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**HANDBOOK
OF FOREIGN TARIFFS
AND IMPORT REGULATIONS
ON AGRICULTURAL
PRODUCTS**

**V. GRAINS AND GRAIN PRODUCTS
IN EUROPE AND OTHER
MAJOR MARKETS**

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FOREWORD

Grains and grain products have for years been among the leading staple exports of the United States. Even with the rise in importance of machinery, petroleum products, and automobiles, wheat and wheat flour still ranked fifth in value among the leading commodities exported from the United States during 1930.

In that year our export trade in grains (except rice) amounted to 95,918,300 bushels valued at \$95,017,884; rice, 106,553 short tons valued at \$8,525,461. Our exports of flours and meals and similar ground products amounted to \$74,407,755.

Wheat and wheat flour have constituted over 90 per cent of American exports of grains and grain products during recent years. The greater part of the wheat has been going to the British Isles and various countries of western and southern Europe; sizable amounts have been taken by Japan; and considerable quantities have been sent to Canada and Panama, largely for reshipment. American wheat-flour exports have been more widely distributed; while the countries of northwestern Europe constitute the principal group of markets, increasing amounts have been going to China and the Philippine Islands, with considerable quantities shipped to the West Indies (notably Cuba) and to the various countries of South and Central America.

Cornstarch, although a keen competitor of locally produced potato starch, is shipped all over the world, the United Kingdom being our best customer for this product. The value of the cornstarch exported in 1930 was \$5,361,460. Canada and the United Kingdom are our best customers in the young and growing export trade in macaroni and similar food pastes, valued in 1930 at \$704,096. Our exports of malt are as yet unimportant, amounting to \$2,000,000 in 1930 and going mostly to Canada, Brazil, Cuba, and Mexico.

This present study covers the tariffs and the other official conditions affecting the importation of grains and grain products into the principal markets abroad and also the trade-control measures of the grain-surplus countries of Europe. Together, the markets here studied have constituted the outlet for 98 per cent of the wheat and 86 per cent of the wheat flour exported from the United States during recent years. However, the heavy increases in import duties on certain grains and grain products in quite a number of foreign countries during the past year or two, combined with various other types of restrictive measures—some designed specifically for the aid of domestic agriculture, others for general fiscal and financial purposes—have resulted in curtailing the volume of American exports of these products to certain destinations.

With the principal exception of Canada, to which American grains go mainly in transit rather than for consumption, these products from the United States are, in general, subject to no higher rates

of duty or other official disadvantage than like products of competing areas. On the other hand, under special and reciprocal arrangements American goods benefit by exclusive reductions in duties in Cuba and are exempt from the regular local duties applying in the Philippine Islands.

Variations in the standard of living and purchasing power of the populations of the different foreign countries do not affect the volume of the import demand for these staple breadstuffs to the same extent as for many other food products (canned goods for example), except in so far as price differences may lead to the substitution of cheaper domestic grains, such as rye, rice, or millet, for wheat. The size of the possible import market for grains in a particular foreign country appears to be determined primarily by the adequacy of the domestic crop of the various grades (e. g., hard and soft wheat) to the national consumption; and for grain products, by the additional factor of the extent of local milling or other processing facilities. Possibly next in importance is the factor of high tariffs or other official measures of trade control restricting imports, through the protection or stimulation they give to domestic production as well as through their immediate effect in advancing local prices. The relative price at which the same grains are offered to each importing market from different competing countries has been a factor of growing importance, particularly as affecting the market for American grains abroad, although its discussion is outside the scope of this study. In addition, there are two types of secondary foreign regulations which determine the conditions under which American grains and grain products may be admitted into foreign countries—the public-health regulations, and the customs requirements as to marking and labeling, packing, and the documents necessary on shipments from the United States.

While American foods rarely encounter difficulty abroad on sanitary grounds, there are enough slight differences from the rule in this or that area—as often arising from an administrative interpretation as from the terms of the law itself—to make it advisable for shippers to keep posted on the requirements along these lines, especially when first entering a given foreign market. Furthermore, certain of these products are susceptible to deterioration en route, and after leaving port their condition may change sufficiently to prevent their entry at destination, at least for human consumption. A close study of these regulations should therefore be made in advance, if shipments are to go through without undue delay and without incurring fines upon the importer, and if the hazard of exclusion on the ground of noncompliance with the particular country's requirements is to be avoided.

To assist American producers and exporters of grains and grain products to plan their foreign business in the light of existing duties, regulations, and restrictions of other countries, and to help them avoid customs or other official difficulties abroad, this fifth in the series of tariff handbooks on agricultural products has been prepared. It also brings together—for the first time, it is believed—in summary, the relevant laws of the major foreign markets and of agrarian Europe.

Grateful acknowledgment is due for the assistance of American consuls, commercial attachés, and trade commissioners abroad in supplying much of the basic data upon which this study rests.

In view of the likelihood of changes in the import duties and regulations of the various countries, attention is called to the instructions on second page of cover as to how the information here embodied can be kept up to date.

FREDERICK M. FEIKER, *Director,*
Bureau of Foreign and Domestic Commerce.

MARCH 1, 1932.

HANDBOOK OF FOREIGN TARIFFS AND IMPORT REGULATIONS ON AGRICULTURAL PRODUCTS

Part V.—GRAINS AND GRAIN PRODUCTS IN EUROPE AND OTHER MAJOR MARKETS

INTRODUCTION

WORLD MARKETS FOR AMERICAN GRAINS AND GRAIN PRODUCTS

The principal grains exported from the United States are wheat, rye, corn, and barley. Of the total exports of these four grains and their primary products during the five years ending 1930 wheat furnished about 64 per cent; rye, 7 per cent; corn, 11 per cent; and barley, 16 per cent. An amount equal to about 14 per cent of the domestic production of wheat in that period was shipped to foreign markets; 20 per cent of the rye; 1 per cent of the corn; and 11 per cent of the barley.

Of the total amount of wheat exports from the United States during the five years ending with 1930, approximately 62 per cent went direct to Europe, and a goodly proportion of the exports through Canada as well (possibly two-fifths as much as went direct) no doubt finally reached the same destination. The only other non-European areas taking American wheat in any considerable quantities during this period are Mexico, Panama (largely in transit to other countries), Japan, and China. These two far eastern countries compare favorably in importance with Germany as a market for American wheat, the demand having been fairly consistent, with a distinct upward trend. A study of production and demand for the four years 1927-1930 shows that 26 foreign markets together accounted for 98.1 per cent of the United States exports of wheat. The distribution of American wheat exports by broad geographic areas is shown in the following table:

WORLD EXPORT MARKETS FOR UNITED STATES WHEAT

Grand division	1925	1926	1927	1928	1929	1930
	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹
Europe.....	71.2	67.0	66.0	47.4	55.3	66.5
North America ²	23.2	20.3	29.1	40.2	28.8	15.6
Central America ³.....	.3	1.9	1.3	4.0	5.2	6.4
South America.....	.2	3.2	.6	1.4	.6	1.3
Asia ⁴	4.7	6.4	2.6	5.9	9.0	9.0
Other countries.....	.3	1.2	.4	1.1	1.1	1.2

¹ Per cent of total United States exports of wheat in the grain.

