59	A-12
Birds:					
Game.....	Ms.....	G.....	416	711	.....
Song.....	Ms.....	G.....	416	711	.....
Bismuth.....	P.....	FL.....	418	377	FL-6
Bitumen.....	P.....	FL.....	534	1609	FL-7
Black pigments.....	P.....	A.....	53	73	A-15
Blackening preparations.....	P.....	A.....	11	13	A-5
Blacksmiths' hammers, tongs, etc.....	P.....	C.....	122	326	C-9
Bladders, integuments, tendons, and intestines of animals and fish sounds, n. s. p. f.	P.....	FL.....	419	1655	N-19
Bladders, manufactures of.....	P.....	N.....	367	1438	N-19
Blades, cutlery.....	P.....	C.....	128-130	354, 356-358	C-13
Blanc fixe.....	P.....	A.....	51	69	A-4
Blankets and quilts, cotton.....	P.....	I.....	264	912	I-8
Blanks, iron or steel.....	P.....	C, FL.....	110, 613	304	C-7
Blasting caps.....	P.....	N.....	346	1418	N-8
Bleaching powder.....	P.....	A.....	12	14	A-5
Blinds, of bamboo, wood, straw, or compositions of wood.	P.....	D.....	175	409	D-4
Blood char.....	P.....	FL.....	447	71	A-15
Blood, dried, n. s. p. f.....	P.....	FL.....	420	1524	FL-5
Bloodroot (see Drug industry, crude botanical) ..	P.....				A-7
Blooms, iron or steel.....	P.....	C, FL.....	{110, 518, 613}	303, 304	C-2, C-7
Boards, sawed, planed, tongued and grooved.....	P.....	FL.....	647	403, 1700	FL-37
Boiler plate.....	P.....	C.....	105	307	C-4
Boilers.....	P.....	C.....	127	** 328	C-12
Bolting cloth (silk).....	P.....	FL.....	422	1525	L-3
Bolts.....	P.....	C.....	123	330	C-11
Bone:					
Char.....	P.....	FL.....	447	71	A-15
Dust, meal, and ash.....	P.....	FL.....	423	1526	FL-5
Manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21

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Bone casings:					
Cotton.....	P.....	I.....	262	** 913	I-7
Silk.....	P.....	L.....	316	**1207	L-2
Bones, crude, burned, calcined, etc.	P.....	FL.....	423	1526	FL-5
Bonnets, fur.....	P.....	N.....	354	1427	N-13
Bookbinder's leather.....	P.....	FL.....	**530	**1431, **1606	N-17
Boots and shoes.....	P.....	FL.....	530	1607	N-18
Borate materials, crude.....	P.....	FL.....	429	1532	A-1
Borax.....	P.....	A.....	67	83	A-1, A-18
Boric acid.....	P.....	A.....	1	1	A-1
Bort.....	P.....	N.....	357	**1429	N-1
Botanical drug industry, crude.....	P.....				A-7
Bottle caps.....	P.....	C.....	164	391	C-28
Bottles, glass.....	P.....	B.....	83, 84	217	B-9
Boxes:					
Containing oranges, etc.....	P.....	D.....	172	406	D-2
Packing, empty.....	P.....	D.....	171	405	D-2
Paper, papier-mâché, etc.....	P.....	M.....	324	1305, 1313	M-4
Boxwood:					
Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1
Braces:					
Cotton.....	P.....	I.....	262	913	I-7
Silk.....	P.....	L.....	316	1207	L-2
Brads, iron or steel.....	P.....	FL.....	554	331	C-8
Braid machines.....	P.....	C.....	165	372	C-29
Brass, old.....	P.....	FL.....	430	1533	C-19
Brass rolling-mill products.....	P.....	C.....	167	396	C-19
Brazil nuts.....	P.....	G.....	**226	755	G-34
Breccia:					
Crude and dressed.....	P.....	B.....	97	232	B-11
Manufactures of.....	P.....	B.....	98	233	B-11
Briar root and briar wood.....	P.....	D.....	168	402	N-26
Brick:					
Refractory—					
Chrome.....					
Fire.....					
Magnesite.....					
Structural—	P.....	B.....	71	201, 1536	B-1
Common.....					
Sand-lime.....					
Tapestry and front.....					
Vitrified.....					
Bristles:					
Not sorted, etc.....	P.....	FL.....	432	1537	N-4
Sorted, etc.....	P.....	N.....	337	1408	N-4
Bristol board.....	P.....	M.....	328	1302, 1307	M-1
Britannia metal, old.....	P.....	FL.....	572	**393	C-17
British wool-manufacturing industry, a survey of (report).	P.....				W. M.
Brocades, metallic.....	P.....	C.....	146	382	C-18
Bromine.....	P.....	FL.....	433	46	FL-8
Bronze metal leaf.....	P.....	C.....	146	382	C-18
Bronze powders.....	P.....	C.....	146	382	C-18
Broom corn.....	P.....	FL.....	434	1538	N-3
Broom handles.....	P.....	FL.....	647	**410	FL-37
Brooms.....	P.....	N.....	336	1407	N-3
Brush industry (report).....	P*				T. I. S.-8
Brushes.....	P.....	N.....	336	1407	N-4
Brushes, carbon electric.....	P.....	B.....	81	216	B-8
Brussels carpets.....	P.....	K.....	295	1117	K-6
Buchu leaves.....	P.....	A.....	39	36	A-7, A-10
Buckles of iron or steel.....	P.....	C.....	151	346	C-20
Budding knives.....	P.....	C.....	128	354	C-13
Building forms, iron or steel.....	P.....	C.....	104	312	C-3
Building stones.....	P.....	B.....	99	235	B-11
Bulb beams, iron or steel.....	P.....	C.....	104	312	C-3
Bullions.....	P.....	C.....	150	385	C-18
Burgundy pitch.....	P.....	FL.....	437	1540	FL-2
Burstones:					
In blocks.....	P.....	FL.....	614	1675	B-3
Manufactured.....	P.....	FL.....	438	234	B-3
Butter and butter substitutes.....	P.....	G.....	195	709	G-7
Button industry (report).....	P*				T. I. S.-4
Butyl alcohol.....	P.....	A.....	**33	4	A-9
Butyraldehyde.....	Ms.....	A.....	**5	2	
Cabinet woods.....	P.....	D, FL.....	169, 648	403	D-1
Cables (see Cordage).					
Cacao butter.....	Ms.....	G.....	232	775	G-32
Cadmium.....	P.....	FL.....	439	378	FL-6

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Cadmium sulphide.....	P.....	A.....	**63	**68	A-15
Caffeine and compounds.....	P.....	A.....	13	15	A-5
Cajuput oil.....	P.....	FL.....	561	**59	A-12
Calcined magnesia.....	P.....	A.....	42	50	A-10
Calcium:					
Acetate.....	P.....	FL.....	440	1541	A-2
Carbide.....	P.....	FL.....	440	16	FL-8
Chloride.....	P.....	FL.....	440	1541	FL-8
Cyanamid.....	P.....	FL.....	499	1541	FL-5
Metal.....	P.....	C.....	143	**1562	C-16
Nitrate.....	P.....	FL.....	440	1541	A-18
Sulphate.....	P.....	A.....	51	76	A-15
Tartrate, crude.....	P.....	A.....	8	9	A-1
Calfskin leathers.....	In prog.	FL.....	**530	1431, **1606	.....
Calomel.....	P.....	A.....	14	17	A-5
Camomile oil.....	P.....	A.....	46	**59	A-12
Camphor.....	P.....	A.....	36	52	A-9
Canada balsam.....	P.....	A.....	9	10	A-3
Candle wicking, cotton.....	P.....	I.....	262	913	I-7
Candy, sugar.....	P.....	E.....	180	505	E-2
Canes and umbrellas.....	P.....	N.....	383	1456	N-27
Canned beans and peas.....	Ms.....	G.....	199	763, 767	G-8
Carbolic acid (repealed by the act of Sept. 8, 1916).....	P.....	FL.....	387	27	FL-1
Caraway oil.....	P.....	A.....	46	1631	A-12
Carbon:					
Brushes, disks, plates, and other manufac- tures.....	P.....	B.....	81, 82	216	B-8, C-31
Electrodes for electric furnaces, etc.....	P.....	B.....	81	216	B-8, C-31
Miscellaneous electrical specialties.....	P.....	B.....	81, 82	216	B-8, C-31
Pots, porous.....	P.....	B.....	82	**216	B-8
Tetrachloride.....	P.....	A.....	19	18	A-6
Unmanufactured.....	P.....	B.....	81	{**214, **216, **1450}	B-8
Carbons:					
Arc lamps.....	P.....	B.....	82	216	B-8
Electric lighting, composed of petroleum coke and of lampblack.....	P.....	B.....	82	**216	B-8
Carbonized noils.....	Ms.....	FL.....	651	1105	K-1
Card clothing.....	P.....	C.....	124	337	C-8
Cardamom seeds.....	P.....	FL.....	595	779	A-7, FL-2
Cardboard.....	P.....	M.....	328	1302	M-1
Cardboard, cut, die-cut, etc.....	P.....	M.....	332	1313	M-4
Carpets (see also Floor coverings, Matting, Rugs):					
Aubusson, Axminster, moquette, and chenille	P.....	K.....	293	1116, 1117	K-6
Brussels.....	P.....	K.....	295	1117	K-6
Ingrain (carpets, mats, and rugs).....	P.....	K.....	{298, 299, 303}	1117	K-6
Saxony, Wilton, and Tournay velvet.....	P.....	K.....	294	1117	K-6
Tapestry Brussels.....	P.....	K.....	297	1117	K-6
Treble ingrain, three-ply, and all-chain.....	P.....	K.....	298	1117	K-6
Vegetable fiber, except cotton.....	P.....	J.....	**273	1022	J-3
Velvet and tapestry velvet.....	P.....	J, K.....	296	1117	J-3, K-6
Wool Dutch and two-ply ingrain.....	P.....	K.....	299	1117	K-6
Wool or cotton, or in part of either, n. s. p. f.	P.....	J, K.....	302, 303	1022, 1117	J-3, K-6
Woven whole, for rooms, and oriental, Berlin, Aubusson, Axminster, and similar rugs.....	P.....	K.....	300	1116	K-6
Cartridges, loaded and empty.....	P.....	N.....	346	1418	N-8
Car-truck channels of iron or steel.....	P.....	C.....	104	312	C-3
Cascara sagrada. (See Drug industry, crude bot- anical.).....					
Casein.....	P.....	FL.....	527	19	FL-15
Case leather.....	P.....	FL.....	**530	1431	N-16
Cash registers.....	P.....	FL.....	441	372	FL-3
Casks.....	P.....	D.....	171	405	D-2
Cassava. (See Starch and related materials.).....					
Cassia oil.....	P.....	A.....	46	1631	A-12
Castor or castoreum.....	P.....	FL.....	442	61	FL-2
Cast-iron products.....	P.....	C.....	125	327	C-11
Castings, steel.....	P.....	C.....	110	304	C-7
Castor oil.....	P.....	A.....	44	54	A-11
Castoreum.....	P.....	FL.....	442	61	FL-2
Catgut and manufactures of.....	P.....	N, FL.....	366, 443	1434	N-19
Cattle:					
Cattle and beef in the United States.....	P.....	FL.....	619	701	FL-25
The cattle industry of Canada and its relation to that of the United States.....	In prog.	FL.....	619	701	.....
Cattle hair, n. s. p. f.....	P.....	FL.....	503	1586	N-12
Cattle hides.....	In prog.	FL.....	506	1589
Caustic soda. (See Sodium hydroxide.).....					

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Cedar:					
Rough.....	P.....	FL.....	648	401, 403, 1700	D-1
Sawed.....	P.....	D.....	169	403	D-1
Cedrat oil.....	P.....	A.....	46	**59	A-12
Cellophane.....	P.....	L.....	**319	1213	L-4
Celluloid.....	P.....	A.....	25	31	A-6
Cement:					
Copper.....	P.....	FL.....	461	1556	C-19
Keene's.....	P.....	B.....	74	205	B-2
Portland, white, nonstaining.....	P.....	B.....	74	205	B-2
Roman, Portland, and other hydraulic.....	P.....	FL.....	444	1543	B-2
Ceramic glazes, colors, etc.....	P.....	A.....	63	231	A-15
Cerium, cerite or cerium ore.....	P.....	FL.....	445	1544	C-22
Cerium salts.....	P.....	A.....	**5	89	C-22
Chains, iron or steel.....	P.....	C.....	126	329	C-12
Chalk and manufactures.....	P.....	A, FL.....	{ 15,60,446, 621 }	20,209, 1545	A-5
Chamois skins.....	P.....	N.....	359	1431	N-17
Channels, iron or steel.....	P.....	C.....	104	312	C-3
Charcoal.....	P.....	FL.....	447	1699	A-2
Cheese and substitutes therefor.....	P.....	G.....	196	710	G-7
Chemical compounds, n. s. p. f.....	P.....	A.....	5	5	A-3
Chemical glassware. (See Optical glass and chemical glassware.)					
Chemically charged oils.....	Ms.....	A.....		57	
Chemicals. (See Dyes and other coal-tar chemicals.)					
Chemicals, oils, and paints, suggested reclassification of.....	P.....				W. M.
Chenille carpets. (See Carpets.)					
Chenilles, silk.....	P.....	L.....	314	1206	L-1
Cherries:					
Fresh.....	Ms.....	G.....	217, 488	737	G-21
Glacé.....	Ms.....	G.....	217	737	
Chestnut extract.....	P.....	FL.....	624	39	A-8
Chestnuts.....	P.....	G.....	**226	1546	G-34
Chicle.....	P.....	A.....	36	25	A-9
China clay.....	P.....	B.....	76	207	B-4
Chinaware.....	P.....	B.....	80	212	B-6
Chinese nut oil.....	P.....	FL.....	561	1632	A-11
Chip, manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21
Chloral hydrate.....	P.....	A.....	18	26	A-6
Chlorine, liquid, n. s. p. f.....	P.....	A.....	**5	**5	A-5
Chlorine products.....	P.....				A-6
Chlorophyll extract.....	P.....	A.....	31	39	A-8
Chocolate and cocoa.....	Ms.....	G.....	231	775	G-32
Chromate and dichromate of potash.....	P.....	A.....	64	80	A-18
Chromate and bichromate of soda.....	P.....	A.....	67	83	A-18
Chrome pigments.....	P.....	A.....	54	72	A-15
Chromic acid.....	P.....	FL.....	387	1501	A-18
Chromite or chromic ore.....	P.....	FL.....	448	1547	FL-28
Chromium, hydroxide of, crude.....	P.....	FL.....	449	**5	A-18
Cinchona and other quinine barks.....	P.....	FL.....	410	1518	A-7, FL-2
Cinnamon oil.....	P.....	A.....	46	1631	A-12
Citrate of lime.....	P.....	A.....	41	49	A-1
Citric acid.....	P.....	A.....	1	1	A-1
Citronella oil.....	P.....	A.....	46	1631	A-12
Civet.....	P.....	A.....	49	61	A-14
Clapboards, wood.....	P.....	FL.....	647	1700	FL-37
Clasp knives.....	P.....	C.....	128	354	C-13
Clays and earths.....	P.....	B, FL.....	{ 76, 81, 450 }	207	B-4
Cleaning preparations.....	P.....	A.....	11	13	A-5
Clocks and parts of.....	P.....	C.....	161	368	C-26
Clothing, ready-made:					
Cotton, not knit.....	P.....	I.....	256	919	I-5
Fur.....	P.....	N.....	348	1420	N-10
Linen.....	Ms.....	J.....	278	1017	J-6
Silk.....	P.....	L.....	317	1208, 1210	L-2
Cloths, 100 imported.....	P.....	L.....	252	903	I-3a
Clover, red flowers. (See Drug industry, crude botanical.)					
Coal.....	P.....	FL.....	451	1548	FL-10
Coal-tar chemicals, census of dyes and (report):					
1917.....	P.....				T. I. S.-6
1918.....	P.....				T. I. S.-11
1919.....	P.....				T. I. S.-22
1920.....	P.....				T. I. S.-23
1921.....	P.....				M. S.
1922.....	P.....				M. S.