² Canada (ultimate destination unknown) and Mexico.

³ Panama (ultimate destination unknown).

⁴ China and Japan.

Of the other grains, Europe took 99 per cent of the American exports of rye, 43 per cent of the corn, and 98 per cent of the barley, showing that barley and rye have a very limited market outside Europe, while Canada, Central America, and the West Indies afford the best non-European outlets for corn.

The United States ships wheat flour to a somewhat different series of markets from those which import American wheat, although Europe still ranks first, taking almost one-half of the total flour exports. In the Far East have been found the next best markets for wheat flour, about one-fourth of the annual shipments going there. The West Indies (mainly Cuba) take a somewhat lower percentage of the total exports, but a considerably larger amount per capita. Exports of American wheat flour to the British West Indies have been much smaller since the preferential tariff reduction on Canadian flour became operative. Unimportant amounts go to Mexico, with a little larger quantity to Central America and a still larger quantity to South American areas (about one-eighth of the total exports). Total exports to Africa, certain parts of which are grain-producing territories, are about the same in amount as to Central America. The following table shows the percentages of American exports of wheat flour going to the various geographical sections of the world.

WORLD EXPORT MARKETS FOR UNITED STATES WHEAT FLOUR

Grand division	1925	1926	1927	1928	1929	1930
	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹	<i>Per cent</i> ¹
Europe ²	45	42	43	32.5	31	40
North America.....	2	3	1	2	2	2
West Indies ³	17	15	16	16	15	13
Central America.....	5	5	5	6	5	5
South America ⁴	12	14	12	13.5	11	12
Asia.....	14	16	18	25	31	24
Africa.....	5	6	6	5	5	4

¹ Per cent of total United States exports of wheat flour.

² Mainly United Kingdom, Netherlands, Denmark, France, Germany, and Norway.

³ Mainly Cuba.

⁴ Mainly Brazil, Venezuela, Colombia, and Ecuador.

The British and the Netherland West Indies together take considerably more than one-half the corn meal exported from the United States, while almost one-half of the remainder goes out through Canada. The other markets for corn meal are Newfoundland, the Netherlands, Panama, British Guiana, and the United Kingdom, and small amounts going to widely scattered destinations.

Rice is an important export from the United States, shipments for the past five years having averaged about 226,775,000 pounds annually, not including consignments to noncontiguous American territories. Among foreign markets, the United Kingdom leads, with Argentina, Chile, and Colombia ranking next, each being a heavy purchaser of American rice. Japan is occasionally a very large importer of California rice, but for the past three years has had bumper crops and at the present time is an exporter rather than an importer of rice.

Cornstarch is also an important American export product, going to practically every country in the world. Exports have been averaging around 225,000,000 pounds a year, but in the past two years one of the largest American manufacturers has established branch factories in a number of foreign countries, which has materially cut down exports. About 60 per cent of all exports goes to the United Kingdom; this is largely due to the fact that it is reprocessed there and converted into glucose, corn sugar, etc., and thence distributed to other European countries.

Prior to the World War the United States was the largest importer of macaroni in the world. Since that time, however, imports have fallen to a negligible point and exports have shown a steady increase, averaging around 10,000,000 pounds a year. Canada and the United Kingdom are the best markets for this product, although substantial quantities go to a great many other countries, notably Australia, China, Japan, and other far eastern markets.

Malt is not yet especially important in the American export trade, averaging around \$3,000,000 per annum and practically all going to Canada, Brazil, Cuba, and Mexico.

RELATIVE HEIGHT OF FOREIGN DUTIES ON WHEAT AND FLOUR

Comparison of the tariff treatment of foreign wheat by the countries covered in this study yields interesting findings. Belgium (and Luxemburg), Denmark, Netherlands, Norway, Russia, Irish Free State, United Kingdom, Philippine Islands (limited to the United States), Hong Kong, and Kwantung Leased Territory levy no duty on imports of wheat, and Switzerland assesses so low a rate as to be more a fee than a duty. Three countries, Jamaica, Rumania, and Sweden, levy duties on wheat of around one-fourth of its (recent average) export price in the United States; Bulgaria, Canada, Greece, Hungary, Japan, and Latvia have duties of about one-third its value. The other countries covered in this bulletin assess duties of at least 50 per cent, as follows (approximately): Czechoslovakia and Yugoslavia, 50 per cent of export value; Costa Rica, Estonia, France, Lithuania, Poland (and Danzig), Spain, and Turkey, 75 per cent or over; in several countries, well over 100 per cent of the value—the German duty recently being \$1.62 per bushel and the Venezuelan rate \$2.06 per bushel.

Comparison of the duties on wheat flour shows a similar, but not identical, variation in tariff treatment. Wheat flour is duty free in China,¹ Denmark, Hong Kong, Irish Free State, Kwantung, Netherlands, Norway, and Philippine Islands (United States products), with very low duty in the United Kingdom, Belgium (and Luxemburg) and Switzerland. The duty amounts to from one-fifth to one-fourth of the United States export value in Austria, Brazil, Canada, Cuba, Russia, Sweden, and Yugoslavia; to about one-third of that value in Turkey; to one-half or more in Bulgaria, Greece, Jamaica, Japan, and Rumania; to about three-fourths in Colombia, Costa Rica, Czechoslovakia, Haiti, Latvia, Poland, and Spain; and from 100 per cent of the value up to considerably more than that percentage in Estonia, Finland, France (\$6.35 per barrel), Germany (\$9.01 per barrel), Italy, Lithuania, and Venezuela (\$6.74 per barrel).

Except in occasional instances where the particular grain or grain product is not specified in the tariff—probably because rarely imported—the rates on other grains and grain products are generally lower in relation to the value. In a few cases rye flour and corn meal are more heavily taxed than wheat flour, and in other instances corn in the grain is assessed a relatively higher duty. Of

¹ A consumption tax is levied in China, however.

the grain products, macaroni and cornstarch are sometimes assessed a very high duty, and a heavier duty is often levied on cornstarch when put up in small packages for retail sale. Brazil and Colombia have notably high duties on macaroni, especially Colombia, with a duty of more than twice the average export price.

COMPARISON OF FOREIGN DUTIES ON GRAINS AND GRAIN PRODUCTS

For comparative purposes a tabulation has been prepared showing the duties on American grain and grain products in the major grain-importing countries of the world and in certain grain-producing areas of Europe. These duties have been converted to dollars per bushel, per barrel, or per 100 pounds, according to the commodity, at the exchange given later for each country. The following equivalents of the bushel were used in making conversions from kilos: Wheat, 60 pounds; rye and corn, 56 pounds; barley, 48 pounds; oats, 32 pounds. It has not been possible to take into account the slight difference in duties arising from the statement of duties in gross weight in some cases.

IMPORT DUTIES ON AMERICAN GRAINS IN FOREIGN COUNTRIES¹ AS OF MARCH 1, 1932

Country	Wheat	Rye	Corn	Barley	Oats	Rice
	<i>Per bushel</i>	<i>Per bushel</i>	<i>Per bushel</i>	<i>Per bushel</i>	<i>Per bushel</i>	<i>Per 100 pounds</i>
Austria.....	\$0.60	\$0.40	Free.	\$0.40	\$0.088	\$0.09
Belgium.....	Free.	Free.	Free.	Free.	.085	Free.
Brazil.....	.10	1.74	\$0.28	.31	.21	2.60
Bulgaria.....	.38	.356	.356	.28	.21	4.17
Canada.....	.30	.15	.25	.25	.16	1.00
China.....	Free.	Free.	Free.	Free.	Free.	Free.
Colombia.....	2.12	2.46	2.46	.63	1.40	3.54
Costa Rica.....	2.03	1.18	Free.	1.02	.68	(*)
Cuba.....	.087	.203	.338	.174	.12	.41
Czechoslovakia.....	.44	.40	1.58	.46	.297	.109
Denmark.....	Free.	Free.	Free.	Free.	Free.	.24
Estonia.....	.80	Free.	.34	.80	.08	1.83
Finland.....	.80	.77	Free.	.24	.46	1.31
France.....	.86	.35	.25	.36	.36	.81
Germany.....	1.62	1.21	.15	1.04	.56	.27
Greece.....	.32	.25	.12	.21	.14	.79
Haiti.....	.27	.50	.51	.87	.15	1.81
Hong Kong.....	Free.	Free.	Free.	Free.	Free.	Free.
Hungary.....	.318	.30	1.03	.22	.13	.55
Irish Free State.....	Free.	Free.	Free.	Free.	.12	Free.
Italy.....	1.07	.23	1.00	.17	1.004	1.43
Jamaica.....	.28	.045	.53	.08	.15	.73
Japan.....	.33 ²	(³)	(³)	.105	.075	.747
Kwantung.....	Free.	Free.	Free.	Free.	Free.	Free.
Latvia.....	.31	Free.	Free.	.60	.32	1.05
Lithuania.....	.83	.26	.91	.91	.91	2.73
Netherlands.....	Free.	Free.	Free.	Free.	Free.	Free.
Norway.....	Free.	Free.	Free.	Free.	Free.	1.02
Philippine Islands.....	Free.	Free.	Free.	Free.	Free.	Free.
Poland and Danzig.....	.76	.415	.171	.484	.275	1.42
Portugal.....	.966	1.16	.554	1.16	1.16	2.01
Rumania.....	.26	.098	.054	.052	.03	1.09
Russia.....	Free.	Free.	Free.	Free.	Free.	(³)
Spain.....	.76	.61	.48	.52	.73	1.74
Sweden.....	.27	.25	Free.	.218	Free.	.45
Switzerland.....	.032	.03	.044	.025	.017	.052
Turkey.....	.82	.545	.545	.415	.277	2.59
United Kingdom.....	Free.	(³)	Free.	(³)	(³)	(³)
Venezuela.....	2.06	.795	.84	.67	.45	1.50
Yugoslavia.....	.537	.493	.126	.25	.086	.615

¹ Europe and the major markets of North America, South America, and Asia.

² See p. 241 for graduated duties.

³ Plus 15 per cent ad valorem.

³ 15 per cent ad valorem.

³ 20 per cent ad valorem.

³ 10 per cent ad valorem.

NOTE.—In a few instances imported grains are subject to consumption taxes, in addition to (or in lieu of) import duties, details of which are given in the section discussing the particular country.

IMPORT DUTIES ON AMERICAN GRAIN PRODUCTS IN FOREIGN COUNTRIES¹ AS OF MARCH 1, 1932

Country	Wheat flour	Rye flour	Corn meal	Corn-starch	Bran	Macaroni	Malt
	<i>Per barrel</i>	<i>Per 100 pounds</i>	<i>Per 100 pounds</i>	<i>Per 100 pounds</i>	<i>Per 100 pounds</i>	<i>Per 100 pounds</i>	<i>Per 100 pounds</i>
Austria.....	\$4.29	\$2.19	\$2.58	\$2.21	Free.	\$2.90	\$1.40
Belgium.....	.102	.05	.05	.31	Free.	.52	.22
Brazil.....	.84	4.77	7.95	7.95	\$0.34	9.45	.64
Bulgaria.....	2.50	1.30	1.30	6.33	Free.	7.58	6.33
Canada.....	1.35	.21	.12	2.00	(³)	1.50	.75
China.....	Free.	(³)	(³)	(³)	.129	1.95	.57
Colombia.....	7.62	4.40	4.40	6.60	.97	32.28	2.20
Costa Rica.....	10.36	3.38	3.38	3.38	Free.	6.35	2.12
Cuba.....	.81	.726	1.30	2.73	.18	2.18	.096
Czechoslovakia.....	3.21	1.64	1.64	2.60	Free.	1.88	.61
Denmark.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Estonia.....	6.92	.60	1.80	1.20	Free.	4.02	1.80
Finland.....	5.58	2.58	1.72	1.14	Free.	2.00	1.94
France.....	6.35	2.48	.77	3.91	.014	3.55	(⁴)
Germany.....	9.01	⁶ 9.01	⁶ 9.01	⁶ 2.59	1.08	3.92	3.71
Greece.....	1.84	.88	.88	2.20	.176	3.09	2.21
Haiti.....	3.12	2.71	1.81	3.64	.545	4.09	1.81
Hong Kong.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Hungary.....	2.33	1.11	.92	3.60	Free.	2.38	.368
Irish Free State.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Italy.....	5.24	1.21	2.67	⁷ 1.09	⁸ .19	3.13	.31
Jamaica.....	2.18	³ 2.18	³ 1.01	(⁹)	.60	(⁹)	(⁹)
Japan.....	2.14	.747	2.79	.86	Free.	2.24	1.01
Kwantung.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Latvia.....	4.20	1.06	1.06	5.28	Free.	3.42	2.20
Lithuania.....	8.02	2.51	2.51	2.73	Free.	7.82	2.51
Netherlands.....	Free.	Free.	Free.	Free.	Free.	(¹⁰)	Free.
Norway.....	Free.	Free.	Free.	3.52	Free.	4.37	1.08
Philippine Islands.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.
Poland and Danzig.....	3.69	1.27	1.27	1.52	Free.	5.06	.38
Portugal.....	(¹¹)	.99	.99	1.12	.268	.96	.48
Rumania.....	2.18	1.09	1.09	2.57	.13	3.46	1.62
Russia.....	(⁹)	(⁹)	(⁹)	(⁹)	Free.	(⁹)	Free.
Spain.....	3.72	.82	.82	1.36	1.09	3.18	1.74
Sweden.....	1.55	.79	.79	2.40	Free.	2.40	.79
Switzerland.....	.77	.40	.40	.61	.026	1.57	.13
Turkey.....	3.98	1.30	1.30	3.24	.35	6.05	4.33
United Kingdom.....	(¹²)	(¹⁰)	(¹⁰)	(¹⁰)	(¹⁰)	(¹⁰)	(¹⁰)
Venezuela.....	6.74	3.44	10.29	17.17	.69	17.17	1.42
Yugoslavia.....	1.38	⁶ 1.38	⁶ 1.38	⁶ 2.64	.13	3.52	1.23

¹ Europe and the major markets of North America, South America, and Asia.