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Cobalt:					
Ore and metal.....	P.....	FL.....	453	1550	FL-6
Oxide.....	P.....	A.....	24	29	A-6
Coca leaves.....	P.....	A.....	39	36	A-7, A-10
Cocaine.....	P.....	A.....	47	60	A-7, A-13
Cocculus indicus.....	P.....	FL.....	454	35, 1502	A-7, FL-2
Cochineal.....	P.....	FL.....	455	1509	A-8
Cocoa:					
Butter and substitutes for.....	Ms.....	G.....	232	58, 775	G-32
Crude.....	Ms.....	FL.....	456	1551	G-32
Prepared.....	Ms.....	G.....	231	775	G-32
Cocoa fiber matting and mats.....	P.....	N.....	371	1023	J-3
Coconut oil.....	P.....	G, FL.....	232, 561	55	A-11, W. M.
Coconut products industry, report on:					
Coconuts.....	P.....	FL.....	557	756	W. M.
Coconut meat, shredded.....	P.....	G.....	221	756	W. M.
Copra.....	P.....	G.....	221	1626	W. M.
Coconut oil.....	P.....	G, FL.....	232, 561	55	W. M.
Cocoons, silk.....	P.....	FL.....	599	1663	L-1
Cod oil.....	P.....	FL.....	561	1630	A-11
Cod-liver oil.....	P.....	FL.....	561	1630	A-11
Coffee.....	Ms.....	FL.....	457	1552	G-31
Coins.....	P.....	FL.....	458	1553	FL-20
Coir.....	In prog.....	FL.....	459	1554	FL-16
Coir yarn.....	P.....	FL.....	459	1554	J-1
Coke.....	P.....	FL.....	451	1548	FL-10
Collars:					
Cotton.....	P.....	I.....	256	919	I-5
Linen.....	Ms.....	J.....	277	1017	J-6
Collodion.....	P.....	A.....	25	30	A-6
Colonial tariff policies (report).....	P.....				M. S.
Colonial tariff policies, introductory survey of (report).....	P.....				M. S.
Color lakes.....	P.....	A.....	63	28, 68	A-15
Coloring for liquors.....	P.....	A.....	26	**28, **39	A-6
Colors, crude, dry, mixed, etc.....	P.....	A.....	63	28, 68	A-15
Columns and posts, iron or steel.....	P.....	C.....	104	312	C-3
Combs of horn or horn and metal.....	P.....	N.....	368	1439	N-21
Commercial treaties. (See Reciprocity and commercial treaties, and also Digest of commercial treaties.)					
Conduits, electrical.....	P.....	C.....	127	328	C-12, C-31
Confectionery.....	P.....	E.....	180	505	E-2
Conventions. (See Digest of commercial treaties.)					
Copal.....	P.....	FL.....	500	1584	FL-17
Copaiba balsam.....	P.....	A.....	9	10	A-3
Copper:					
Alloys unmanufactured.....	P.....	FL.....	460	1555	C-19
Coins.....	P.....	FL.....	458	1553	FL-20
Medals.....	P.....	FL.....	546	1617	N-24
Metal, crude, refined, and old.....	P.....	FL.....	461	1556	C-19
Ore, matte, regulus, cement, and scale.....	P.....	FL.....	461	1556	C-19
Rolling-mill products.....	P.....	C.....	147	381	C-19
Sulphate and acetate.....	P.....	FL.....	421	1557	FL-8
Copperas.....	P.....	FL.....	462	1573	FL-8
Copra. (See Coconuts products industry.)					
Coral, marine, unmanufactured.....	P.....	FL.....	463	1558	N-1
Cordage, including cables.....	P.....	J.....	268	1005	J-1
Cords and cords and tassels:					
Cotton.....	P.....	I.....	262	913	I-7
Silk.....	P.....	L.....	316	1207	L-2
Cork:					
Manufactures of.....	P.....	N.....	340	1412	N-6
Waste, shavings, and refuse.....	P.....	FL.....	464	1559	N-6
Wood, unmanufactured.....	P.....	FL.....	464	1559	N-6
Corn oil.....	P.....	A.....	**45	**54	A-11
Corn or maize.....	P.....	FL.....	465	724	G-11
Cornstarch. (See Starch and related materials.)					
Corrosive sublimate.....	P.....	A.....	14	17	A-5
Corset clasps.....	P.....	C.....	114	336	C-8
Corset lacings.....	P.....	I.....	262	913	I-7
Corset steels.....	P.....	C.....	114	336	C-8
Corsets. (See Cotton manufactures.)					
Corundum:					
Manufactures of.....	P.....	N.....	343	1415	B-3
Ore.....	P.....	FL.....	479	1570	B-3
Cosmetics.....	P.....	A.....	48	62	A-14
Cotton manufactures:					
Bandings.....	P.....	I.....	262	**913	I-7
Bath mats.....	P.....	I.....	264	**910, **912	I-8
Batting.....	P.....	I.....	264	**921	I-8
Belting for machinery.....	P.....	I.....	262	913	I-7

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Cotton manufactures—Continued.					
Belts.....	P.....	I.....	262	**913	I-7
Bindings.....	P.....	I.....	262	**913	I-7
Blankets and quilts.....	P.....	I.....	264	912	I-8
Bone casings.....	P.....	I.....	262	**913	I-7
Braces.....	P.....	I.....	262	913	I-7
Candle wicking.....	P.....	I.....	262	913	I-7
Coarse yarn-dyed goods [tartans, tweeds, checks, ticking]. (See Cotton cloths, countable.)					
Cloth of cotton or other vegetable fiber and silk.....	P.....	I.....	254	908	I-4
Cloth, filled or coated.....	P.....	I.....	254	907	I-4
Cloth, tracing.....	P.....	I.....	254	907	I-4
Cloth, Venetian (report).....	P.....	I.....			T. I. S.-10
Cloth, waterproof, of cotton or other vegetable fiber.....	P.....	I.....	254	907	I-4
Cloths, countable.....	In prog.	I.....	252	903	I-3
Cloths, 100 imported.....	P.....	I.....	252	903	I-3a
Cloths provided for ex nomine.....	P.....	I.....	{ 254, 257, 258, 263 }	907-911	I-4
Clothing, ready-made, not knit.....	P.....	I.....	256	919	I-5
Collars.....	P.....	I.....	256	919	I-5
Collets.....	P.....	I.....	262	913	I-7
Combination suits.....	P.....	I.....	261	**917	I-6
Cords and cords and tassels.....	P.....	I.....	262	913	I-7
Corsets.....	P.....	I.....	**256	**919	I-5
Corset covers.....	P.....	I.....	261	**917	I-6
Coutils, plain and fancy. (See Cotton cloths, countable.)					
Crochet cotton.....	P.....	I.....	251	902	T. I. S.-12
Cuffs.....	P.....	I.....	256	919	I-5
Darning cotton.....	P.....	I.....	251	902	T. I. S.-12
Drawers, knit.....	P.....	I.....	261	**917	I-6
Embroidery cotton.....	P.....	I.....	251	902	T. I. S.-12
Garters.....	P.....	I.....	262	913	I-7
Gloves, knit or woven.....	P.....	I.....	260	915	I-6
Handkerchiefs.....	P.....	I.....	255	918	I-5
Healds.....	P.....	I.....	262	913	I-7
Hosiery, cut.....	P.....	I.....	259	916	I-6
Hosiery, fashioned and seamless.....	P.....	I.....	260	916	I-6
Jacquard figured upholstery goods.....	P.....	I.....	258	909	I-4
Knit goods.....	P.....	I.....	{ 259-261, **266 }	914-917	I-6
Labels for garments.....	P.....	I.....	262	913	I-7
Lamp wicking.....	P.....	I.....	262	913	I-7
Loom harness.....	P.....	I.....	262	913	I-7
Mop cloths.....	P.....	I.....	264	912	I-8
Nets, fishing.....	P.....	I.....	**266	921	J-2
Pants, knit.....	P.....	I.....	261	**917	I-6
Pile fabrics, and manufactures thereof.....	P.....	I.....	257	910	I-4
Pillowcases.....	P.....	I.....	264	912	I-8
Polishing cloths.....	P.....	I.....	264	910, 912	I-8
Quilts.....	P.....	I.....	264	912	I-8
Sheets.....	P.....	I.....	264	912	I-8
Shirts, knit.....	P.....	I.....	261	**917	I-6
Small wares.....	P.....	I.....	262	913	I-7
Spindle banding.....	P.....	I.....	262	913	I-7
Stockings.....	P.....	I.....	259, 260	916	I-6
Stove wicking.....	P.....	I.....	262	913	I-7
Suspenders.....	P.....	I.....	262	913	I-7
Sweaters.....	P.....	I.....	261	**917	I-6
Table damask, and manufactures thereof.....	P.....	I.....	263	911	I-4
Tapestries.....	P.....	I.....	258	909	I-4
Tassels.....	P.....	I.....	262	913	I-7
Thread, sewing.....	P.....	I.....	251	902	T. I. S.-12
Tights.....	P.....	I.....	261	**917	I-6
Tire fabrics.....	Ms.....	I.....	262	905	I-3
Towels.....	P.....	I.....	264	910, 912, 921	I-8
Tracing cloth.....	P.....	I.....	254	907	I-4
Underwear.....	P.....	I.....	261	917	I-6
Union suits.....	P.....	I.....	261	**917	I-6
Venetian cloth (report).....	P.....	I.....			T. I. S.-10
Vests.....	P.....	I.....	261	**917	I-6
Waste fabrics. (See Cotton cloths, countable.)					
Waterproof cloth.....	P.....	I.....	254	907	I-4
Wearing apparel.....	P.....	I.....	256, 261	917, 919	I-5
Window hollandes.....	P.....	I.....	254	907	I-4
Yarn.....	P.....	I.....	250	901	T. I. S.-1

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Cotton gins.....	P.....	FL.....	391	1504	FL-3
Cotton industry and trade, Japanese.....	P.....				I-10
Cotton machinery.....	P.....	C.....	**167	**372	C-29
Cottonseed.....	P.....	FL.....	595	760	A-11
Cottonseed oil.....	P.....	FL.....	561	55	A-11, W. M.
Cottonseed oil industry, American (report).....	P.....				W. M.
Court plasters.....	P.....	A.....	50	66	A-14
Crayons.....	P.....	A.....	63	1451	A-15
Cream, fresh, preserved, etc.....	P.....	FL.....	547	707, 708	G-7
Cream of tartar.....	P.....	A.....	8	9	A-1
Cream separators.....	P.....	FL.....	441	372, 1504	FL-3
Crin vegetal.....	In prog.	FL.....	**497	1001	FL-16
Crotonaldehyde.....	Ms.....	A.....	**5	2	
Croton oil.....	P.....	FL.....	561	1632	A-11
Crowbars, iron or steel.....	P.....	C.....	122	326	C-9
Crucible plate steel.....	P.....	C.....	105	**304	C-4
Crude artificial abrasives.....	P.....	FL.....	479	1570	B-3
Crushed stone.....	P.....	B.....	**81	**214	B-7
Cryolite.....	P.....	FL.....	468	1561	FL-24
Cudbear.....	P.....	FL.....	469	1509	A-8
Curled hair.....	P.....	N.....	352	1425	N-12
Curling stones.....	P.....	FL.....	470	**399	N-7
Customs administrative laws, revision of (report).....	P.....				M. S.
Cutch.....	P.....	A.....	**30	39	A-3
Cutlery, table.....	P.....	C.....	130	355	C-13
Cut stock, boot and shoe.....	P.....	FL.....	530	1606	N-18
Cyanide of potash.....	P.....	FL.....	580	1565	A-18
Cyanide of soda.....	P.....	FL.....	605	1565	A-18
Cyanite or kyanite.....	P.....	FL.....	525	**1645	A-16
Dalmatian. (See Drug industry, crude botanical.).....					
Damar.....	P.....	FL.....	500	1584	FL-17
Dandelion root:					
Ground.....	P.....	G.....	233	774	A-7
Unground.....	P.....	FL.....	473	774	A-7
Deals, sawed, planed, tongued, and grooved.....	P.....	FL.....	647	1700	FL-37
Deck and bulb beams, iron or steel.....	P.....	C.....	104	312	C-3
Dental instruments.....	P.....	C.....	**167	359	B-10
Depreciated exchange and international trade.....	P.....				M. S.
Dextrine.....	P.....	A.....	36	86	A-9
Diamond bort.....	P.....	N.....	357	**1429	B-3
Diamond dust.....	P.....	N.....	357	1429	B-3
Diamonds, glaziers' and engravers'.....	P.....	FL.....	474	1566	N-1
Dice.....	P.....	N.....	341	1413	N-7
Die blocks or blanks, iron or steel.....	P.....	C, FL.....	110, 613	304	C-7
Diethyl sulphate.....	Ms.....	A.....	**29	38	
Digest of commercial treaties (report).....	P.....				M. S.
Digitalis. (See Drug industry, crude botanical.).....					
Dimethyl aniline.....	In prog.	A.....	23	47	
Dimethyl sulphate.....	Ms.....	A.....	**29	38	
Dimity and dimity checks. (See Cotton cloths, countable.).....					
Divi-divi.....	P.....	FL.....	475	1568	A-8
Divi-divi extract.....	P.....	A.....	**30	39	A-8
Domestic potato products industry (report).....	P.....				W. M.
Dominoes.....	P.....	N.....	341	1413	N-7
Dragon's blood.....	P.....	FL.....	476	1584	FL-17
Drain tile.....	P.....	B.....	**81	**202	B-7
Drawers, knit, cotton.....	P.....	I.....	261	**917	I-6
Dress steels.....	P.....	C.....	114	336	C-8
Druggets and bockings.....	P.....	K.....	301	1117	K-6
Drug industry, crude botanical (report).....	P.....				A-7
Druggists' sundries, rubber.....	P.....	N.....	368	**1439	N-21
Drugs exempt from duty (report).....	P.....	FL.....			FL-2
Dumping and unfair foreign competition in the United States and Canada's antidumping law (report).....	P*.....				W. M.
Dutch metal leaf.....	P.....	C.....	146	382	C-18
Dye industry 1918 and 1919, costs of production in (report).....	P.....				T. I. S.-15
Dyes and coal-tar chemicals, census of (reports):					
1917.....	P*.....				T. I. S.-6
1918.....	P.....				T. I. S.-11
1919.....	P*.....				T. I. S.-22
1920.....	P*.....	FL.....			T. I. S.-23
1921.....	P.....				T. I. S.-26
1922.....	P.....				M. S.
Dyes and other coal-tar chemicals (report).....	P*.....				W. M.
Dyes and related coal-tar chemicals (report).....	P*.....				T. I. S.-2
Dyestuff situation in the textile industries (report).....					

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Earthenware:					
Common yellow, brown, gray.....	P.....	B.....	78	210	B-6
Rockingham.....	P.....	B.....	**78	210	B-6
Sanitary.....	P.....	B.....	**79, **80	**212, **213	B-6
White and cream colored.....	P.....	B.....	79	212	B-6
Earths, clays and (report).....	P.....				B-4
Earthy and mineral substances, manufactured (report).....	P.....				B-7
Ebony:					
Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1
Eelgrass.....	P.....	N.....	372	1442	N-22
Eggs and egg products.....	P.....	G.....	{ 203, 204, 478 }	713	G-13
Electrical apparatus and supplies (survey).....	P.....				C-31
Electrical insulators.....	P.....	B.....	**79	1441	B-6
Electrodes, carbon.....	P.....	B.....	81	216	B-8
Embroidery cotton.....	P.....	L.....	251	902	T. I. S. 12
Embroidery machines and parts of.....	P.....	C.....	165	372	C-29
Emergency tariff act of 1920, report on.....	P.....				
Emergency tariff act and long-staple cotton.....	P.....				T. I. S. 27
Emergency tariff and its effect on cattle and beef, sheep and mutton, wool, pork, and miscellane-ous meats.....	P.....				T. I. S. 29
Emery:					
Grains.....	P.....	N.....	343	1415	B-3
Manufactures of.....	P.....	N.....	343	1415	B-3
Ore.....	P.....	FL.....	479	1570	B-3
Wheels.....	P.....	N.....	343	1415	B-3
Enamel, fusible.....	P.....	B.....	96	**231	A-15
Enamel ware.....	P.....	C.....	134	339	C-15
Enfleurage greases.....	P.....	A.....	49	1571	A-14
Engines, internal-combustion.....	P.....	C.....	**157	**399	C-29
Engines, steam.....	P.....	C.....	165	372	C-29
Engraved forms for bonds.....	P.....	FL.....	612	**341	C-15
Engraved plates.....	P.....	C.....	137	341	C-15
Envelopes.....	P.....	M.....	324, 327	**1305, 1308	M-4, M-6
Epsom salts.....	P.....	A.....	42	47	A-10
Ergot.....	P.....	A.....	28	34	A-7
Essential and distilled oils.....	P.....	A, FL.....	46, 561	54, 1625	A-12
Ethers and esters.....	P.....	A.....	29	22, 35	A-7
Ethyl acetate.....	P.....	A.....	29	35	A-7
Ethyl alcohol.....	Ms.....	A.....	**237	4	
Ethyl chloride.....	P.....	A.....	29	35	A-7
Ethylene chlorohydrin.....	Ms.....	A.....	**5	2	
Ethylene dichloride.....	Ms.....	A.....	**5	2	
Ethylene glycol.....	Ms.....	A.....	**5	2	
Ethylene oxide.....	Ms.....	A.....	**5	2	
Eucalyptus oil.....	P.....	A.....	**46	54	A-12
Explosives, n. s. p. f.....	P.....	FL.....	501	1578	FL-18
Export duties, colonial (<i>see</i> Colonial tariff policies).					
Extra-thread fabrics (clipped spots, lappets, swivels). (<i>See</i> Cotton cloths, countable.)					
Eyeglasses.....	P.....	B.....	91	225	B-10
Fancy leather.....	P.....	FL.....	530	**1431, 1606	N-17
Fans:					
All kinds except palm leaf.....	P.....	N.....	349	1422	N-11
Palm leaf.....	P.....	FL.....	480	1572	N-11
Farm tractors.....	P.....	FL.....	**391	**1504	FL-3
Farm wagons.....	P.....	FL.....	391	1504	FL-3
Fats commonly used in soap, etc.....	P.....	FL.....	498	**53, **57	FL-15
Feathers, artificial.....	P.....	N.....	347	1419	N-9
Feldspar:					
Crude.....	P.....	FL.....	**549	**214	B-4
Manufactured.....	P.....	B, FL.....	**81, 549	**207, **1619	B-4
Felt, adhesive, for sheathing vessels.....	P.....	FL.....	481	1302	FL-14
Fence posts of wood.....	P.....	FL.....	647	**404	FL-37
Fence rods, wire.....	P.....	C.....	113	315	C-8
Ferrel oil.....	P.....	A.....	46	**59	A-12
Ferrocyanide blues.....	P.....	A.....	52	70	A-15
Ferro-alloys:					
Chromite.....	P.....	FL.....	448	1547	FL-28
Manganese.....	P.....	FL.....	**540	302	FL-28
Molybdenum.....	P.....	FL.....	**549	302	FL-28
N. s. p. f.....	P.....	FL.....	549	**1619	FL-28
Tungsten-bearing.....	P.....	FL.....	633	302	FL-28
Vanadium.....	P.....	FL.....	**549	**1619	FL-28

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Ferromanganese.....	P.....	FL....	518	302	C-1
Fertilizer, raw materials exempt from duty.....	P.....	FL....			FL-5
Fiber ware, indurated.....	P.....	N.....	355	1303	N-11
Fibers, vegetable, except cotton.....	In prog..	FL....	{285, 459, 485, 497, 583.	1001, 1459, 1554, 1582, 1648.	FL-16
Fibrin.....	P.....	FL....	482	1574	FL-15
Field glasses.....	P.....	B.....	93	228	B-10
Fiberits.....	P.....	G.....	224	755	G-34
Files.....	P.....	C.....	131	362	C-13
Films, sensitized but not exposed.....	P.....	FL....	576	1453	N-25
Filter masse.....	P.....	M.....	321	1303	M-1
Firearms and parts.....	P.....	C, FL..	{132, 133, 597	364-366, 1661	C-14
Firewood.....	P.....	FL....	647	1700	FL-37
Fireworks.....	P.....	N.....	344	1416	N-8
Fish and fish products:					
Trade with Canada.....	In prog..	G.....	483	717	-----
Sardines, canned.....	P.....	G.....	{**216 **483}	720	G-19
Salmon, fresh, pickled, salted, smoked, or otherwise prepared.....	Ms.....	G.....	{**216 **483}	717 718	-----
Fishing tackle.....	P.....	C.....	136	344	C-15
Fish in oil and in other substances.....	P.....	G.....	216	720	G-19
Fish oils.....	P.....	A.....	44	53	A-11
Flavin.....	P.....	FL....	**624	**39	A-8
Flavoring extracts.....	P.....	A.....	49	24, 40	A-14
Flax.....	In prog..	FL....	485	1001	FL-16
Flax yarn.....	P.....	J.....	270	1004	J-1
Flaxseed (<i>see</i> Agricultural staples and the tariff).					
Flint and flint stones.....	P.....	FL....	486	1577	B-3
Flitters.....	P.....	C.....	146	382	C-18
Floats.....	P.....	C.....	131	362	C-13
Floor coverings other than wool (<i>see also</i> Car- pets, Matting, and Rugs):					
Cocoa mats and matting.....	P.....	N.....	371	1023	J-3
Cotton.....	P.....	K.....	302	1022	J-3
Fiber (paper) and wool fiber, ingrain.....	P.....	K.....	{298, 299, 303}	1117	J-3
Fiber (paper), made on plain looms.....	P.....	M.....	323, 332	1022	J-3
Flax, hemp, jute, or other vegetable fiber.....	P.....	J.....	273	1022	J-3
Linoleum and oilcloth.....	P.....	J.....	276	1020	J-3
Straw, grass, or other vegetable substances.....	P.....	J.....	272	1022	J-3
Floor coverings, wool (<i>see</i> Carpets; <i>also</i> Rugs).					
Floral essences.....	P.....	A.....	49	1571	A-14
Floral waters.....	P.....	A.....	48	63	A-14
Flour, wheat (<i>see</i> Agricultural staples and the tariff).					
Flowers and millinery ornaments.....	P.....	N.....	347	1419	N-9
Flues.....	P.....	C.....	127	328	C-12
Fluorspar.....	P.....	B.....	76	207	B-4
Forgings, iron or steel.....	P.....	C.....	106	319	C-5
Formaldehyde or formalin.....	P.....	A.....	32	41	A-2
Formic acid.....	P.....	A.....	1	**1	A-1
Frames.....	P.....	C.....	104	312	C-3
France, colonial tariffs (<i>see</i> Colonial tariff policies).					
Free importations for scientific purposes.....	P.....	FL....	573, 653, 654	{1523 1668, 1673 1705, 1706}	B-10
Free zones in ports of the United States (report)..	P.....				M. S.
Fuller's earth.....	P.....	B.....	76	207	B-4
Fulminate and fulminating powder.....	P.....	FL....	490	387	FL-18
Fur hats, bonnets, or hoods.....	P.....	N.....	354	1427	N-13
Furnaces, welded, cylindrical.....	P.....	C.....	127	328	C-12
Furniture, wood, house or cabinet.....	P.....	D.....	176	407, 410	D-4
Furs:					
Dressed.....	P.....	N.....	348	1420	N-10
For hatters' use.....	P.....	N.....	348	1421	N-10
Manufactures of, prepared for use as materials.	P.....	N.....	348	1420	N-10
Undressed.....	P.....	FL....	491	1579	N-10
Fusains.....	P.....	A.....	63	1451	A-15
Fusel oil.....	P.....	A.....	33	4	A-9
Fusible enamels.....	P.....	A.....	96	231	A-15
Fustic, extract for dyeing and tanning.....	P.....	A.....	**310	39	A-8
Galalith.....	Ms.....	A.....	**385	38	
Gall nuts.....	P.....	FL....	624	1568	A-1
Gallic acid.....	P.....	A.....	1	1	A-1
Galvanized sheets.....	P.....	C.....	109	309	C-4
Gambier.....	P.....	FL....	492	1509	A-8
Games.....	P.....	N.....	342	**1414	N-7
Garlic industry (<i>see</i> Onion and garlic industry).					

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		Sched-ule.	Para-graph.		
Garters:					
Cotton.....	P.....	I.....	262	913	I-7
Silk.....	P.....	L.....	316	1207	L-2
Gas-mantle, incandescent, industry.....	P.....				C-22
Gelatin.....	P.....	A.....	34	42	T. I. S.-14
Gentian.....	P.....	A.....	39	36	A-9
German silver.....	P.....	C.....	145	380	A-7, A-10
Germany, colonial tariffs (<i>see</i> Colonial tariff policies).					C-19
Gill nettings:					
Cotton.....	P.....	I.....	266	**921	J-2
Flax, hemp, ramie.....	P.....	J.....	271	1006	J-2
Ginghams. (<i>See</i> Cotton cloths, countable.)					
Ginseng. (<i>See</i> Drug industry, crude botanical.)					
Girders, iron or steel.....	P.....	C.....	104	312	C-3
Glass and glassware:					
Blown ware.....	P.....	B.....	84	218	B-9
Bottles.....	P.....	B.....	83, 84	217, 218	B-9
Chemical.....	P.....	B, FL.....	**84, **573	212, 218, **360, **1673	B-10
Cylinder, polished.....	P.....	B.....	86	220	B-9
Cylinder, unpolished.....	P.....	B.....	85	219	B-9
Plate, bent, ground, or otherwise manufactured.	P.....	B.....	90	224	B-9
Plate, cast, polished.....	P.....	B.....	88	222	B-9
Plate, rolled and rough.....	P.....	B.....	87	221	B-9
Silvered.....	P.....	B.....	89, 90	223, 224	B-9
Window, bent, ground, or otherwise manufactured.	P.....	B.....	90	**224	B-9
Window, polished.....	P.....	B.....	90	**220	B-9
Window, unpolished.....	P.....	B.....	85	219	B-9
Windows, stained.....	P.....	B.....	95	230	B-9
Glass industry as affected by the war (report).....	P*				T. I. S.-5
Glass pot clay.....	P.....	FL.....	450	207	B-4
Glauber salt.....	P.....	A.....	67	83	A-13
Glove leather.....	P.....	N.....	359	1431	N-17
Gloves:					
Cotton.....	P.....	I.....	260	915	I-6
Horsehide, pigskin, and cattle hide.....	P.....	FL.....	495	1433, 1580	N-13
Leather.....	P.....	N.....	361-364	1433	N-13
Silk.....	P.....	I.....	**317	1208	L-2
Wool.....	P.....	K.....	288	1114	K-3
Glucose.....	P.....	E.....	178	**503	E-2
Glue.....	P.....	A.....	34	42	A-9
Glycerin.....	P.....	A.....	35	43	A-9
Glycerophosphoric acid.....	P.....	A.....	18	26	A-6
Glycol monoacetate.....	Ms.....	A.....	**5	2	
Goats. (<i>See</i> Wool-growing industry.)					
Goggles.....	P.....	B.....	91	225	B-1
Goldbeaters' molds and skins.....	P.....	FL.....	496	1581	N-1
Gold:					
Articles, n. s. p. f.....	P.....	C.....	167	399	N-1
Bullion.....	P.....	FL.....	436	1539	FL-20
Coins.....	P.....	FL.....	458	1553	FL-20
Leaf.....	P.....	C.....	148	383	C-18
Ores.....	P.....	FL.....	565	1634	FL-20
Sweeps.....	P.....	FL.....	565	1634	FL-20
Goldenseal. (<i>See</i> Drug industry, crude botanical.)					
Gramophones.....	P.....	N.....	374	1444	N-23
Granadilla:					
Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1
Grape sugar.....	P.....	E.....	178	**503	E-2
Graphite.....	P.....	FL.....	579	213	FL-24
Grass, manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21
Grass rugs.....	P.....	J.....	272	1022	J-3
Grasses and fibers.....	In prog.	FL.....	285, 459, 485, 497, 583	1001, 1459, *1554, 1582, 1648	FL-16
Greases, commonly used in soap, etc.....	P.....	FL.....	498	**53, **57	FL-15
Grindstones.....	P.....	B.....	100	236	B-3
Grit, iron or steel.....	P.....	C.....	112	335	B-3
Great Britain, colonial tariffs. (<i>See</i> Colonial tariff policies.)					
Gross-Almerode glass pot clay.....	P.....	FL.....	450	207	B-4
Guano.....	P.....	FL.....	499	1583	FL-5
Guaiacol carbonate.....	P.....	A.....	18	**28	A-6
Gum arabic.....	P.....	A.....	36	11	A-9
Gun blocks, wood.....	P.....	FL.....	647	1700	FL-37
Gunpowder.....	P.....	FL.....	501	1585	FL-18

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		Sched-ule.	Para-graph.		
Gun wads.....	P.....	N.....	350	1423	N-11
Gurjun balsam.....	P.....	A.....	**9	**10	A-3
Gutta-percha:					
Crude.....	P.....	FL.....	502	1594	FL-17
Manufactures of.....	P.....	N.....	368	1439	N-21
Gypsum.....	P.....	B.....	74	205	B-2
H-acid.....	In prog.	A.....	23	27	.....
Hair:					
Curled, for mattresses.....	P.....	N.....	352	1425	N-12
Horse, cattle, and other animal.....	P.....	FL.....	503	1586	N-12
Human.....	P.....	N.....	351	1424	N-12
Haircloth.....	P.....	N.....	353	1426	N-12
Hammers, blacksmiths', etc.....	P.....	C.....	122	326	C-9
Handbook of commercial treaties between all nations (report).	P.....				M. S.
Handkerchiefs:					
Cotton.....	P.....	I.....	255	918	I-5
Linen.....	Ms.....	J.....	282	1016	J-6
Silk.....	P.....	L.....	315	1209	L-2
Handle bolts.....	P.....	FL.....	647	1700	FL-37
Hardware, umbrella.....	P.....	C.....	141	342	C-8
Hare, skins of.....	P.....	FL.....	603	**1666	N-10
Harness and saddle leather.....	P.....	FL.....	530	1606	N-15
Harness and saddlery.....	P.....	FL.....	530	1606, 1436	N-18
Hassocks.....	P.....	K.....	303	1118	K-6
Hat bands, silk.....	P.....	L.....	316	**1207	L-2
Hats:					
Fur.....	P.....	N.....	354	1427	N-13
Straw.....	P.....	N.....	335	1406	N-2
Hatters' plush.....	P.....	N.....	382	1206	L-1
Hay (see Agricultural staples and the tariff).					
Heading blocks, wood.....	P.....	FL.....	647	404	FL-37
Heading bolts, wood.....	P.....	FL.....	647	404	FL-37
Heads, cotton.....	P.....	I.....	262	913	I-7
Healing plasters.....	P.....	A.....	50	66	A-14
Heating apparatus, electric.....	Ms.....	C.....	167	339	C-31
Hemlock:					
Bark.....	P.....	FL.....	624	1568	A-8
Extract.....	P.....	FL.....	624	39	A-8
Hemp.....	In prog.	FL.....	485	1001	FL-16
Hemp yarn.....	P.....	J.....	270	1004	J-1
Hemp-seed oil.....	P.....	A.....	45	54	A-11
Henbane (see Drug industry, crude botanical).					
Henequen.....	In prog.	FL.....	**497	1582	FL-16
Herring oil.....	P.....	A.....	44	53	A-11
Hexamethylenetetramine.....	Ms.....	A.....	**5	41	.....
Hide rope.....	P.....	FL.....	505	**1588	N-18
Hides and skins.....	In prog.	FL.....	506,603,604	1589, 1066	T. I. S. 28
Cattle.....	In prog.	FL.....	506	1589	.....
Hinges.....	P.....	C.....	123	**309	C-11
Hobnails.....	P.....	FL.....	554	331	C-8
Hogsheds.....	P.....	D.....	171	405	D-2
Hollow ware:					
Aluminum.....	P.....	C.....	134	339	C-16
Cast iron or steel.....	P.....	C.....	125	327	C-11
Enameled iron or steel.....	P.....	C.....	134	339	C-15
Hones.....	P.....	FL.....	507	1590	B-3
Honey.....	P.....	G.....	206	716	E-2
Hoods, fur.....	P.....	N.....	354	1427	N-13
Hoofs, unmanufactured.....	P.....	FL.....	508	1591	FL-5
Hooks and eyes.....	P.....	C.....	151	347	C-20
Hoop iron or steel.....	P.....	C.....	107, 109	309, 313	C-4
Hoop poles, wood.....	Ms.....	FL.....	647	**410	FL-37
Hop poles, wood.....	Ms.....	FL.....	647	**410	FL-37
Horns, and parts of.....	P.....	FL.....	511	1592	N-21
Horses and mules.....	Ms.....	G.....	186	714	.....
Horse hair, n. s. p. f.....	P.....	FL.....	503	1586	N-12
Horse hair, artificial.....	P.....	L.....	319	1213	L-4
Horse, mule, and ox shoes.....	Ms.....	FL.....	554	333	FL-1
Horseshoe-nail rods.....	P.....	FL.....	554	**315	C-8
Horseshoe nails.....	P.....	FL.....	554	331	C-8
Hose for liquids or gases:					
Cotton, wholly or in chief value.....	P.....	J.....	274	1007	J-4
Rubber, chief value.....	P.....	N.....	**368	**1440	J-4
Other vegetable fiber, wholly or in chief value.....	P.....	J.....	274	1007	J-4
Hosiery:					
Cotton.....	P.....	I.....	259, 260	916	I-6
Silk.....	P.....	L.....	**317	1208	L-2
Wool.....	P.....	K.....	288	1114	K-3