² 25 per cent ad valorem.

³ 12½ per cent ad valorem.

⁴ 30 per cent ad valorem.

⁵ Per barrel of 196 pounds.

⁶ In bulk.

⁷ In bulk. Plus 15 per cent ad valorem.

⁸ Plus 15 per cent ad valorem.

⁹ 20 per cent ad valorem.

¹⁰ 10 per cent ad valorem.

¹¹ Prohibited.

¹² 10 per cent ad valorem.

NOTE.—In a few instances imported grain products are subject to consumption taxes in addition to (or in lieu of) import duties, details of which are given in the section discussing the particular country.

OTHER FOREIGN CONTROL MEASURES AFFECTING CEREALS

In addition to the major markets for American grains and flours, the European countries with definite programs for agrarian relief have been given special consideration in this study, in order to bring out the various forms of governmental effort to aid agriculture, as of special interest during the present agricultural crisis throughout the world.

Assistance to domestic agriculture by measures of control upon the foreign trade in grains and grain products takes various forms in the countries here studied. High protective duties are the most common measure but not the only one. Requirements for the mixing of a given proportion of domestic with foreign wheat or flour may enforce the restrictive effect of import duties (as in France and Germany) or may be used in place of import duties (as in the

Netherlands). Import prohibitions, regulated by licenses or quotas, issued after an estimate is made of the sufficiency of the domestic harvest to meet the home requirements and changed as the conditions and supplies warrant, are also sometimes resorted to.

Several countries of Europe, notably the central European areas, for a number of years have had in operation a system of "import certificates" issued to exporters of certain agricultural products (including grains and milled products), which may be tendered for payment of duties on certain or all imports under prescribed conditions. In a few cases a direct bounty is paid on exported grains; such a bounty was recently authorized in Poland, in addition to the export premium paid by means of the so-called "import certificates" already in operation there.

FORCED USE OF DOMESTIC GRAINS

France, Germany, Czechoslovakia, Sweden, Italy, Latvia, Finland, and the Netherlands have restricted the use of foreign grain in milling, either by requiring the definite mixing of a minimum percentage of domestic grain or flour in milling or by forcing the millers to guarantee that a certain percentage of their grindings shall be of domestic grain, whether or not mixed before or after grinding. This is designed to assist in the disposal of the domestic grain which might otherwise have remained an unsalable surplus on the farmer's hands, being in some cases of a grade inferior to foreign grains of certain origins.

Spain and Portugal normally prohibit the importation of grains and flours, and certain other countries require the importer to obtain a license or permit to import, which is granted with more or less freedom according to the amounts of domestic grains on hand.

GRAIN AND FLOUR MONOPOLY CONTROLS

Other countries have adopted monopoly controls of their supplies of food grains and flours—once in vogue in Switzerland but abandoned some time ago. Notable among these areas are Germany, with its maize monopoly; Norway, Sweden, Estonia, and Yugoslavia, with monopolies on one or more grains and flours; and Latvia, where the governmental control is of a monopolistic type though not a true monopoly.

TEMPORARY DUTY-FREE ADMISSION

As an aid to the milling industry, most of these nations have, over a longer or shorter period of their history, provided for temporary duty-free admission of grains and flours for milling or further manufacture, with varying accompanying privileges which have been changed and adapted in accordance with changing economic conditions and opinions.

IMPORT CERTIFICATES (EINFUHRSCHEINE)

The import certificate, granted as a stimulus to the exportation of grain, flour, and certain other agricultural products for use in the cancellation of duties on imports, has been tried out in the following countries, although already abandoned in some: France, Germany, Austria, Hungary, Czechoslovakia, Latvia, Poland, and Sweden. The working out of the system and the benefits derived have differed greatly from time to time and from country to country.

SPECIAL TREATY ARRANGEMENTS

Several of the agricultural countries of central and eastern Europe have, during the past year or two, negotiated treaties with other European areas by which they have obtained special reduced rates of duty or other special facilities for the importation of their grains, subject in some cases to approval of the other countries with which the conceding country has most-favored-nation agreements. The principal treaties of this character are those negotiated between Austria and Hungary, Austria and Czechoslovakia, Austria and Yugoslavia, France and Rumania, France and Yugoslavia, Germany and Hungary, Germany and Rumania, and Germany and Yugoslavia. Owing to objections from other countries with most-favored-nation rights, certain of these treaties are not yet in operation.

FOREIGN COUNTRIES' PURCHASES OF GRAINS AND GRAIN PRODUCTS

It may be interesting to observe the exact amount of exports of wheat and wheat flour from the United States taken by each of the 26 countries which bought most of these products during the past four years. The tables below show these imports in thousands of bushels and in thousands of barrels for 1927, 1928, and 1929, and 1930, with the averages for each country for the period.

These tables are followed by another giving the total imports of grains and grain products into each of the countries covered in this study, prepared from their own officially published statistics. From a comparison of these tables a rough measure of the American share in the trade of each country in grains and grain products may be seen.

UNITED STATES EXPORTS OF WHEAT, BY PRINCIPAL MARKETS, 1927-1930

Exported to—	1927	1928	1929	1930	Annual average for period	
					Quantity	Per cent
Total United States exports of wheat.....	1,000 bush. 168,307.1	1,000 bush. 96,290.4	1,000 bush. 90,129.6	1,000 bush. 87,773.3	1,000 bush. 110,625.1	100
Canada ¹	47,949.2	37,173.4	23,068.1	11,197.7	29,847.1	27.0
United Kingdom.....	42,579.6	14,222.0	21,772.4	23,113.3	25,421.9	23.0
Netherlands ²	14,012.9	5,499.0	4,156.1	8,060.6	8,082.2	7.3
Belgium.....	11,574.1	2,925.9	5,595.9	5,848.0	6,486.0	5.9
Japan.....	4,104.9	5,606.0	7,063.5	6,403.1	5,777.9	5.2
Italy.....	1,832.5	6,956.1	754.3	3,175.9	5,679.7	5.1
France.....	11,831.8	2,190.3	1,824.2	5,242.1	5,272.1	4.8
Greece.....	4,435.4	4,029.9	6,291.9	4,831.5	4,897.2	4.4
Panama.....	2,265.8	3,923.4	4,852.6	5,644.5	4,171.6	3.8
Germany.....	5,471.9	2,116.9	3,754.3	2,430.9	3,443.5	3.1
Irish Free State.....	3,596.2	3,118.6	3,249.1	3,097.5	3,265.4	3.0
Mexico.....	1,113.8	1,606.9	2,862.2	2,468.7	2,012.9	1.8
Spain.....	30.1	2,211.8	1,177.4		854.8	.8
Portugal.....	236.7	554.9	287.9	1,162.0	560.4	.5
Czechoslovakia.....	1,997.8		86.6		521.1	.5
Peru.....	800.1	1,006.5	145.6	18.6	492.7	.4
Denmark.....	790.8	202.1	346.3	131.9	367.8	.3
Colombia.....	232.9	375.4	409.7	226.2	311.0	.3
China.....	303.3	166.7	1,124.6	1,523.0	279.4	.2
Sweden.....	607.7	300.2	159.1	32.0	274.8	.2
Malta.....	412.0	14.9	214.4	11.0	163.1	.2
Turkey.....	123.1	318.4	160.8		150.6	.1
Guatemala.....		3	171.2	123.0	73.6	.1
Syria.....		129.6	130.5		65.0	.1
Honduras.....	8.7	26.0	80.3	123.0	59.5	
Poland.....			218.4		54.6	
Total, specified countries.....	166,510.4	94,669.2	87,882.6	84,093.8	108,576.9	98.1
Other countries.....	1,796.7	1,621.2	2,247.0	3,679.5	2,048.2	1.9

¹ Largely in transit.² Partly in transit.