Subject.	Status.	Tariff act of 1913.		Para-graph of act of 1922.	Report No.
		Sched-ule.	Para-graph.		
Hospital utensils.....	P.....	C.....	134	339	C-15
Hubs for wheels, wood.....	Ms.....	FL.....	647	404	FL-37
Human hair.....	P.....	N.....	351	1424	N-12
Hydrastis (<i>see</i> Drug industry, crude botanical).					
Hydrochloric acid.....	P.....	FL.....	387	1501	FL-1
Hydrocyanic acid.....	P.....	FL.....	387	**1	FL-1
Hydrofluoric acid.....	P.....	FL.....	387	1501	FL-1
Hydrogenated oils.....	Ms.....	A.....		57	
Hyoscyamus (<i>see</i> Drug industry, crude botanical).					
Hyposulphite of soda (<i>see</i> Sodium sulphite).					
Ice.....	P.....	FL.....	512	1593	FL-6
Ichthyl oil.....	P.....	FL.....	561	**5	A-12
Incandescent gas mantle industry.....	P.....				C-22
Incandescent lamps.....	P.....	B.....	95	229	B-9
Incandescent light bulbs.....	P.....	B.....	95	229	B-9
India rubber:					
Crude and scrap.....	P.....	FL.....	513	1594	FL-17
Manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21
Indigo, synthetic.....	In prog.	A.....	514	28	
Indurated fiber ware.....	P.....	N.....	355	1303	M-4
Industrial alcohol.....	Ms.....	A.....	**237	4	
Ink and ink powders.....	P.....	A.....	37	44	A-9
Ingots, steel.....	P.....	C, FL.....	110, 613	304	C-7
Insect powders. (<i>See</i> Drug industry, crude botanical.)					
Integuments.....	P.....	FL.....	419	1655	N-29
Interim legislation (report).	P*				M. S.
International commercial law. (<i>See</i> Handbook of commercial treaties.)					
Intestines of animals and fish sounds.....	P.....	FL.....	419	1523, 1655	N-19
Iodine, crude or resublimed.....	P.....	FL.....	515	45, 1595	A-9
Iodoform.....	P.....	A.....	38	**5	A-9
Ipecac.....	P.....	FL.....	516	35, 1502	A-7, FL-2
Iridium, crude.....	P.....	FL.....	517	1596	FL-20
Iron:					
Band.....	P.....	C, FL.....	{ 107, 109, 509 }	309, 313, 314	C-4
Bars.....	P.....	C.....	103	303	C-2
Blooms.....	P.....	FL.....	518	303	C-4
Chromite of.....	P.....	FL.....	448	1547	FL-28
Hollow ware, cast.....	P.....	C.....	125	327	C-11
Hoop.....	P.....	FL.....	509	314	C-4
Kettledge.....	P.....	FL.....	518	301	FL-21
Loops.....	P.....	FL.....	518	303	C-4
Malleable castings.....	P.....	C.....	125	327	C-11
Ore.....	P.....	FL.....	518	1597	FL-21
Oxide.....	P.....	A.....	55	1677	A-15
Pigs.....	P.....	FL.....	518	301	FL-21
Round.....	P.....	C.....	103	303	C-2
Scrap, wrought.....	P.....	FL.....	518	301	FL-21
Slabs.....	P.....	FL.....	518	303	C-4
Sulphate or coppers.....	P.....	FL.....	462	**1573	FL-8
Sulphuret of.....	P.....	FL.....	617	1677	FL-18
Wrought.....	P.....	FL.....	518	301	FL-21
Iron or steel:					
Air rifles.....	P.....	C.....	132	1414	C-14
Anchors.....	P.....	C.....	106	319	C-5
Angles.....	P.....	C.....	104	312	C-3
Antifriction balls and bearings.....	P.....	C.....	106	321	C-5
Anvils.....	P.....	C.....	118	325	C-9
Automobiles and parts.....	P.....	C.....	119	369	C-10
Axes.....	P.....	C.....	**167	**399	C-13
Axles.....	P.....	C.....	121	323	C-10
Ball bearings.....	P.....	C.....	106	321	C-5
Barbed wire.....	P.....	FL.....	645	1697	C-8
Barrel hoops.....	P.....	C.....	107	313	C-4
Beams.....	P.....	C.....	104	312	C-3
Bicycles and parts thereof.....	P.....	C.....	120	371	C-10
Billets.....	P.....	C, FL.....	110, 613	303, 304	C-7
Blacksmiths' hammers, tongs, and sledges.....	P.....	C.....	122	326	C-9
Blades, cutlery.....	P.....	C.....	128-130	354, 356	C-13
Blanks.....	P.....	C, FL.....	110, 613	304	C-7
Blooms.....	P.....	C, FL.....	{ 110, 518, 613 }	303, 304	C-2, C-7
Brads.....	P.....	FL.....	554	331	C-8
Budding knives.....	P.....	C.....	128	354	C-13
Building forms.....	P.....	C.....	104	312	C-3
Bulb beams.....	P.....	C.....	104	312	C-3
Card clothing.....	P.....	C.....	124	337	C-8
Car-truck channels.....	P.....	C.....	104	312	C-3
Chains.....	P.....	C.....	126	329	C-12

Subject.	Status.	Tariff act of 1913.		Para-graph of act of 1922.	Report No.
		Sched-ule.	Para-graph.		
Iron or steel—Continued.					
Channels.....	P.....	C.....	104	312	C-3
Clasp knives.....	P.....	C.....	128	354	C-13
Columns and posts.....	P.....	C.....	104	312	C-3
Cotton ties.....	P.....	FL.....	509	314	C-4
Crowbars.....	P.....	C.....	122	326	C-9
Deck beams.....	P.....	C.....	104	312	C-3
Engraved plates.....	P.....	C.....	137	341	C-15
Fence rods, wire.....	P.....	C.....	113	315	C-8
Files and file blanks.....	P.....	C.....	131	362	C-13
Fishing tackle.....	P.....	C.....	136	344	C-15
Floats.....	P.....	C.....	131	362	C-13
Flues.....	P.....	C.....	127	328	C-12
Forgings.....	P.....	C.....	106	319	C-5
Frames.....	P.....	C.....	104	312	C-3
Furnaces, welded, cylindrical.....	P.....	C.....	127	328	C-12
Girders.....	P.....	C.....	104	312	C-3
Grit.....	P.....	C.....	112	335	B-3
Hobnails.....	P.....	FL.....	554	331	C-8
Hoop.....	P.....	C, FL.....	{ 107, 109, 509 }	309, 313	C-4
Hollow ware, enameled.....	P.....	C.....	134	339	C-15
Hops.....	Ms.....	C.....	207	778	
Horseshoe nails.....	P.....	FL.....	554	331	C-8
Horseshoe-nail rods.....	P.....	FL.....	554	**315	C-8
Horse, mule, and ox shoes.....	Ms.....	FL.....	554	333	
Hospital utensils.....	P.....	C.....	134	339	C-15
Joists.....	P.....	C.....	104	312	C-3
Kitchen utensils.....	P.....	C.....	134	339	C-15
Manicure knives.....	P.....	C.....	128	354	C-13
Motor cycles and parts.....	P.....	C.....	120	369	C-10
Muskets.....	P.....	C.....	132	364	C-14
Nail rods.....	P.....	C.....	113	315	C-8
Nuts.....	P.....	C.....	123	330	C-11
Plates—					
Boiler.....	P.....	C.....	105	307	C-4
Crucible plate steel.....	P.....	C.....	105	**304	C-4
Saw.....	P.....	C.....	105	**304	C-4
Pocketknives.....	P.....	C.....	128	354	C-13
Pruning knives.....	P.....	C.....	128	354	C-13
Railway bars and rails.....	P.....	FL.....	587	322	C-6
Railway fishplates.....	P.....	C.....	108	322	C-6
Railway wheels.....	P.....	C.....	142	324	C-15
Rasps.....	P.....	C.....	131	362	C-13
Razors.....	P.....	C.....	128	358	C-13
Rifles.....	P.....	C.....	132	364, 365	C-14
Rivet rods.....	P.....	C.....	113	315	C-8
Rivets, lathed.....	P.....	C.....	138	332	C-11
Roller bearings.....	P.....	C.....	106	321	C-5
Sand.....	P.....	C.....	112	335	B-3
Sashes.....	P.....	C.....	104	312	C-3
Saws.....	P.....	C.....	139	340	C-4
Scissors and shears.....	P.....	C.....	128	357	C-13
Screws.....	P.....	C.....	140	338	C-8
Scroll.....	P.....	C.....	107, 109	309, 313	C-4
Sheets.....	P.....	C.....	{ 105, 109, 110 }	308-310	C-4
Shot.....	P.....	C.....	112	335	B-3
Shotgun barrels.....	P.....	FL.....	597	1661	C-14
Shotguns.....	P.....	C.....	132, 133	364, 365	C-14
Side arms.....	P.....	C.....	129	363	C-13
Skelp.....	P.....	C.....	105	307, 308	C-4
Slabs.....	P.....	FL.....	518, 613	303, 304	C-4
Spikes.....	P.....	FL.....	554	331	C-8
Spiral nut locks.....	P.....	C.....	123	330	C-11
Splice bars.....	P.....	C.....	108	322	C-6
Sprigs.....	P.....	FL.....	554	**331	C-8
Sprocket chains.....	P.....	C.....	126	329	C-12
Staples.....	P.....	FL.....	554	331	C-8
Stays.....	P.....	C.....	127	328	C-12
Strips.....	P.....	C.....	{ 105, 109, 110 }	313	C-4
Structural shapes.....	P.....	C.....	104	312	C-3
Studs.....	P.....	C.....	138	332	C-11
Swords and sword blades.....	P.....	C.....	129	363	C-13
Table utensils.....	P.....	C.....	134	339	C-15
Tacks.....	P.....	FL.....	554	331	C-8
Taggers tin.....	P.....	C.....	109	310	C-4
Tanks.....	P.....	C.....	127	328	C-12
Terneplate.....	P.....	C.....	109, 115	310, 311	C-4
Ties, cotton.....	P.....	FL.....	509	314	C-4

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		Sched- ule.	Para- graph.		
Iron or steel—Continued.					
Tin plate.....	P.....	C.....	109, 115	310, 311	C-4
Tires, locomotive.....	P.....	C.....	142	324	C-15
Track tools.....	P.....	C.....	122	326	C-9
Tubes, finished, n. s. p. f.....	P.....	C.....	127	328	C-12
Tubes, welded.....	P.....	C.....	127	328	C-12
Umbrella hardware.....	P.....	C.....	141	342	C-8
Vessels, cylindrical or tubular.....	P.....	C.....	127	328	C-12
Washers.....	P.....	C.....	123	330	C-11
Wedges.....	P.....	C.....	122	326	C-9
Wire—					
Barbed.....	P.....	FL.....	645	1697	C-8
Flat.....	P.....	FL.....	645	317	C-8
Insulated cable.....	P.....	C.....	114	316	C-8
Fencing.....	P.....	FL.....	645	317	C-8
Heddles or healds.....	P.....	C.....	114	316	C-8
Manufactures of, n. s. p. f.....	P.....	C.....	114	*399	C-8
Rods.....	P.....	C.....	113	315	C-8
Rope and strand.....	P.....	C.....	114	316	C-8
Round.....	P.....	C.....	114	316	C-8
Iron-oxide pigment, n. s. p. f.....	P.....	A.....	55	75	A-15
Iron sulphate or copperas.....	P.....	FL.....	462	1573	FL-8
Isinglass.....	P.....	A.....	34	42	A-9
Istle or tampico.....	In prog..	FL.....	497	1582	FL-16
Italy, colonial tariffs. (See Colonial tariffs poli- cies.)					
Ivory and manufactures of, n. s. p. f.....	P.....	N.....	369	1440	N-21
Ivy or laurel root.....	Ms.....	D.....	168	402	D-1
Jacquard paper.....	P.....	M.....	328	1309	M-7
Jacquard-woven fabrics. (See Cotton cloths, countable.)					
Jalap.....	P.....	FL.....	519	35, 1502	A-7, FL-2
Japan, colonial tariffs. (See Colonial tariff policies.)					
Japan, foreign trade of.....	P.....				M. S.
Japan, trade during the war (report).....	P.....				M. S.
Japanese and other crêpes. (See Cotton cloths, countable.)					
Japanese cotton industry and trade.....	P.....				I-10
Jasmine oil.....	P.....	A.....	46	**1571	A-12
Jet:					
Manufactures of.....	P.....	B.....	98	233	B-11
Unmanufactured.....	P.....	FL.....	520	1599	N-1
Jewelry and parts and findings.....	P.....	N.....	356	1428	N-1
Joists, iron or steel.....	P.....	C.....	104	312	C-3
Joss sticks and light.....	P.....	FL.....	521	1600	N-8
Juglandium oil.....	P.....	FL.....	561	**59	A-12
Juniper oil.....	P.....	A.....	46	**59	A-12
Jute and jute butts.....	In prog.	FL.....	497	1582	FL-16
Jute cloth.....	P.....	J.....	{ 279, 284, 408	1008-1011, 1019 **1516	J-7
Jute yarn.....	P.....	J.....	267	1003	J-1
Kainite (see also Potash).....	P.....	FL.....	525	1645	A-16
Kaolin.....	P.....	B.....	76	207	B-4
Kapoc.....	In prog.	FL.....	**497	**1582	FL-16
Kauri.....	P.....	FL.....	500	1584	FL-17
Kelp.....	P.....	FL.....	523	1602	A-16
Kentledge.....	P.....	FL.....	518	301	FL-21
Kieserite.....	P.....	FL.....	524	1603	FL-22
Kindling wood.....	P.....	FL.....	647	**410	FL-37
Kitchen utensils.....	P.....	C.....	134	339	C-15
Knit goods:					
Cotton.....	P.....	I.....	{ 259-261, **266	914-917	I-6
Silk.....	P.....	L.....	317, 313	1208	L-2
Wool.....	P.....	K.....	288	1114	K-3
Knitting machines.....	P.....	C.....	**167	**372	C-29
Knives, pen, pocket, etc.....	P.....	C.....	128	354	C-13
Labels for garments.....	P.....	I.....	262	913	I-7
Lac, shell.....	P.....	FL.....	526	1604	FL-17
Lace machines, and parts of.....	P.....	C.....	165	372	C-29
Lace.....	In prog.	N.....	358	1430	N-14
Lacings, boot, shoe, and corset.....	P.....	I.....	262	913	I-7
Lactarene.....	P.....	FL.....	527	19	FL-15
Lactic acid.....	P.....	A.....	1	1	A-1
Lahn.....	P.....	C.....	150	385	C-18
Lamp.....	P.....	C.....	150	385	C-18
Lamp wicking.....	P.....	I.....	262	913	I-7
Lancewood:					
Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1

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Lanolin.....	P.....	A.....	44	**53	A-11
Lard, lard oil, lard substitutes and compounds..	Ms.....	G.....	528	703	FL-15
Last blocks, wood.....	P.....	FL.....	647	404	FL-37
Laths.....	P.....	FL.....	647	1700	FL-37
Laurel-root wood.....	Ms.....	D.....	168	402	D-1
Lavender oil.....	P.....	A.....	46	1631	A-12
Lead:					
Acetate.....	P.....	A.....	57	47	A-15
Arsenate.....	Ms.....	A.....	**57	47	
Articles of.....	P.....	C.....	153	393	C-21
Manufactures of, n. s. p. f.....	P.....	C.....	**167	**399	C-21
Metallic.....	P.....	C.....	**153	**399	C-21
Nitrate of.....	P.....	A.....	57	47	A-15
Ore.....	P.....	C.....	152	392	C-21
Oxides.....	P.....	A.....	56	79	A-15
League of Nations mandates. (See Colonial tariff policies).					
Leather:					
Bags, baskets, and belts.....	P.....	N.....	360	1432	N-18
Belts.....	P.....	N.....	360	1432	N-18
Belting and sole.....	P.....	FL.....	**530	**1606	N-15
Bookbinder's.....	P.....	FL.....	**530	**1606	N-17
Boot and shoe cut stock.....	P.....	FL.....	530	1606	N-18
Boots and shoes.....	P.....	FL.....	530	1607	N-18
Calfskin.....	In prog..	FL.....	**530	{ 1431 }	
Case, bag, and strap.....	P.....	FL.....	**530	1431	N-16
Chamois.....	P.....	N.....	359	1431	N-17
Fancy.....	P.....	FL.....	530	{ **1431 }	N-17
Glove.....	P.....	N.....	359	1431	N-17
Gloves.....	P.....	N, FL	{ 361-365, 495 }	{ 1580, 1433 }	N-18
Gloves, men's.....	Ms.....	N, FL	{ 361-365, **495 }	{ **1580 }	
Harness.....	P.....	FL.....	**530	**1606	N-15
Harness and saddlery.....	P.....	FL.....	530	1436, 1606	N-18
Leather, n. s. p. f.....	P.....	FL.....	530	1606	N-17
Manufactures of, n. s. p. f.....	P.....	N.....	360	1432, 1606	N-18
Patent.....	P.....	FL.....	**530	**1606	N-16
Pianoforte.....	P.....	N.....	359	1431	N-17
Rawhide, mfs. of, n. s. p. f.....	In prog..	N.....	**360	1431	
Rough.....	P.....	FL.....	**530	**1606	N-15
Sheepskin.....	In prog..	N, FL	{ **359, **530 }	{ 1431, **1606 }	N-18
Shoe laces.....	P.....	FL.....	530	1606	N-18
Upholstery.....	P.....	N, FL	359, **530	1431, **1606	N-16
Upper.....	P.....	FL.....	**530	1606	N-16
Leatherboards.....	P.....	FL.....	530	1302, 1313	M-1
Leeches.....	P.....	FL.....	531	1608	FL-2
Lemon juice, etc.....	P.....	FL.....	532	1610	A-1
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Lignum-vita:					
Rough.....	P.....	FL.....	648	403	D-1
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Collars and cuffs.....	Ms.....	J.....	277	1017	J-6
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Lithographic stones.....	P.....	FL.....	535	1612	C-15
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Logwood:					
Crude.....	P.....	FL.....	**624	1568	A-8
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Cotton gins.....	P.....	FL.....	391	1504	FL-3
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Embroidery machines.....	P.....	C.....	165	372	C-29
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Engines, steam.....	P.....	C.....	165	372	C-29
Farm tractors.....	P.....	FL.....	**391	**1504	FL-3
Farm wagons.....	P.....	FL.....	391	1504	FL-3
Knitting machines.....	P.....	C.....	**167	372	C-29
Lace and braid machines.....	P.....	C.....	165	372	C-29
Linotype machines.....	P.....	FL.....	441	1542	FL-3
Locomotives, steam.....	P.....	C.....	165	372	C-29
Miscellaneous machinery.....	P.....	C.....	167	372	C-29
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Sewing machines.....	P.....	FL.....	441	372	C-29
Shoe machinery.....	P.....	FL.....	441	1542	FL-3
Silk machinery.....	P.....	C.....	**167	**372	C-29
Sludge machines.....	P.....	FL.....	441	1542	FL-3
Sugar machinery.....	P.....	FL.....	391	1504	FL-3
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Wool machinery.....	P.....	C.....	**167	**372	C-29
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Magnesium:					
Carbonate.....	P.....	A.....	42	50	A-10
Metallic.....	P.....	C.....	143	375	C-16
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Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1
Malleable-iron castings.....	P.....	C.....	125	327	C-11
Malt, barley. (See Agricultural staples and the tariff.)					
Mandrake. (See Drug industry, crude botanical.)					
Manganese borate, resinate, and sulphate.....	In prog.	A.....	**5	51	
Manganese, oxide and ore of.....	P.....	FL.....	540	302	FL-28
Mangrove:					
Bark.....	P.....	FL.....	**624	1568	A-8
Extract.....	P.....	FL.....	**624	39	A-8
Manicure knives.....	P.....	C.....	128	354	C-13
Manila.....	In prog.	FL.....	497	1582	FL-16
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Marble:					
Crude and dressed.....	P.....	B.....	97	232	B-11
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Marjoram. (<i>See</i> Drug industry, crude botanical.)					
Marrons.....	P.....	G.....	557	1546	G-34
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Marshmallow or althea root.....	P.....	FL.....	544	35, 1502	A-7, FL-2
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Cocoa fiber and rattan.....	P.....	N.....	371	1023	J-3
Cotton.....	P.....	K.....	302	1022	J-3
Straw, grass, and other vegetable substances.	P.....	J.....	272	1022	J-3
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Mercurials.....	P.....	A.....	14	17	A-5
Mercury. (<i>See</i> Quicksilver.)					
Mesothorium.....	P.....	FL.....	**585	1650	C-22
Metallics.....	P.....	C.....	146	382	C-18
Metal manufactures, miscellaneous.....	P.....	C.....	167	399	C-30
Metal powders, metal leaf, and tinsel products.....	P.....	C.....	150	385	C-18
Metal threads.....	P.....	C.....	150	385	C-18
Mica.....	P.....	B.....	77	208	B-5
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Milk, sugar of.....	P.....	FL.....	547	**504	FL-15
Milk and cream:					
Fresh.....	P.....	FL.....	547	707	G-7
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Mineral industries affected by the war, industrial readjustment of (report).....	P.....				T. I. S.-21
Mineral salts obtained by evaporation.....	P.....	FL.....	548	1618	FL-22
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Molybdenum ore.....	P.....	FL.....	**549	302	FL-28
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Monumental stone.....	P.....	B.....	99	235	B-11
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Morphine. (<i>See</i> Opium.)					
Moss, seaweed, etc.:					
Manufactured.....	P.....	N.....	372	1442	N-22
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Mother-of-pearl and shell:					
In natural state.....	P.....	FL.....	570	1638	N-21
Manufactures of, n. s. p. f.....	P.....	N.....	369	1440	N-21
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Mungo.....	Ms.....	FL.....	651	1105	K-1
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Mutton and lamb.....	P.....	G.....	619	702	M. S.
Myrobalan:					
Fruit.....	P.....	FL.....	553	1568	A-8
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Nail rods.....	P.....	C.....	113	315	C-8
Nails, cut, horseshoe, and wire.....	P.....	FL.....	554	331	C-8
Napped fabrics. (<i>See</i> Cotton cloths, countable.)					
Narrow wares:					
Cotton.....	P.....	I.....	262	913	I-7
Linen.....	Ms.....	J.....	278	1015	J-5
Silk.....	P.....	L.....	316	1297	L-2
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Needles:					
Hand sewing and darning.....	P.....	FL.....	555	1623	C-15
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Nets, fishing:					
Cotton.....	P.....	I.....	266	**921	J-2
Flax, hemp, ramie.....	P.....	J.....	271	1006	J-2
New Zealand flax.....	In prog.	FL.....	**497	**1582	FL-16
Newsprint paper.....	P.....	M.....	567	1672	M-2
Nickel:					
Cast metal, oxide, alloys, sheets, and strips.....	P.....	C.....	155	390	C-23
Manufactures, n. s. p. f.....	P.....	C.....	167	399	C-23
Ores and matte.....	P.....	FL.....	565	1634	C-23
Nippers.....	P.....	C.....	166	361	C-9
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Nitric acid.....	P.....	FL.....	387	1501	FL-1
Noils:					
Carbonized wool.....	Ms.....	FL.....	651	1105	K-1
Silk.....	P.....	L, FL.....	311, 599	1201, **1663	L-1
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Nutgalls.....	P.....	FL.....	624	1568	A-1
Nutgalls, extracts of.....	P.....	A.....	30	**939	A-1
Nutmeg oil.....	P.....	A.....	**46	**59	A-12
Nuts.....	P.....	G.....	{ 223, 224, 226, 557	{ 754, 755, 758, 759, 1546	G-34
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Nux vomica.....	P.....	FL.....	558	1627	A-7, FL-2
Oak:					
Bark.....	P.....	FL.....	**624	1568	A-8
Extract.....	P.....	FL.....	624	39	A-8
Oakum.....	P.....	FL.....	559	1628	FL-14
Oar blocks, wood.....	P.....	FL.....	647	404	FL-37
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Odoriferous substances, preparations, and mix-tures.....	P.....	A.....	49	61	A-14
Oil cake. (See also Cottonseed-oil industry and Soya-bean-oil industry).	P.....	FL.....	560	1629	A-11
Oil of vitriol.....	P.....	FL.....	387	1501	FL-1
Oilcloth, floor.....	P.....	J.....	276	1020	J-3
Oilcloths (except silk oilcloths and oilcloths for floors).	P.....	I.....	254	907	I-4
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Oils:					
Acetone.....	P.....	A.....	3	3	A-2
Almond—					
Bitter.....	P.....	A.....	46	1631	A-11
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Amber.....	P.....	A.....	46	**59	A-12
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Birch-tar.....	P.....	FL.....	561	**59	A-12
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Juniper.....	P.....	FL.....	46	**59	A-12
Lavender.....	P.....	A.....	46	1631	A-12
Lemon.....	P.....	A.....	46	59	A-12
Lemon-grass.....	P.....	A.....	46	1631	A-12
Lime.....	P.....	A.....	46	1631	A-12
Linseed.....	P.....	A.....	45	54	A-11, T. I. S.-20.
Mace.....	P.....	A.....	**46	**59	A-12
Neroli.....	P.....	A.....	46	1631	A-12
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Peppermint.....	P.....	A.....	46	59	A-12
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Crude and dressed.....	P.....	B.....	97	232	B-11
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Osmium.....	P.....	FL.....	517	1596	FL-20
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Packing boxes.....	P.....	D.....	171	405	D-2
Packing-box shooks.....	P.....	D.....	171	405	D-2
Paddings, flax, hemp, or jute.....	P.....	J, FL.....	{ 283, 284, 408 }	1009	J-7
Paints.....	P.....	A.....	63	67, 68	A-15
Paints, suggested reclassification of chemicals, oils, and.	P.....				M. S.
Palladium.....	P.....	FL.....	517	1596	FL-20
Palm nuts.....	P.....	FL.....	557	1626	FL-28
Palings.....	P.....	FL.....	647	1702	FL-37
Palm and palm-kernel oil.....	P.....	FL.....	561	1632	A-11
Palm leaf, manufactures of, n. s. p. l.....	P.....	N.....	363	1439	N-21
Palm-leaf fans.....	P.....	FL.....	480	1572	N-11
Pants, knit, cotton.....	P.....	I.....	261	**917	I-6

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Paper:					
Bags, surface-coated, paper.....	P.....	M.....	324	1305	M-4
Bibulous.....	P.....	M.....	323	1304	M-3
Book.....	P.....	M.....	322	1301	M-2
Box board.....	P.....	M.....	320	**1302	M-1
Boxes, covered with coated paper, etc.	P.....	M.....	324	1305	M-4
Boxes, n. s. p. f.....	P.....	M.....	**332	1313	M-4
Cigarette.....	P.....	M.....	381	1454	M-4
Cloth-lined.....	P.....	M.....	324	1305	M-4
Cut, die-cut, etc.....	P.....	M.....	332	1313	M-4
Decalcomania.....	P.....	FL.....	567	1305, 1635	M-4
Decorated.....	P.....	M.....	324	1305	M-4
Envelopes.....	P.....	M.....	324, 327	1308	M-4, M-6
Filtering.....	P.....	M.....	323	1309	M-3
Fine.....	P.....	M.....	326	1307	M-6
Gummed.....	P.....	M.....	324	1305	M-4
Imitation parchment.....	P.....	M.....	324	1305	M-3
Manufactures, n. s. p. f.....	P.....	M.....	332	1313	M-4
Newsprint.....	P.....	M.....	567	1672	M-2
Not specially provided for.....	P.....	M.....	332	1309	M-4
Parchment.....	P.....	M.....	324	1305	M-3
Photographic.....	P.....	M.....	324	1305	M-4
Press.....	P.....	M.....	328	1313	M-1
Reinforced.....	P.....	M.....	324	1305	M-4
Sheathing.....	P.....	M.....	320	1302	M-1
Stock, crude.....	P.....	FL.....	566	1651	M-4
Surface-coated.....	P.....	M.....	324	1305	M-4
Tissue.....	P.....	M.....	323	1304	M-3
Wall.....	P.....	M.....	**328	**1309	M-7
Waxed.....	P.....	M.....	**324	1305	M-4
Wrapping.....	P.....	M.....	328	1309	M-7
Paper and books (report).....	P*.....				T. I. S.-1
Papier-mâché.....	P.....	M.....	332	1313	M-4
Papier-mâché, manufactures of.....	P.....	N.....	369	1303, 1313	N-21
Paracetalddehyde.....	Ms.....	A.....	**5	2	
Parchment.....	P.....	FL.....	568	1636	M-3
Paris green.....	P.....	FL.....	569	64	FL-8
Paris white.....	P.....	A.....	60	20	A-5
Patent leather.....	P.....	FL.....	**530	**1606	N-16
Paving posts.....	P.....	D.....	170	1431, 1701	D-2
Peach kernels.....	P.....	G.....	223	760	G-34
Peanut oil.....	P.....	A.....	45	55	A-11, W. M.
Peanut industry, survey of the American (report)	P.....				W. M.
Pearl hardening.....	P.....	A.....	74	**76	A-15
Pearls:					
Imitation and synthetic.....	P.....	N.....	357	1429	N-1
Unstrung.....	P.....	N.....	357	1429	N-1
Peas.....	Ms.....	G.....	199, 209	767	G-8
Peas, canned.....	Ms.....	G.....	199	767	G-8
Peat moss.....	P.....	N.....	377	1450	N-22
Pecans.....	P.....	G.....	**226	758	G-34
Pencil leads.....	P.....	N.....	379	1452	N-22
Pencils, lead and slate.....	P.....	N.....	378	1451	N-22
Penholders.....	P.....	C.....	157	352, 353	C-24
Pens.....	P.....	C.....	156, 157	351, 352	C-24
Peppermint oil.....	P.....	A.....	46	59	A-18
Percussion caps.....	P.....	N.....	346	1418	N-18
Perfumery.....	P.....	A.....	48	62	A-14
Perilla oil.....	P.....	FL.....	561	1632	A-11
Periodicals.....	P.....	FL.....	556	1625	N-24
Persian berries.....	P.....	A.....	30	39	A-8
Peru, balsam.....	P.....	A.....	9	10	A-3
Petroleum oil, crude and refined.....	P.....	FL.....	561	1633	FL-7
Pewter metal, old.....	P.....	FL.....	572	**393	C-17
Phenol.....	In prog.	A.....	452	1	
Phenolic resins, synthetic.....	In prog.	A.....	**21	28	
Photographs.....	P.....	N.....	374	1444	N-23
Phosphates, crude.....	P.....	FL.....	574	1640	FL-5
Phosphoric acid.....	P.....	FL.....	387	1	FL-1
Phosphorus.....	P.....	FL.....	575	65	FL-1
Photographic goods.....	P.....	N.....	380, 576	1453	N-25
Photographic lenses.....	P.....	B.....	94	228	B-10
Phthalic acid (repealed by the act of Sept. 8, 1916).	P.....	FL.....	387	27	FL-1
Pianoforte and pianoforte-action leather.....	P.....	N.....	359	1431	N-17
Pianos.....	P.....	N.....	373	1443	N-23
Pickets.....	Ms.....	FL.....	647	1702	FL-37
Pig iron.....	P.....	FL.....	518	301	FL-21
Pigments, paints, and varnishes (report).....	P.....				A-15
Pignolia nuts.....	P.....	G.....	**226	755	G-34