UNITED STATES EXPORTS OF WHEAT FLOUR, BY PRINCIPAL MARKETS, 1927-1930

Exported to—	1927	1928	1929	1930	Annual average for period	
					Quantity	Per cent
Total United States exports of wheat flour.....	1,000 bbls. 12,823.0	1,000 bbls. 11,851.8	1,000 bbls. 13,791.1	1,000 bbls. 13,059.6	1,000 bbls. 12,831.4	100
United Kingdom.....	1,438.4	872.7	1,317.2	1,535.9	1,291.0	10.0
Netherlands.....	1,537.7	1,207.5	908.8	1,473.2	1,281.8	9.9
Cuba.....	1,239.2	1,139.5	1,266.2	1,055.6	1,175.1	9.1
Brazil.....	853.8	819.5	781.4	849.2	826.0	6.4
Philippine Islands.....	634.7	769.4	778.0	727.4	728.8	5.7
China.....	607.7	825.1	1,174.7	.1	651.9	5.1
Hong Kong ¹	774.1	937.6	833.9	1.1	638.7	5.0
Denmark.....	506.9	461.8	482.0	570.9	505.4	3.9
Germany.....	655.8	340.5	409.2	468.5	469.4	3.6
Finland.....	471.1	384.2	345.5	375.2	399.0	3.1
Kwantung (Japanese leased territory).....	128.1	192.5	905.3	68.4	323.6	2.5
Norway.....	340.2	225.5	335.9	349.9	312.9	2.4
Haiti.....	265.0	411.4	276.9	216.9	292.3	2.3
Venezuela.....	172.9	226.6	278.2	270.1	237.0	1.8
Egypt.....	220.6	181.4	234.8	190.9	206.9	1.6
Guatemala.....	150.7	207.9	184.7	158.3	175.4	1.4
British West Africa.....	175.9	197.7	50.2	170.9	148.7	1.2
Salvador.....	113.0	133.2	137.2	107.1	122.6	1.0
Ecuador.....	127.4	109.8	101.0	107.3	111.4	.9
Costa Rica.....	115.7	126.2	118.6	122.6	120.8	.9
Dominican Republic.....	113.1	122.7	119.9	96.6	113.1	.9
French West Indies.....	112.8	89.1	134.9	144.5	120.3	.9
Bolivia.....	142.9	82.1	84.2	82.1	97.8	.8
Greece.....	137.6	79.5	45.2	26.3	72.1	.6
Jamaica.....	114.3	60.9	56.9	51.2	70.8	.5
Morocco.....	128.1	39.2	90.5	23.4	70.3	.5
Total, specified countries.....	11,277.7	10,243.5	11,451.3	9,243.6	10,551.02	82.5
Other countries.....	1,545.3	1,608.3	2,339.8	3,816.0	2,330.38	17.5

¹ Largely in transit

TOTAL IMPORTS OF GRAINS AND GRAIN PRODUCTS FROM ALL SOURCES INTO COUNTRIES COVERED BY THIS STUDY

[Figures from the official foreign-trade statistics of each country]

Country	Year	Wheat	Corn	Rye	Barley	Oats	Rice	Other grains
EUROPE								
		1,000 bus.	1,000 bus.	1,000 bus.	1,000 bus.	1,000 bus.	1,000 lbs.	1,000 lbs.
Austria.....	1930	9,356	7,830	4,441	4,122	7,325	60,707	2,597
Belgium.....	1930	44,350	23,103	2,832	18,448	10,784	104,756	1 17,534
Bulgaria.....	1929	1,768	.....	.....	.....	.....	1,729	.....
Czechoslovakia.....	1930	6,120	7,885	840	13	292	106,624	16,050
Denmark.....	1930	5,368	12,229	12,968	23,752	7,600	145,504	.....
Estonia.....	1929	898	141	2,505	353	1,029	6,490	1
Finland.....	1930	31	232	3,774	50	1,054	.....	16,329
France.....	1930	943	31,898	893	7,040	4,713	565,082	384
Germany.....	1930	43,985	25,642	2,324	69,948	1,327	232,736	138,983
Greece.....	1930	21,113	277	3	378	300	53,632	415
Hungary.....	1930	1	401	.....	2	23	39,036	103
Irish Free State.....	1930	9,924	14,760	.....	704	673	4,706	.....
Italy.....	1930	71,083	28,105	.....	.....	.....	.....	.....
Latvia.....	1930	2,339	.....	2,348	367	93	5,659	.....
Lithuania.....	1929	30	.....	535	135	153	5,323	78
Netherlands.....	1930	26,008	44,322	7,254	24,580	10,913	356,328	1 61,998
Norway.....	1930	4,799	5,338	6,114	1,914	349	7,683	.....
Poland and Danzig.....	1929	.....	.....	.....	.....	.....	.....	226,122
Portugal.....	1929	5,429	1,791	.....	.....	.....	90,835	13,270
Rumania.....	1922	6,809	5	7	(11)	1	50,549	1
Spain.....	1929	12,617	11,159	(11)	262	.....	11	.....
Sweden.....	1930	6,446	5,287	2,874	13	3,159	16,011	.....
Switzerland.....	1929	17,146	4,273	197	3,584	11,445	42,569	8,387
Turkey.....	1928	1,710	58	20	43	17	28,995	.....
United Kingdom.....	1930	196,012	68,585	200	35,626	33,809	256,385	60
Yugoslavia.....	1930	1	64	6	306	380	51,636	209
NORTH AMERICA								
Canada.....	1930	181	11,433	115	9	2,374	24,174	8
Costa Rica.....	1929	(11)	99	.....	1	19	9,502	2
Cuba.....	1929	51	957	5	3	846	452,470	5
Haiti.....	1929	.....	.....	.....	.....	.....	15,199	.....
Jamaica.....	1929	3	76	.....	.....	65	22,040	.....
SOUTH AMERICA								
Brazil.....	1929	27,415	10	.....	5	28	1,970	.....
Venezuela.....	1929	1	(11)	.....	6	(11)	28,366	.....
ASIA								
China.....	1929	12,586	.....	.....	.....	.....	1,443,205	10,643
Hong Kong.....	1931	.....	32	.....	3,377	.....	775,256	108,281
Japan.....	1930	17,776	2,611	.....	237	.....	397,259	127,043
Philippine Islands.....	1929	.....	375	.....	.....	25	232,204	.....