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File fabrics and manufactures of:					
Cotton.....	P.....	I.....	257	910	I-4
Silk (except hatters').....	P.....	L.....	314	1206	L-1
Flax, hemp or ramie.....	P.....	J.....	280	1012	J-8
Pillowcases, cotton.....	P.....	I.....	257	912	I-8
Pins.....	P.....	C.....	158	350	C-8
Pipes and smokers' articles.....	P.....	N.....	381	1454	N-26
Pipes of iron or steel.....	P.....	C.....	127	323	C-12
Pistache nuts.....	P.....	G.....	**226	755	G-34
Pitch of wood.....	P.....	FL.....	626	1681	FL-17
Planks, not further manufactured than sawed, planed, tongued, and grooved.	P.....	FL.....	647	1700	FL-37
Plaster of Paris, manufactures of.....	P.....	N.....	369	1440	B-2
Plaster rock.....	P.....	B.....	74	205, 1643	B-2
Plasters, court and healing.....	P.....	A.....	50	66	A-14
Plates, iron or steel.....	P.....	C.....	{105, 109, 110}	304, 307, 309	C-5
Plates and mats of dog and goat skins.....	P.....	N.....	348	1420	N-10
Platinum:					
Metals, ores of.....	P.....	FL.....	565	1634	FL-20
Miscellaneous manufactures.....	P.....	C, FL.....	167, 578	399	FL-20
Native alloys with.....	P.....	FL.....	517	1596	FL-20
Salts of.....	P.....	A.....	65	21	A-17
Sheets, plates, wire, and sponge.....	P.....	FL.....	578	1644	FL-20
Unmanufactured.....	P.....	FL.....	578	1644	FL-20
Pliers.....	P.....	C.....	166	361	C-9
Plumbago or graphite.....	P.....	FL.....	579	213	FL-24
Plush, hatters'.....	P.....	N.....	382	1206	L-1
Plushes, silk.....	P.....	L.....	314	1206	L-1
Pocketknives.....	P.....	C.....	128	354	C-13
Podophyllum, (See Drug industry, crude botanical.)					
Poles, telephone, trolley, electric light, and telegraph.	P.....	D.....	170	1701	D-2
Polishing cloths, cotton.....	P.....	I.....	264	910, 912	I-8
Polishing preparations.....	P.....	A.....	11	13	A-5
Poplins and reps. (See Cotton cloths, countable.)					
Poppy-seed oil.....	P.....	A.....	45	54	A-11
Porcelain:					
Chemical.....	P.....	B.....	80	212	B-6
Electrical.....	P.....	B.....	80	212	B-6
Tableware.....	P.....	B.....	80	212	B-6
Portugal, colonial tariffs. (See Colonial tariff policies.)					
Posts of wood.....	P.....	FL.....	647	404	FL-37
Potash industry (report).....	P.....				A-16
Potassium (metal).....	P.....	C.....	143	**1562	C-16
Potassium:					
Bicarbonate.....	P.....	A.....	**5, 64	80	A-16
Carbonate.....	P.....	FL.....	580	80	A-16
Chlorate.....	P.....	A.....	64	80	A-16
Chromate and bichromate.....	P.....	A.....	64	80	A-18
Crude, or "black salts".....	P.....	FL.....	580	1645	A-16
Cyanide.....	P.....	FL.....	580	1565	A-18
Hydroxide (hydrate).....	P.....	FL.....	580	80	A-16
Iodide.....	P.....	A.....	38	80	A-9
Muriate.....	P.....	FL.....	580	1645	A-16
Nitrate, crude.....	P.....	FL.....	580	1646	A-18
Nitrate, refined.....	P.....	A.....	64	80	A-18
Permanganate.....	P.....	A.....	64	80	A-16
Prussiate, red or yellow.....	P.....	A.....	64	80	A-18
Sulphate.....	P.....	FL.....	580	1645	A-16
Potato products industry, domestic (report).....	P.....				W. M.
Potato starch. (See Starch and related materials.)					
Potatoes.....	P.....	FL.....	581	769	T. I. S.-20
Potatoes. (See Agricultural staples and the tariff.)					
Pottery industry (report).....	P.....				B-6
Power machinery and apparatus, electrical.....	P.....	C.....	**167	**372, **399	C-31
Preferential tariff policies. (See Colonial tariff policies.)					
Preferential transportation rates (report).....	P.....				M. S.
Pressboards.....	P.....	M.....	328	1313	M-1
Press cloths (camel's hair).....	Ms.....	K.....	288	**1426	K-2
Printing presses.....	P.....	C.....	165	372	C-29
Propyl alcohol.....	Ms.....	A.....	**33	4	
Propylene chlorohydrin.....	Ms.....	A.....	**5	2	
Propylene dichloride.....	Ms.....	A.....	**5	2	

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Propylene glycol.....	Ms.....	A.....	**5	2
Pruning knives.....	P.....	C.....	128	354	C-13
Prussiate of potash. (<i>See</i> Potassium.)					
Prussiate of soda. (<i>See</i> Sodium compounds.)					
Prussic acid.....	P.....	FL.....	387	**1	FL-1
Pulpboard.....	P.....	M.....	320	1302	M-1
Pulp, manufactures of, n. s. p. f.....	P.....	N.....	355	1303	N-11
Pulp woods.....	P.....	FL.....	647	**401, 1700	FL-37
Pulu.....	In prog..	FL.....	583	1648	FL-16
Pumice stone and manufactures of.....	P.....	B.....	75	206	B-3
Pyralin. (<i>See</i> Pyroxylin plastics.)					
Pyrethrum. (<i>See</i> Drug industry, crude botan- ical.)					
Pyrites.....	P.....	FL.....	617	1677	FL-18
Pyrites, dross or residuum from burnt.....	P.....	FL.....	518	1597	FL-18
Pyrogallie acid.....	P.....	A.....	1	1	A-1
Pyroigneous acid.....	P.....	FL.....	387	**399	A-2
Pyrophoric alloys.....	P.....	C.....	**167	**399	C-22
Pyroxylin plastics.....	P.....	A.....	25	31	A-6
Quebracho:					
Extract.....	P.....	FL.....	624	39	A-8
Wood.....	P.....	FL.....	**624	1568	A-8
Quercitron.....	P.....	C.....	**624	**399	A-8
Quicksilver.....	P.....	C.....	159	386	C-25
Quills, manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21
Quilts, cotton.....	P.....	I.....	264	912	I-8
Quinine and related alkaloids.....	P.....	FL.....	584	1649	FL-2
Quoits.....	P.....	FL.....	470	**399	N-7
Rabbits, skins of.....	P.....	FL.....	603	**1696	N-10
Radioactive substances.....	P.....	FL.....	585	1650	C-22
Radioactive substitutes for radium salts.....	P.....	FL.....	585	1650	FL-22
Radium salts.....	P.....	FL.....	585	1650	FL-22
Railroad ties.....	P.....	D.....	170	1701	D-2
Rails and railway bars.....	P.....	D.....	587	322	C-6
Railway fishplates.....	P.....	C.....	108	322	C-6
Railway wheels and parts of.....	P.....	C.....	142	324	C-15
Ramie:					
Fiber.....	In prog..	FL.....	**497	**1582	FL-16
Gill netting.....	P.....	J.....	271	1006	J-2
Hat braids.....	P.....	N.....	334	1404	N-2
Rapeseed oil.....	P.....	A.....	45	54	A-11
Rasps, iron or steel.....	P.....	C.....	131	362	C-13
Rattan:					
Chair cane or reeds wrought from.....	P.....	D.....	173	407	D-3
Matting and mats.....	P.....	N.....	371	1023	J-3
Unmanufactured.....	P.....	FL.....	648	1703	D-3
Rawhide, manufactures n. s. p. f.....	In prog..	N.....	**360	1431	.....
Razors.....	P.....	C.....	128	358	C-13
Recent tendencies in the wool trade with special reference to their tariff aspects, 1920-1922.	P.....				M. S.
Reciprocity and commercial treaties (report).....	P.....				M. S.
Reciprocity and commercial treaties, summary of report.	P.....				M. S.
Reciprocity with Canada (report).....	P.....				W. M.
Reclassification (suggested) of chemicals, oils, and paints (report).	P.....				
Red wood:					
Extract for dyeing.....	P.....	A.....	**30	**39	A-8
Tanning material.....	P.....	FL.....	**624	**1568	A-8
Rennets, raw or prepared.....	P.....	FL.....	588	1652	FL-15
Resins, synthetic phenolic.....	In prog..	A.....	**21	28	.....
Report on the emergency tariff act of May 27, 1921.	P.....	FL.....	517	1596	M. S.
Rhodium.....	P.....	A.....	65	21	FL-20
Rhodium salts.....	P.....	L.....	314, 316	1206, 1207	A-17
Ribbons, silk, velvet, or plush.....	P.....	G.....	193	727	L-1, L-2
Rice and rice products.....	Ms.....				G-5
Rice starch. (<i>See</i> Starch and related materials.)					
Rifles.....	P.....	C.....	132	364	C-14
Rivets.....	P.....	C.....	138	332	C-11
Rochelle salts.....	P.....	A.....	8	9	A-1
Rock crystal, manufactures of.....	P.....	B.....	98	233	B-11
Rods, wire.....	P.....	C.....	113	315	C-8
Roller bearings.....	P.....	C.....	106	321	C-5
Roofing felt.....	P.....	M.....	320	1302	M-1
Rose oil, or attar of roses.....	P.....	A.....	46	1631	A-12
Rosemary or anthos oil.....	P.....	A.....	46	1631	A-12
Rosewood:					
Rough.....	P.....	FL.....	648	403	D-1
Sawed.....	P.....	D.....	169	403	D-1
Rosin, violin.....	P.....	N.....	375	1448	FL-17
Rotten stone.....	P.....	FL.....	614	1675	B-3
Rough leather.....	P.....	FL.....	**530	**1606	N-15

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Rubber, India:					
Crude.....	P.....	FL.....	513	1594	FL-17
Druggists' sundries.....	P.....	N.....	368	**1439	N-21
Hard, manufactures of.....	P.....	N.....	369	1440	N-21
Manufactures, n. s. p. f.....	P.....	N.....	368	1439	N-21
Rugs. (See also Carpets, Floor coverings, and Mattings):					
Cotton.....	P.....	K.....	302	1022	J-3
Ingtrain.....	P.....	K.....	{ 298, 299, 303 }	1117	K-6
Straw, grass, or other vegetable substances.....	P.....	J.....	272	1022	J-3
Wool or part wool, n. s. p. f.....	P.....	K.....	303	1117	K-6
Ruthenium.....	P.....	FL.....	517	1590	FL-20
Saccharin.....	P.....	E.....	179	28	E-2
Sacks of jute or cotton.....	P.....	I. J.....	{ 266, 281, 284 }	921, 1018	J-9
Saddlery.....	P.....	FL.....	530	{ 1606, 1436 }	N-15
Safety fuses.....	P.....	N.....	346	1418	N-8
Safflower.....	P.....	A.....	31	39	A-8
Saffron.....	P.....	A.....	31	39	A-8
Sage. (See Drug industry, crude botanical).					
Sago and sago flour.....	P.....	G.....	590	1654	G-33
Saler or salop.....	P.....	FL.....	592	**34	A-7, FL-2
Salicin.....	P.....	FL.....	591	504	FL-2
Salicylic acid and salts.....	In prog.	A.....	1	1	
Salsoda. (See Sodium carbonates).					
Salmon industry.....	In prog.	G.....	{ **216, **483 }	717, 718	G-19a
Salt.....	P.....	FL.....	593	83	FL-22
Salt cake. (See Sodium sulphate).					
Saltpeter:					
Refined.....	P.....	A.....	64	80	A-18
Crude.....	P.....	FL.....	580	1646	A-18
Salts:					
Antimony.....	P.....	C.....	144	8	C-17
Bismuth.....	P.....	A.....	65	22	A-17
Epsom.....	P.....	A.....	42	50	A-10
Glauber.....	P.....	A.....	67	83	A-18
Gold.....	P.....	A.....	65	21	A-17
Mineral, obtained by evaporation.....	P.....	FL.....	548	1618	FL-22
Opium.....	P.....	A.....	47	60	A-13
Platinum.....	P.....	A.....	65	21	A-17
Radium.....	P.....	FL.....	585	1650	FL-22
Rhodium.....	P.....	A.....	65	21	A-17
Rochelle.....	P.....	A.....	8	9	A-1
Selenium.....	P.....	FL.....	585	1658	FL-22
Silver.....	P.....	A.....	65	21	A-17
Thorium.....	P.....	C.....	154	89	C-22
Tin.....	P.....	A.....	65	90	A-17
Uranium.....	P.....	FL.....	638	1690	FL-22
Sand and stone.....	P.....	FL.....	614	1675	B-3
Sand of iron or steel.....	P.....	C.....	112	335	B-3
Sand-blast machines.....	P.....	FL.....	441	1542	FL-3
Sanguinaria. (See Drug industry, crude botanical.)					
Santonin and its salts.....	P.....	FL.....	594	81	FL-2
Sardines.....	P.....	G.....	{ **216, **483 }	720	G-19
Sarsaparilla root.....	P.....	A.....	39	36	A-7, A-10
Sashes, iron or steel.....	P.....	C.....	104	312	C-3
Sateens, including venetians. (See Cotton cloths, countable.)					
Satin white.....	P.....	A.....	51	76	A-15
Satinwood:					
In the log.....	P.....	FL.....	648	403	D-1
Sawed into boards.....	P.....	D.....	169	403	D-1
Sawdust.....	P.....	FL.....	647	**410	FL-37
Saw plate.....	P.....	C.....	105	304	C-4
Saws.....	P.....	C.....	139	340	C-4
Schappe yarn.....	P.....	L.....	312	1202	L-1
Scientific instruments and apparatus.....	P.....	FL.....	573, 653	360	B-10
Scissors.....	P.....	C.....	128	357	C-13
Scrap iron or steel.....	P.....	FL.....	518	301	FL-21
Screens of bamboo, wood, straw.....	P.....	D.....	175	409	D-4
Screws of iron or steel.....	P.....	C.....	140	338	C-8
Scroll iron and steel.....	P.....	C.....	107, 109	309, 313	C-4
Seal oil.....	P.....	A.....	44	53	A-11
Seaweeds.....	P.....	N, FL.....	372, 552	1442, 1622	N-22