1 Principally buckwheat.

2 Principally millet.

3 Listed as "cereals and legumes in the shell."

4 Less than 500.

TOTAL IMPORTS OF GRAINS AND GRAIN PRODUCTS FROM ALL SOURCES INTO COUNTRIES COVERED BY THIS STUDY—Continued

Country	Year	Wheat flour	Rye flour	Cereal breakfast foods	Macaroni, spaghetti, vermicelli, and noodles	Starches	Other grain products
		1,000 bbls.	1,000 bbls.	1,000 lbs.	1,000 lbs.	1,000 lbs.	1,000 lbs.
EUROPE							
Austria.....	1930	1,814	60			7,474	64,834
Belgium.....	1930	120	16	3,689	5,255	34,886	305,763
Bulgaria.....	1929					803	
Czechoslovakia.....	1930	1,864	12		238	16	5,289
Denmark.....	1930	801	70	7,634		8,259	97,452
Estonia.....	1929	81		521	45	2,176	3,031
Finland.....	1930	1,117	34	4,377		42,644	9,643
France.....	1930	289	97	2,866	7,527		82,362
Germany.....	1930	250	1			5,715	965,967
Greece.....	1930	161			131	295	173
Hungary.....	1930	1		73			11
Irish Free State.....	1930	1,892		7,629			254,478
Italy.....	1930						26,227
Latvia.....	1930	1					322
Lithuania.....	1929				3		994
Netherlands.....	1930	1,797	27		2,008	18,870	217,090
Norway.....	1930	733	5	4		1,148	14,812
Poland and Danzig.....	1929						33,096
Portugal.....	1929	71					2,691
Rumania.....	1922	6	(11)	23	39	753	
Spain.....	1929						2,786
Sweden.....	1930	188	19	15,219			92,237
Switzerland.....	1929			2,470		14	109,283
Turkey.....	1928	1			186	2,210	578
United Kingdom.....	1930	6,708		66,712	135	309,593	484,278
Yugoslavia.....	1930	2			133	698	3,623
NORTH AMERICA							
Canada.....	1930	55	4	1,623	2,969	7,014	9,304
Costa Rica.....	1929	132		98		185	198
Cuba.....	1929	1,261			1,437	3,218	23,147
Haiti.....	1929	421			130		
Jamaica.....	1929	388		532			11,365
SOUTH AMERICA							
Brazil.....	1929	1,832			14	1,566	6,189
Venezuela.....	1929	201		1,205	239	464	6,010
ASIA							
China.....	1929	8,119			6,298		258,863
Hong Kong.....	1931	924				100	420
Japan.....	1930	219				3,864,248	
Philippine Islands.....	1929	873		849	4,461	7,189	7,239

¹ Principally semolina.

⁴ Principally wheat bran.

⁵ Principally malt.

⁶ Principally corn meal.

⁷ All malt.

⁸ Various grain feeds.

¹⁰ Listed as flour, grits, and meal.

¹¹ Less than 500.

¹² Corn meal, wheat bran, and various grain products.

¹³ Not sufficiently definite to identify.

¹⁴ Corn meal.

NOTE.—Figures, except as to principal grains and wheat flour, more or less inaccurate, due to classifications in various countries being too vague to definitely identify.

EUROPE

AUSTRIA

Austria, with ready access to the surplus grain producing areas of the Danube Basin and other neighboring agricultural areas, imports under normal conditions only inconsiderable quantities of grain from the United States and other exporting countries in the Western Hemisphere. However, a larger quantity of American flour than appears in the United States official statistics finds its way to Austrian markets, shipments passing through German ports with their ultimate Austrian destination not shown in some cases. Austria is also developing into a very good market for American rice and takes some American cornstarch.

Commerce and Navigation of the United States shows no exports of wheat direct to Austria since 1925, when 3,398,000 bushels were declared. Of American flour, 1,000 barrels were sent to that country in 1925, 9,000 barrels in 1926, 23,000 barrels in 1927, 10,000 barrels in 1928, 22,000 barrels in 1929, and 65,000 barrels in 1930. No other grains or grain products appear among the United States exports to Austria except rice (532,000 pounds in 1929 and 709,000 pounds in 1930) and cornstarch (124,000 pounds in 1928, 31,000 pounds in 1929, and 30,000 pounds in 1930).

DUTIES AND TAXES

Import duties and taxes.—Austrian import duties are stated in gold kronen (crowns) (par, 20.3 cents United States currency) per 100 kilos (220.46 pounds avoirdupois), but are paid in schillings at the rate of 1.44 schillings to the krone. The exact amount of duties in dollars at any time may be determined by multiplying the rate in kronen by 1.44 and converting the result at the current exchange value of the schilling. (Current exchange rates can be ascertained from local American banks and newspapers.) The third column of the table on page 13 shows the duties in dollars converted at 14.05 cents to the schilling. The conventional rates of duty, where given, apply to imports into Austria from the United States, the United Kingdom, Germany, France, Italy, and other countries having most-favored-nation status with Austria. Canada, Australia, New Zealand, Argentina, and Brazil do not benefit by these conventional reductions.

The commercial treaty between Austria and Yugoslavia provided for a reduction of 3.20 gold kronen per 100 kilos on the Austrian import duty in force at any time, on an annual contingent of 50,000 tons of Yugoslav wheat. This reduction applies only to Yugoslavia, and is subject to approval by nations with which Austria has most-favored-nation treaties.

In its treaty with Czechoslovakia Austria guaranteed not to levy a higher surtax than 4 gold kronen per 100 kilos on an annual quota of Czechoslovak barley equal to the total imports of barley from Czechoslovakia during the year 1930. The Austrian duty on oats was also fixed by this treaty at 3 gold kronen per 100 kilos.

In the commercial agreement of June 30, 1931, with Hungary, former reduced rates on certain grains and flours were discontinued and the general rates shown on page 13 were made applicable. However, the treaty includes a number of provisions for facilitating the exchange of products between the two countries. Among them is a system of freight and credit privileges, with a joint freight committee to establish special reduced rates for freight shipments and to remove legal and other obstacles impeding the movement of goods between the two countries. It is also provided that both Governments shall establish special organizations and intrust these with the execution of measures to develop and facilitate exports to the other country and to grant legal and financial privileges. The two Governments have undertaken also to afford financial support to the corporations, banking institutions, and importing firms working under this agreement.

It is unofficially reported that one part of the treaty which has not yet been published provides for measures to facilitate the exportation of certain agreed-upon quantities of merchandise by granting, with the consent of the importing country, export premiums through these organizations in the country of exportation.

In general, dutiable weight varies with the duty, though duties are calculated upon gross weight if not over 7.50 gold kronen per 100 kilos, and on legal net weight if over that rate. "Legal net weight" is found by deducting the specified tare from gross weight.

Varying sales taxes based upon the duty-paid value of the goods are levied on most imports.

The metric system of weights and measures is in use in Austria.