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Sea grass.....	P.....	N.....	372	1442	N-22
Seeds, garden.....	In prog..	G.....	595	762
Seines:					
Cotton.....	P.....	I.....	**266	**921	J-2
Flax, hemp, ramie.....	P.....	J.....	271	1006	J-2
Selenium, and its salts.....	P.....	FL.....	585	1658	FL-22
Semiprecious stones, manufactures of.....	P.....	B.....	98	233	B-11
Senegal.....	P.....	A.....	36	11	A-9
Serums.....	P.....	FL.....	400	1510	FL-2
Sesame-seed oil.....	P.....	A.....	45	1632	A-11
Sewer-pipe tile.....	P.....	B.....	**81	**214	B-7
Sewing machines.....	P.....	FL.....	441	372	C-29
Shades of bamboo, wood, straw, or compositions of wood.....	P.....	D.....	175	409	D-4
Shears.....	P.....	C.....	128	357	C-13
Sheathing felt.....	P.....	FL.....	481	1302	FL-14
Sheep. (See Wool-growing industry, report on.)					
Sheep and wool production in Argentina.....	P.....				M. S.
Sheep dip.....	P.....	FL.....	596	1659	FL-8
Sheepskin leathers.....	In prog..	N, FL.	{ **359 **530	{ 1431 **1606	{
Sheets, cotton.....	P.....	I.....	264	912	I-8
Sheets, iron or steel.....	P.....	C.....	{ 105, 109, 110	{ 308-310	{ C-4
Shell, manufactures of.....	P.....	N.....	369	1440	N-21
Shell lac and other forms of lac.....	P.....	FL.....	526	1604	FL-17
Shingles.....	P.....	FL.....	647	1660	FL-37
Shingle bolts.....	Ms.....	FL.....	647	1700	FL-37
Ship planking.....	Ms.....	FL.....	647	**416	FL-37
Ship timber.....	Ms.....	FL.....	647	1700	FL-37
Shirtings. (See Cotton cloths, countable.)					
Shirts:					
Cotton, knit.....	P.....	I.....	261, 256	917, 919	I-6
Silk.....	P.....	L.....	**317	**1211	L-2
Shoe lacings:					
Cotton or other vegetable fiber.....	P.....	I.....	262	913	I-7
Leather.....	P.....	FL.....	530	1606	N-18
Shoe Machinery.....	P.....	FL.....	441	1542	FL-3
Shoes, boots and.....	P.....	FL.....	530	1607	N-18
Shotgun barrels, forged, rough bored.....	P.....	FL.....	497	1661	C-14
Shotguns.....	P.....	C.....	132, 133	364, 365	C-14
Shot, iron or steel.....	P.....	C.....	112	335	B-3
Sidearms.....	P.....	C.....	129	363	C-13
Sienna.....	P.....	A.....	55	75	A-15
Silicic acid.....	P.....	FL.....	387	**1	A-18
Silk:					
Artificial, and articles of.....	P.....	L.....	319	1213	L-4
Bandings.....	P.....	L.....	316	**1207	L-2
Beltings.....	P.....	L.....	316	**1207	L-2
Belts.....	P.....	L.....	316	**1207	L-2
Bindings.....	P.....	L.....	316	**1207	L-2
Bolting cloth.....	P.....	FL.....	422	1525	L-3
Bone casings.....	P.....	L.....	316	**1207	L-2
Braces.....	P.....	L.....	316	1207	L-2
Broad silks.....	P.....	L.....	318	1205	L-3
Chemilles.....	P.....	L.....	314	1206	L-1
Clothing, ready made.....	P.....	L.....	317	**1210	L-2
Cocoons.....	P.....	FL.....	590	1663	L-1
Cords and cords and tassels.....	P.....	L.....	316	1207	L-2
Fabrics, knit.....	P.....	L.....	**318	1208	L-2
Garters.....	P.....	L.....	316	1207	L-2
Gloves.....	P.....	L.....	**317	1208	L-2
Handkerchiefs.....	P.....	L.....	315	1209	L-2
Hatters' plush.....	P.....	N.....	382	1206	L-1
Hosiery.....	P.....	L.....	**317	1208	L-2
Hatbands.....	P.....	L.....	316	**1207	L-2
Knit goods.....	P.....	L.....	317, 318	1208	L-2
Manufactures, n. s. p. f.....	Ms.....	L.....	318	1211	L-3
Mufflers.....	P.....	L.....	315	1209	L-2
Narrow wares.....	P.....	L.....	316	1207	L-2
Noils.....	P.....	L, FL.	311, 599	1201, **1663	L-1
Outerwear, knit.....	P.....	L.....	**317	1208	L-2
Partially manufactured from cocoons or waste silk.....	P.....	L.....	311	1201	L-1
Pile fabrics other than hatters' plush.....	P.....	L.....	314	1206	L-1
Plushes.....	P.....	L.....	314	1206	L-1
Raw.....	P.....	FL.....	600	1664	L-1
Ribbons.....	P.....	L.....	316	1206	L-2
Sewing, twist, floss, etc.....	P.....	L.....	313	1204	L-1
Schappe yarn.....	P.....	L.....	312	1202	L-1

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Silk—Continued.					
Shirt collars.....	P.....	L.....	**317	**1211	L-2
Shirts, men's and boys'.....	P.....	L.....	**317	**1211	L-2
Spun.....	P.....	L.....	312	1202	L-1
Suspenders.....	P.....	L.....	316	1207	L-2
Tassels.....	P.....	L.....	316	1207	L-2
Thread.....	P.....	L.....	313	1204	L-1
Thrown.....	P.....	L.....	313	1203	L-1
Tubings.....	P.....	L.....	316	1207	L-2
Underwear, knit.....	P.....	L.....	**317	1208	L-2
Velvets.....	P.....	L.....	314	1206	L-1
Waste.....	P.....	FL.....	599	1663	L-1
Wearing apparel (except knit).....	P.....	L.....	317	1210	L-2
Webbs and webbing.....	P.....	L.....	316	**1207	L-2
Woven fabrics in the piece.....	P.....	L.....	318	1205	L-3
Yarn, n. s. p. f.....	P.....	L.....	312	1202	L-1
Silk and manufactures of silk (report).....	P*				T. I. S.-3
Silk machinery.....	P.....	C.....	**167	**372	C-29
Silkworm eggs.....	P.....	FL.....	601	**1569	L-1
Silver:					
Argentine, albata, or German.....	P.....	C.....	145	380	C-19
Bullion.....	P.....	FL.....	436	1539	FL-20
Coins.....	P.....	FL.....	458	1553	FL-20
Leaf.....	P.....	C.....	149	384	C-18
Manufactures of, except tableware.....	P.....	C.....	**167	399	N-1
Ores.....	P.....	FL.....	565	1634	FL-20
Salts of.....	P.....	FL.....	585	21	FL-22
Sweeps.....	P.....	FL.....	565	1634	FL-20
Sirups of cane juice.....	P.....	E.....	177	501	E-1
Sisal.....	In prog.	FL.....	497	1582	FL-16
Skelp.....	P.....	C.....	105	307, 308	C-4
Skewers, butchers' and packers'.....	P.....	D.....	174	408	D-3
Slabs of iron or steel.....	P.....	FL.....	518, 613	303, 304	FL-21
Slag.....	P.....	FL.....	499	1583	FL-5
Slate and manufactures of.....	P.....	B.....	101	237	B-11
Sludge machines.....	P.....	FL.....	441	1542	FL-3
Small-package articles, chemicals and medicinal compounds.....	P.....	A.....	17	23	A-5
Small wears. (See Narrow wears.)					
Smokers' articles.....	P.....	N.....	381	1454	N-26
Snap fasteners.....	P.....	C.....	151, 167	348	C-20
Soaps, toilet and other.....	P.....	A.....	66	82	A-17
Soapstone or steatite.....	P.....	A.....	69	209	A-19
Sod oil.....	P.....	A.....	44	53	A-11
Soda ash. (See Sodium carbonates.)					
Soda crystals. (See Sodium carbonates.)					
Sodium (metal).....	P.....	C.....	143	**1562	C-16
Sodium:					
Arsenate.....	P.....	FL.....	605	83	A-18
Benzoate. (See Dyes and other coal-tar chemicals; Dyes and coal-tar chemicals, census of 1917, 1918, 1919, 1920.)					
Bicarbonate.....	P.....	A.....	67	83	A-18
Borate.....	P.....	A.....	67	83	A-1
Carbonates (soda ash, sal soda, soda crystals).....	P.....	A, FL.....	67, 605	83	A-18
Chlorate.....	P.....	A.....	67	83	A-18
Chromate and bichromate.....	P.....	A.....	67	83	A-18
Compounds.....	P.....	A, FL.....	67, 605	83, 84, 1565	A-18
Hydrosulphite, n. s. p. f.....	P.....	A.....	**5	84	A-18
Hydroxide, or caustic soda.....	P.....	A.....	67	83	A-18
Hyposulphite.....	P.....	A.....	67	**83	A-18
Nitrate.....	P.....	FL.....	605	1667	A-18
Nitrite.....	P.....	A.....	67	83	A-18
Phosphate.....	P.....	A.....	67	83	A-18
Prussiate, yellow.....	P.....	A.....	67	83	A-18
Silicate.....	P.....	FL.....	605	83	A-18
Sulphate, crude, or salt cake and niter cake.....	P.....	FL.....	605	1667	A-18
Sulphate, crystallized, or Glaubers salt.....	P.....	A.....	67	83	A-18
Sulphide.....	P.....	A.....	67	83	A-18
Sulphite and hydrosulphite.....	P.....	A.....	67	83	A-18
Sulphoxylate.....	P.....	A.....	(**)	84	A-18
Thiosulphate. (See Sodium hyposulphite.)					
Sole leather.....	P.....	FL.....	**530	**1606	N-15
Soluble starch.....	P.....	A.....	36	86	A-9
Soya beans and soya-bean products.....	Ms.....	FL.....	606	760, 773	FL-33
Soya-bean-oil.....	P.....	FL.....	561	55	A-11, W. M.
Soya-bean-oil industry, American (report).....	P.....				W. M.
Spain, colonial tariffs. (See Colonial tariff policies.)					
Spangles.....	P.....	N.....	333	1403	N-1
Spectacles.....	P.....	B.....	91	225	B-10
Spelter. (See Zinc.)					

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Sperm oil.....	P.....	A.....	44	53	A-11
Spices and spice seeds.....	In prog..	G.....	212 235 595 518	779
Spegeleisen.....	P.....	FL.....	518	301, 302	C-1
Spike lavender oil.....	P.....	A.....	46	1631	A-12
Spikes of iron or steel.....	P.....	FL.....	554	331	C-8
Spindle banding, cotton or other vegetable fiber.	P.....	I.....	262	913	I-7
Spiral nut locks.....	P.....	C.....	123	330	G-11
Splice bars of iron or steel.....	P.....	C.....	108	322	C-6
Sponges.....	P.....	A.....	68	1447	A-19
Sprigs.....	P.....	FL.....	554	**331	C-8
Sprinkler tops.....	P.....	C.....	164	391	C-28
Sprocket chains.....	P.....	C.....	126	329	C-12
Spunk.....	P.....	FL.....	608	1669	N-8
Staples of iron or steel.....	P.....	FL.....	554	331	C-8
Starch and related materials (report)	P.....	.....	.....	.....	G-33
Stave bolts, wood.....	P.....	FL.....	647	404	FL-37
Staves of wood.....	P.....	FL.....	647	1702	FL-37
Stays, steel.....	P.....	C.....	127	328	C-12
Stearic acid.....	Ms.....	A.....	**1	1	.....
Stearite. (See Soapstone.)					
Steel. (See also Iron or steel):					
Alloys.....	P.....	C.....	110	305	C-7
Band.....	P.....	FL.....	509	314	C-4
Billets and bars.....	P.....	C, FL.....	110, 613	304	C-7
Blooms and slabs.....	P.....	C, FL.....	110, 613	304	C-2, C-7
Castings.....	P.....	C.....	110	304	C-7
Corset clasps.....	P.....	C.....	114	336	C-8
Corset steels.....	P.....	C.....	114	336	C-8
Die blocks or blanks.....	P.....	C, FL.....	110, 613	304	C-7
Engraved forms for bonds.....	P.....	FL.....	612	**341	C-15
Engraved plates.....	P.....	C.....	137	341	C-15
Hoop.....	P.....	FL.....	509	314	C-4
Ingot.....	P.....	C, FL.....	110, 613	304	C-7
Manufactures, n. s. p. f.....	P.....	C.....	167	399	C-29
Plate, crucible.....	P.....	C.....	105	304	C-4
Plates.....	P.....	C.....	110	304	C-4
Plates, engraved:					
For bonds.....	P.....	FL.....	612	**341	C-15
For designs.....	P.....	C.....	137	**341	C-15
Points.....	P.....	C.....	138	332	C-11
Saws.....	P.....	C.....	139	340	C-4
Scrap.....	P.....	FL.....	518	301	FL-21
Shafting, mill.....	P.....	C.....	110	304	C-7
Shavings.....	P.....	C.....	111	334	B-3
Tool steels.....	P.....	C.....	110	304, 305	C-7
Wool.....	P.....	C.....	111	334	B-3
Strap leather.....	P.....	FL.....	**530	1431	N-16
Stencil-dyed fabrics. (See Cotton cloths, count- able.)					
Stockings:					
Cotton.....	P.....	I.....	259, 260	916	I-6
Silk.....	P.....	L.....	**317	1208	L-2
Wool.....	P.....	K.....	288	1114	K-3
Stone and manufactures of.....	P.....	B.....	97-99, 101	232, 233, 235, 237	B-11
Stone, crushed, unsuitable for monumental or building use.....	P.....	FL.....	614	1675	B-7
Stones, precious.....	P.....	N.....	357	1429	N-1
Stoneware.....	P.....	B.....	78, 79	210-212	B-6
Stove wicking, cotton.....	P.....	I.....	262	913	I-7
Stramonium. (See Drug industry, crude botani- cal.)					
Strap leather.....					
Straw, manufactures of, n. s. p. f.....	P.....	N.....	368	1439	N-21
Strontium compounds.....	P.....	FL.....	615	1676	FL-22
Structural shapes of iron or steel.....	P.....	C.....	104	312	C-3
Strychnine and its salts.....	P.....	FL.....	616	88	FL-2
Studs of iron or steel.....	P.....	C.....	138	332	C-11
Sugar.....	P.....	E.....	177	501	E-1
Sugar, Report to the President, 1923.....	P.....	.....	.....	.....	M. S.
Sugar beets.....	In prog..	C.....	198	764	.....
Sugar box shooks.....	P.....	D.....	171	405	D-2
Sugar industry, cost of production in the (report).	P*.....	.....	.....	.....	T. I. S.-9
Sugar machinery.....	P.....	FL.....	391	1504	FL-3
Sugar of milk.....	P.....	FL.....	547	**504	FL-15
Sugar, refined, costs, prices, and profits (report).	P.....	.....	.....	.....	T. I. S.-16
Sulphide of zinc, white.....	P.....	A.....	61	93	A-4
Sulphur.....	P.....	FL.....	617	1677	T. I. S.-18
Sulphur chlorides.....	P.....	A.....	**5	**1677	FL-18
Sulphur ore, or pyrites.....	P.....	FL.....	617	1677	A-6

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Sulphuric acid, or oil of vitriol.....	P.....	FL.....	387	1501	FL-1
Sulphuric ether.....	P.....	A.....	29	**38	A-7
Sumac, extract, for dyeing.....	P.....	A.....	30	39	A-8
Summary of Tariff Information, 1921.....	P.....				M. S.
Sunn.....	In prog.	FL.....	497	1582	FL-16
Surgical instrument industry in the United States (report). Surgical instruments.....	P*				T. I. S.-7
Suspenders:	P.....	C.....	**167	359	B-10
Cotton.....	P.....	I.....	262	913	I-7
Silk.....	P.....	L.....	316	1207	L-2
Sweaters, cotton.....	P.....	I.....	261	**917	I-6
Swords.....	P.....	C.....	129	363	C-13
Table damasks and manufactures of:					
Cotton.....	P.....	I.....	263	911	I-4
Linen.....	P.....	J.....	284	1014	J-8
Table utensils.....	P.....	C.....	134	339	C-15
Tacks.....	P.....	FL.....	554	331	C-8
Talc.....	P.....	A.....	69	209	A-19
Tallow.....	P.....	G.....	622	701	FL-15
Tamarinds.....	P.....	FL.....	623	1679	FL-2
Tank bottoms.....	P.....	E.....	177	501	E-1
Tanks, iron or steel.....	P.....	C.....	127	328	C-12
Tannin.....	P.....	A.....	1	1	A-1
Tanning materials, synthetic.....	In prog.	A.....	**21	28	
Tannic acid.....	P.....	A.....	1	1	A-1
Tanning materials and natural dyes (report). (Includes all tanning materials and natural dyes provided for in the act of 1913, in paragraphs 30, 31, 399, 455, 469, 475, 492, 536, 538, 553, 564, 618, 624, 630, 634, and 639.)	P.....				A-8
Tapes, flax measuring.....	Ms.....	J.....	275	1015	J-5
Tapestry Brussels carpets.....	P.....	K.....	297	1117	K-6
Tapestry velvet carpets.....	P.....	K.....	296	1118	K-6
Tapestries and other Jacquard figured upholstery goods.....	P.....	I.....	258	909	I-4
Tapioca. (See Starch and related materials.)					
Tar and oil spreading machines.....	P.....	FL.....	441	1542	FL-3
Tar and pitch of wood.....	P.....	FL.....	626	1681	A-2, FL-17
Tariff acts compared with H. R. 7456.....	P.....				M. S.
Tariff policies. (See Colonial tariff policies.)					
Tariff systems. (See Reciprocity and commercial treaties, report on.)					
Tartaric acid.....	P.....	A.....	1	1	A-1
Tassels:					
Cotton.....	P.....	I.....	262	913	I-7
Silk.....	P.....	L.....	316	1207	L-2
Tea.....	Ms.....	FL.....	627	1682	FL-34
Tea waste, etc.....	P.....	A.....	13	15	A-5
Tees, iron or steel.....	P.....	C.....	104	312	C-3
Telephone and trolley poles.....	P.....	D.....	170	1701	D-2
Teeth, natural.....	P.....	FL.....	628	1683	N-21
Telescopes.....	P.....	B.....	94	228	B-10
Tendons.....	P.....	FL.....	419	1655	N-19
Terne plate.....	P.....	C.....	109, 115	310, 311	C-4
Terpin hydrate.....	P.....	A.....	18	26	A-6
Terra alba.....	P.....	FL.....	629	**207	FL-22
Terra cotta.....	P.....	B.....	**81	**214	B-7
Tetrachloroethane.....	Ms.....	A.....	**5	18	
Textile industries. (See Dyestuff situation in the textile industries.)					
Textile machinery, general.....	P.....	C.....	167	372	C-29
Thread:					
Cotton.....	P.....	I.....	251	902	T. I. S.-12
Linen.....	P.....	J.....	269	1004	J-1
Silk.....	P.....	L.....	313	1204	L-1
Thrown silk.....	P.....	L.....	313	1205	L-1
Thorite.....	P.....	C.....	154	**1621	C-22
Thorium oxide and salts of.....	P.....	C.....	154	89	C-22
Thyme oil.....	P.....	A.....	46	1631	A-12
Thymol.....	P.....	A.....	18	26	A-6
Ties, cotton.....	P.....	FL.....	509	314	C-4
Ties, railroad.....	P.....	D.....	170	1701	D-2
Tights, cotton.....	P.....	I.....	261	**917	I-6
Tiles:					
Decorative.....	P.....	B.....	72	202	B-1
Fireproofing. (See Earthy and mineral substances, manufactured.)					
Floor.....	P.....	B.....	72	202	B-1
Glass.....	P.....	B.....	96	231	B-1
Manufactures of.....	P.....	B.....	72	202	B-1
Roofing.....	P.....	B.....	72	202	B-1
Wall.....	P.....	B.....	72	202	B-1

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Timber.....	P.....	FL.....	647	1700	FL-37
Tin:					
Chlorides.....	P.....	A.....	65	90	A-17
Metal.....	P.....	FL.....	631	1684, 1685	FL-35
Ore.....	P.....	FL.....	631	1685	FL-35
Plate.....	P.....	C.....	109, 115	310, 311	C-4
Salts.....	P.....	A.....	65	90	A-17
Scrap.....	P.....	FL.....	631	1685	FL-35
Tagger's tin.....	P.....	C.....	109	310	C-4
Tinsel wire and fabrics.....	P.....	C.....	150	385, 1430	C-18
Tire fabrics, cotton.....	Ms.....	I.....	262	905	I-3
Tires, locomotive.....	P.....	C.....	142	324	C-15
Titanium potassium oxalate, and compounds of titanium.....	Ms.....	A.....	**5	91	.....
Toilet preparations.....	P.....	A.....	48	62	A-14
Tobacco:					
Wrapper.....	Ms.....	F.....	181	601	.....
Turkish.....	Ms.....	F.....	**181	601	.....
Cigars.....	Ms.....	F.....	185	605	.....
Cigarettes.....	In prog.....	F.....	185	605	.....
Tolu.....	P.....	A.....	9	10	A-3
Tomatoes:					
Fresh.....	In prog.....	G.....	**215	770	.....
Canned.....	In prog.....	G.....	**200	770	.....
Paste.....	In prog.....	G.....	**200	770	.....
Pulp.....	In prog.....	G.....	**200	770	.....
Chili sauce.....	In prog.....	G.....	**200	770	.....
Tonka beans.....	P.....	A.....	70	92	A-19
Tool steels and substitutes for.....	P.....	C.....	110	304, 305	C-7
Tools, machine.....	P.....	C.....	165	372	C-20
Toothpicks of wood.....	P.....	D.....	174	408	D-3
Towels, cotton.....	P.....	I.....	264	912	I-8
Toys.....	P.....	N.....	342	1414	N-7
Tracing cloth.....	P.....	I.....	254	907	I-4
Track tools.....	P.....	C.....	122	326	C-9
Tractors, farm.....	P.....	FL.....	**391	**1504	FL-3
Transportation rates, preferential (report).....	P.....				M. S.
Treaties. (See Digest of commercial treaties; Reciprocity and commercial treaties.)					
Trichloroethylene.....	Ms.....	A.....	**5	18	.....
Tripoli.....	P.....	FL.....	614	1675	B-3
Truffles.....	P.....	G.....	199	766	G-9
Tubes, collapsible.....	P.....	C.....	164	391	C-28
Tubes, iron or steel.....	P.....	C.....	127	328	C-12
Tubes, plate metal.....	P.....	C.....	127	328	C-12
Tubes, welded.....	P.....	C.....	127	328	C-12
Tubings, silk.....	P.....	L.....	316	1207	L-2
Cotton.....	P.....	I.....	262	913	I-7
Tuna industry.....	P.....	G.....	**483	1656	G-19
Tungsten-bearing ores.....	P.....	FL.....	633	302	FL-28
Turmeric.....	P.....	FL.....	634	1687	A-8
Turpentine, spirits of.....	P.....	FL.....	635	1688	FL-17
Twills. (See Cotton cloths, countable.)					
Twine. (See Binding twine; also Linen thread.)					
Type metal.....	P.....	C.....	160	393	C-17
Types.....	P.....	C.....	160	389	C-17
Typesetting machines.....	P.....	FL.....	441	1542	FL-3
Typewriters.....	P.....	FL.....	441	1542	FL-3
Ultramarine blue.....	P.....	A.....	52	70	A-15
Umbel.....	P.....	A.....	55	75	A-15
Umbrella hardware.....	P.....	C.....	141	342	C-8
Umbrellas.....	P.....	N.....	383	1456	N-27
Underwear:					
Cotton.....	P.....	I.....	261	917	I-6
Silk, knit.....	P.....	L.....	317	1208	L-2
Union suits, cotton.....	P.....	I.....	261	**917	I-6
United States, colonial tariffs. (See Colonial tariff policies.)					
Upholstery goods:					
Cotton or other vegetable fiber.....	P.....	I.....	258	909	I-4
Leather.....	P.....	N.....	359, **530	1431, **1606	N-16
Upper leather.....	P.....	FL.....	530	1606	N-16
Uranium compounds.....	P.....	FL.....	638	1690	FL-22
Urea.....	P.....	A.....	18	26	A-6
Vaccines.....	P.....	FL.....	400	1510	FL-2
Valerian oil.....	P.....	A.....	46	**59	A-12
Valerianic acid.....	P.....	FL.....	387	1501	FL-1
Valonia:					
Extract.....	P.....	A.....	30	39	A-8
Material.....	P.....	FL.....	639	1568	A-8
Vanadium ore.....	P.....	FL.....	549	302	FL-28
Vandyke brown.....	P.....	A.....	**63	**75	A-15

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Vanilla beans.....	P.....	A.....	70	92	A-19
Vanillin.....	P.....	A.....	70	61	A-19
Varnish gums.....	P.....	A.....			FL-17
Varnishes.....	P.....	A.....		77	A-15
Vegetable and fish oils.....	P.....	A, FL.	44 45, 561	53, 58	A-11
Vegetable fibers, except cotton.....	In prog..	FL.....	285, 459, 485, 497, 583	1001, 1459, 1554, 1582, 1643	FL-16
Vegetable ivory, manufactures of, n. s. p. f.....	P.....	N.....	369	1440	N-21
Vegetable substances, crude.....	P.....	FL.....	552	1622	N-22
Vegetable tallow and oils not chemically com-pounded, n. s. p. f.....	P.....	FL.....	498	1691	FL-15
Vellum.....	P.....	FL.....	568	1636	M-3
Velvets.....	P.....	L.....	314	1206	L-1
Veneers of wood.....	P.....	D.....	169	403	D-1
Venetians, cotton (report).....	P.....	A.....			T. I. S.-10
Vermilion reds.....	P.....	A.....	59	78	A-15
Vessels, cylindrical or tubular.....	P.....	C.....	127	328	C-12
Vestings. (See Cotton cloths, countable.)	P.....	I.....	261	**917	I-6
Viols, cotton.....	P.....	N.....	375	1448	FL-17
Violin rosin.....	P.....	N.....	**373	1443	FL-17
Violins.....	P.....	L.....		1213	L-4
Visca.....	P.....	L.....			
Viscoloid. (See Pyroxylin plastics.)					
Voiles, plain and fancy. (See Cotton cloths, countable.)					
Vulcanized fiber.....	Ms.....	A.....	*355	32	
Vulcanized oils.....	do.....	A.....	**	57	
Wagon blocks, wood.....	P.....	FL.....	647	404	FL-37
Wagons. (See Farm wagons.)					
Walnuts.....	P.....	G.....	224	758	G-34
Wash clothes.....	P.....	I.....	264	**910	I-5
Washers, iron or steel.....	P.....	C.....	123	330	C-11
Waste:					
Cork.....	P.....	FL.....	464	1559	N-6
Cotton.....	Ms.....	FL.....	467	1560	FL-12
N. s. p. f.....	P.....	N.....	384	1457	N-27
Silk.....	P.....	FL.....	599	1663	L-1
Tea.....	P.....	A.....	13	15	A-5
Wool.....	Ms.....	FL.....	651	1105	K-1
Waste fabrics, cotton. (See Cotton manufactures.)					
Watches and parts of.....	P.....	C.....	161	367	C-26
Waterproof cloth.....	P.....	I.....	254	907	I-4
Wax, manufactures of.....	P.....	N.....	367	1438	N-19
Wax, vegetable or mineral.....	P.....	FL.....	641	1693	FL-7
Wearing apparel:					
Cotton.....	P.....	I.....	256, 261	919	I-5
Fur.....	P.....	N.....	348	1420	N-10
Linen.....	Ms.....	J.....	278	1017	J-6
Silk (except knit).....	P.....	L.....	317	1210-1212	L-2
Wets and webbing:					
Cotton.....	P.....	I.....	266	**913	J-2
Flax, hemp, ramie.....	P.....	J.....	271	**1015	J-2
Silk.....	P.....	L.....	316	**1207	L-2
Wedges.....	P.....	C.....	122	326	C-9
Weeds, manufactures of.....	P.....	N.....	368	1439	N-21
Whalebone:					
Manufactures of.....	P.....	N.....	368	1439	N-21
Unmanufactured.....	P.....	FL.....	643	1696	N-21
Whale oil.....	P.....	A.....	44	53	A-11
Wheat.....	P.....	FL.....	644	729	T. I. S.-20
Wheat flour.....	P.....	FL.....	644	729	T. I. S.-20
Wheat and wheat flour trade (supplemental in-formation).	P.....				W. M.
Whetstones.....	P.....	FL.....	507	1590	B-3
Whip gut:					
Manufactures of.....	P.....	N.....	366	1434	N-19
Unmanufactured.....	P.....	FL.....	443	1434	N-19
White enamel for clock dials.....	P.....	FL.....	493	**231	A-15
White lead.....	P.....	A.....	56	74	A-15
White metal alloys, miscellaneous.....	P.....	C.....	**154	**1562	C-17
White sulphide of zinc.....	P.....	A.....	61	**79, **93	A-4
Whiting.....	P.....	A.....	60	20	A-5
Willow.....	P.....	D.....	173	407	D-3
Willow furniture.....	P.....	D.....	173	**407	D-3
Window hollandes. (See Cotton manufactures.)					
Wine lees.....	P.....	A.....	8	9	A-1
Wire:					
Aluminum.....	P.....	C.....	**114	**374	C-16
Barbed.....	P.....	FL.....	645	1697	C-8
Brass.....	P.....	C.....	114	381	C-19
Cables, insulated.....	P.....	C.....	114	316	C-8

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		Sched-ule.	Para-graph.		
Wire—Continued.					
Copper.....	P.....	C.....	114	381	C-19
Fencing.....	P.....	FL.....	645	317	C-8
Flat.....	P.....	C.....	114	316	C-8
Healds.....	P.....	C.....	114	316	C-8
Heddles.....	P.....	C.....	114	316	C-8
Insulated.....	P.....	C.....	114	316	C-8
Manufactures of, n. s. p. f.....	P.....	C.....	114	**316-318, 399	C-8
Rods.....	P.....	C.....	113	315	C-8
Rope and strand.....	P.....	C.....	114	316	C-8
Round.....	P.....	C.....	114	316	C-8
Wires and cables, electrical.....	P.....	C.....	114	316	C-8, C-31
Wiring devices, electrical.....	P.....	B. C.....	**80, **167	**216, **399	C-31
Wood screws.....	P.....	C.....	140	338	C-8
Wood chemical industry.....	P.....				A-2
Wood flour.....	P.....	FL.....	647	410	FL-37
Wood:					
Barrels, boxes, and shooks.....	P.....	D.....	171, 172	405, 406	D-2
Baskets.....	P.....	D.....	175	409	D-4
Blinds, curtains, shades, and screens.....	P.....	D.....	175	409	D-4
Cabinet woods.....	P.....	D, FL.....	169, 648	**403	D-1
Furniture.....	P.....	D.....	176	407, 410	D-4
Posts, poles, and railroad ties.....	P.....	D.....	170	404	D-2
Rattan.....	P.....	D, FL.....	173, 648	407, 1703	D-3
Toothpicks and skewers.....	P.....	D.....	174	408	D-3
Unmanufactured.....	P.....	FL.....	647, 648	403, 1700	FL-37
Willow.....	P.....	D.....	173	407	D-3
Wool:					
Carbonized.....	Ms.....	FL.....	651	**1106	K-1
Combed or tops.....	Ms.....	K.....	286	1106	K-1
Extract.....	Ms.....	FL.....	651	1105	K-1
Flocks.....	Ms.....	FL.....	651	1105	K-1
Floor coverings.....	P.....	K.....	293, 303	1117, 1118	K-6
Gloves and mittens.....	P.....	K.....	288	1114	K-3
Hosiery.....	P.....	K.....	288	1114	K-3
Knit fabrics.....	P.....	K.....	288	1114	K-3
Knitted articles, n. s. p. f.....	P.....	K.....	291	1114	K-3
Mungo.....	Ms.....	FL.....	651	1105	K-1
Noils.....	Ms.....	FL.....	651	1105	K-1
Rags.....	Ms.....	FL.....	586	1105	K-1
Raw (see Wool-growing industry).....	P.....	FL.....	305, 650	1101, 1102	
Roving, wool or camel's hair.....	In prog.....	K.....	286	1106	K-1
Screens.....	P.....	K.....	303	1118	K-6
Shoddy.....	Ms.....	FL.....	651	1105	K-1
Tops.....	In prog.....	K.....	286	1106	K-1
Waste.....	Ms.....	FL.....	651	1105	K-1
Yarn.....	In prog.....	K.....	287, 307	1107	K-1
Wool greases.....	P.....	A.....	44	53	A-11
Wool-growing industry (report).....	P.....				M. S.
Wool machinery.....	P.....	C.....	**167	**372	C-2
Works of art.....	P.....	N, FL.....	{ 376, 653-656 }	{ 1449, 1705-1708 }	N-24
Worm gut:					
Manufactures of.....	P.....	N.....	366	1434	N-19
Unmanufactured.....	P.....	N.....	443	1709	N-19
Woven fabrics:					
Flax, hemp, or ramie.....	P.....	J.....	{ 280, 283, 284 }	{ 1009, 1010, 1101, 1012, 1013 }	J-8
Jute.....	P.....	J, FL.....	279, 408	1008-1011	J-7
Silk.....	P.....	L.....	318	1205	L-3
Cotton. (See "Cotton Cloths Countable.")					
Yarns:					
Artificial silk.....	P.....	L.....	319	1213	L-4
Coir.....	P.....	FL.....	459	1554	J-1
Cotton.....	P.....	L.....	250	901	T. I. S., -12
Flax, hemp, or ramie.....	P.....	J.....	270	1004	J-1
Jute.....	P.....	J.....	267	1003	J-1
Silk.....	P.....	L.....	312, 313	1202, 1204	L-1
Wool.....	In prog.....	K.....	287, 307	1107	K-1
Zaffer.....	P.....	FL.....	657	1710	FL-6
Zinc:					
Chloride.....	P.....	A.....	62	93	A-15
Dust.....	P.....	C.....	163	395	C-27
Manufacturers of.....	P.....	C.....	167	399	C-27
Metal.....	P.....	C.....	163	395	C-27
Ore.....	P.....	C.....	162	390	C-27
Oxide.....	P.....	A.....	61	79	A-15
Pigments.....	P.....	A.....	61	79	A-15
Sheets.....	P.....	C.....	163	395	C-27
Sulphate.....	P.....	A.....	62	93	A-15