Tariff No.	Article	Rate of duty ¹		Rate to United States, dollars ²	Sales tax, ad-valorem ³
		General, kronen	Conventional, kronen		
23	Wheat, maslin, and spelt ⁴	Per 100 kilos ⁴ 11.00	Per 100 kilos ⁴ 11.00	Per bushel 0.60	Per cent 2
24	Rye ⁵	8.00	—	40	2
25	Barley ⁵	10.00	10.00	40	2
	Barley for feeding purposes.	Free.	—	Free.	—
	NOTE.—Barley waste and barley denatured under regulations are considered as being for feeding purposes.				
26	Oats ⁶	6.00	3.00	.088	2
27	Maize	Free.	—	Free.	—
28	Buckwheat; millet	1.50	—	.066	2
	Millet	—	1.50	.069	2
29	Malt, not roasted	\$ 18.30	15.30	1.40	3.5
ex31	Flour and other milling products of cereals (rolled, broken, husked corn; pearly grain, groats, grits)	\$ 28.00	—	Per 100 pounds ⁴ 2.58	—
	(a) Pearled grains	—	\$ 16.50	\$ 1.51	5
	(b) Husked millet	—	3.50	.23	5
	(d) Flour and other milling products of wheat or rye	—	10 23.50	10 2.19	7
	(e) Same of grains other than wheat, rye, maize, buckwheat, and millet	—	(H)	(H)	7
	NOTE.—In case of a conventional tariff scale for wheat flour, the basis for the duty on * * * alimentary pastes (No. 95) and for wheat starch, also wheat starch flour (No. 510 [e], 2), should be the highest applicable tariff for wheat flour.				
32	Rice:				
	Husked	1.00	1.00	.09	5.5
	Unhusked	1.00	1.00	.09	2
	NOTE.—Flour and other milling products from rice are dutiable under No. 31.				
95	Alimentary pastes (macaroni, noodles, and similar unbaked flour products)	11 38.00	13 31.50	13 2.90	7
	Tare: In cases and casks, 14 per cent; in baskets, 13 per cent.				
ex510	Chemical products, not specified:				
	(c) Starch—				
	1. Potato starch and potato starch meal	42.00	30.00	2.76	5.5
	2. Wheat starch and wheat starch meal	11 34.00	—	14 3.13	5.5
	3. Rice starch and rice starch meal	Free.	Free.	Free.	6
	4. Other starches and other starch meals	24.00	—	2.21	6
	5. Cornstarch	—	24.00	2.21	—
	NOTE.—Cornstarch for starch-sugar factories for manufacture of starch sugar under permit.	12.00	—	1.10	6
	Tare: In cases and casks, 10 per cent.				
ex555	Bran, rice waste; malt germs; chaff	Free.	—	Free.	—

¹ Does not include sales tax. Duties in gold kronen to be converted to schillings at the rate of 1.44 schillings to the gold kronen. The conventional rates, where provided, apply to imports from the United States; otherwise the general rates.

² Converted to dollars at the rate of 14.05 cents to the schilling.

³ Based on the duty-paid value.

⁴ Gross weight except where tare is provided.

⁵ The Federal Government is authorized to collect a surtax on the duty for wheat, rye, barley, and oats for the purpose of eliminating or avoiding a decrease in prices for these grains which is not merely temporary but might endanger the domestic agricultural situation. The surtax must not be in excess of 10 gold kronen per 100 kilos. Likewise, the Federal Government may reduce the surtax for wheat, rye, barley, and oats, or cancel it entirely, when the agricultural situation is not endangered by the lower tariff rates. The Government promulgates ordinances stating whether, in what amount, and for what period, the surtax is to be collected, reduced, or revoked. Such ordinances require the consent of the chief committee of the Federal Council.

The surtax should also apply to the assessment of the tax on malt (No. 29) and flour and other mill products (No. 31) and to the value of drawbacks for grain.

⁶ Represents a surtax of 5 gold kronen per 100 kilos upon the amount of duty on 133 kilos of barley.

⁷ Represents a surtax of 2 gold kronen per 100 kilos upon the amount of duty on 133 kilos of barley.

⁸ Represents a surtax of 8 gold kronen per 100 kilos upon the amount of duty on 200 kilos of grain used in the manufacture of the flour or other product.

⁹ Represents a surtax of 1.50 gold kronen on the duty on 150 kilos of barley.

¹⁰ Represents a surtax of 3.50 gold kronen on the duty on 200 kilos of grain. (Equal to \$4.29 per barrel.)

¹¹ Represents a surtax of 3.50 gold kronen on the duty on 150 kilos of grain.

¹² Represents a surtax of 10 gold kronen on the duty on 100 kilos of wheat flour.

¹³ Represents a surtax of 8 gold kronen on the duty on 100 kilos of wheat flour.

¹⁴ Represents a surtax of 8 gold kronen on the duty on 100 kilos of wheat flour.

Export duties.—No duties are collected on grain or grain products exported from Austria.

TEMPORARY ADMISSION

Under decree of May 29, 1882, the former Austro-Hungarian Empire permitted wheat and rye to be imported temporarily free of duty upon condition that for every 100 kilos of wheat imported 70 kilos of wheat flour, and for every 100 kilos of rye imported 65 kilos of rye flour, would be exported. Following a considerable increase in the grain duties in 1887 the large Hungarian mills took advantage of the temporary-admission privilege to such an extent that the farmers and smaller millers protested against the practice. As a result the system was somewhat limited in 1896, and in 1899 it was entirely abolished.

At the present time raw materials may be brought into Austria temporarily, free of duty, for further manufacturing for export, provided benefit accrues to domestic industry. This is a limited privilege, being under special permit issued at the discretion of the Minister for Trade, Commerce, and Industry. Only the quantity stipulated in the permit may be brought in, the finished product to be exported within three years. This period may sometimes be further extended upon application if sufficient reason for the extension is furnished. Under this special permit grain may, if the authorities deem it expedient at the time, be imported temporarily under bond for the "improvement trade." The duties, if any, are determined at the time of exportation of the manufactured products.

IMPORT CERTIFICATES

With the avowed purpose of aiding agriculture, a law of September 27, 1929, introduced an import-certificate system in Austria for grain and cattle. It provided that on exports of wheat, rye, barley, and oats in consignments of not less than 500 kilos and consisting of one kind of grain, and on cattle in any quantity, a so-called *einfuhrschein*, or import certificate, should be issued upon the exporter's written request, these certificates to be used by the holder instead of money to cancel customs duties on merchandise of any kind imported into Austria. The face value of each certificate was to be specified upon it and to correspond to the conventional rate of duty which, at the time of exportation, would have been paid if the same quantity of grain or cattle were imported, the certificate to expire if unused at the end of nine months. In addition to the introduction of the *einfuhrschein* system, the Government, in an endeavor to prevent a reduction in the area of cultivated grain, allotted 6,000,000 schillings to provide the farmers with cheap and good-quality seed grain.

According to press comment at that time, this import-certificate system was of more advantage to the Austrian cattle raisers than to the grain growers, since the conventional duty on rye, for example, was in some cases as low as 2 gold kronen per 100 kilos. The Austrian cattle duties were considerably higher, and it was claimed that the customs compensation would open the way for a more active

exchange in the cattle trade. The Austrian Alpine districts could dispose of a considerable export surplus of draft and breeding cattle, the exportation taking place especially to Germany, Hungary, Rumania, and Yugoslavia. It was argued that as the Austrian, and especially the Viennese, market depends much upon the importation of fattened animals the Alpine exporters could considerably increase their own exportation of draft and brood animals through the aid of the certificates which the Viennese importers gladly purchased for use in paying duties on imported fattened cattle.

The import certificates became negotiable only to a certain extent, an administrative decree of October 9, 1929, so restricting their negotiability that the certificates could not be sold to importers in the open market but could only be offered to a limited number of agricultural associations.

By a decree of January 29, 1930, the certificate system was extended to include horses and milk products exported from Austria, and the regulations were amended so that the import certificates could thereafter be used only for the cancellation of duties on farm products and not on merchandise in general.

In July, 1930, it was reported that this system of premiums on exports of these agricultural products was to be discontinued, the certificates on exports of grains to be immediately discontinued and those for cattle, horses, and dairy produce at the end of the year. The contemplated abolition of the system was held in abeyance, however, until March 27, 1931, when a decree was issued (*Bundesgesetzblatt*, April 4, 1931) discontinuing entirely the honoring of certificates on and from May 1, 1931.

MARKING—DOCUMENTATION

No general requirements are in force in Austria for the marking of imported goods to show country of origin.

Consular invoices are not required on American goods going to Austria. Commercial invoices and ocean bill of lading should, however, accompany all shipments and should go under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and to the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There are no regulations requiring the mixing of foreign and domestic grains for the manufacture of flours. Foreign grains are therefore free from any compulsory restriction in favor of domestic grains in the milling industry. The local authorities have an interest, to be sure, in seeing that domestic grains are marketed, but they have taken no steps to compel millers to use home-grown products instead of imported grains.

No legislation has been enacted either regulating or requiring the mixing of wheat with other bread grains for milling flours or other grain products.

So far there is no restriction on the importation of or trade in grains. The establishment of a Federal grain monopoly has been under consideration for some months, and it was expected that action would be taken in regard to the matter at the fall session of Parliament in 1930. Both houses of the Austrian Assembly requested the Government to submit a bill for a grain and flour monopoly, and the Ministry of Agriculture was instructed to draw up such a bill.

The monopoly bill is expected to provide for the organization of a central purchasing institute, which will confine its activities to purchases from foreign countries. The local trade will probably not be affected by these regulations. Up to March 1, 1932, no definite steps toward the establishment of a grain monopoly had been taken.

No grain standards have been established by the Austrian food authorities, but the United States grain grades are officially recognized by the Austrian Codex Alimentarius.

Grains offered for import which do not meet the existing governmental requirements are seized and sold by the court. The proceeds from the sale of such condemned goods may be returned to the importer of the goods, provided the court believes that he did not knowingly bring these inferior goods into Austria.

Certificates of analysis or quality are not required by the Austrian authorities for the importation of grain. Such analyses will be made, however, upon request by an importer or other responsible party or by the grain bourse or other marketing agency.

There are no set requirements for the marking of sacked grain to show net weight and country of origin, nor are there any regulations governing the sizes of packages which may be offered for sale.

FLOURS

No restrictions hamper the trade in imported or domestic flours at present. The proposal for a Government flour monopoly is discussed under "Grains" above.

The ordinary extraction ratio for the milling of flour in Austria is 62 per cent for wheat and 65 per cent for rye. Certain other higher grades of flour may require a smaller extraction ratio, but the above are those generally in force.

Flours made by blending flours from different grains or other products are permitted but not required. The standards fixed for moisture, ash, acidity, protein, and gluten are in the course of being changed. It is reported, however, that the probable standards will be as follows: (a) 12 per cent average moisture content—if the moisture is in excess of 15 per cent the goods must be marked as inferior; (b) the ash content to vary between 0.2 and 18 per cent; (c) up to the present time no provision has been made for an acidity content; (d) the average protein or gluten content has been, or will shortly be, fixed at 10 to 15 per cent. Bleached flour is not permitted by law.

There are no objections to self-rising flours containing baking powder or other leavening agents, except that such flours must be so marked and the leavening agent must come within the provisions of the revised Codex Alimentarius, which are:

Chemical leavening agents and baking powders must not contain anything locally considered as harmful to health. The use of alum and alum salts, such as sodium aluminum sulphate, is forbidden.

Certificates of analysis or quality are not required by the Austrian authorities for the importation of flour. Such analyses will be made, however, upon request by an importer or other responsible party or by the grain bourse or other marketing agency.

There are no set requirements for the marking of packages of flour to show net weight and country of origin, nor any regulations governing the sizes of packages which may be offered for sale.

Flours offered for import which do not meet the existing governmental requirements are seized and sold by the court. The proceeds from the sale of such condemned goods may be returned to the importer, provided the court believes that he did not knowingly bring these inferior goods into Austria.

MACARONI AND SIMILAR FOOD PASTES

The importation, manufacture, and sale of macaroni and similar food pastes are governed by the provisions of Chapter XXVII of the Codex Alimentarius Austriacus,¹ which are as follows:

CODEX ALIMENTARIUS AUSTRIACUS

CHAPTEE XXVII

1. Description

Ordinary articles of alimentary paste—the so-called wasserware—consisting of noodles, macaroni, spaghetti, soup noodles, ribbon noodles, and noodles in fancy shapes, are produced by machinery from dough made exclusively of wheat flour rich in gluten, or of wheat groats, by mixing with water and kneading, frequently with the addition of cooking salt, and without subsequent fermentation; it is then cut or molded into the desired shape and finally dried. "Egg alimentary-paste articles" (such as egg noodles) are made by adding a considerable quantity of egg (hen's) to the dough. "Articles of alimentary paste with egg added" are midway between the ordinary articles of alimentary paste and those made from egg paste, and their dough contains but a small quantity of egg; to this class belong noodles with egg added, fleckerln (fancy-shaped noodles) with egg added, etc.

The color of ordinary articles of alimentary paste made from pure wheat flour or wheat groats is white or grayish white. A yellow color may be due either to the presence of artificial coloring or of yolk of egg. As the latter's color varies greatly and seems to depend on the season, breed of hens, kind of feed given them, or on all these factors, the degree of yellowness is no sign of the composition of the article. Moreover, the effect of the machinery upon the article and its constant exposure to light may cause the yellow color to fade. The sole criterion of articles made of egg alimentary paste is their egg content; articles dealt in as being made of egg alimentary paste must contain at least two egg yolks to 1 kilogram [2.2046 pounds] of flour or groats, and those bought or sold as "articles of alimentary paste with egg added" must contain at least one egg yolk per kilogram.

When artificial coloring or other raw materials (for example, potato flour, rice, leguminous flour, ground products of corn, wheat gluten, spices, meat

¹ The Codex Alimentarius Austriacus is not itself a law, but, as explained in the decree establishing it, a code having for its purpose "to furnish the producers and dealers of foodstuffs with the principles upon which the inspectors of the foodstuff police intrusted with the enforcement of the [food] law proceed, * * * to serve as a guide for the institutions called upon to examine foodstuffs, * * * finally to give the courts which render decisions on violations of the pure food laws, not a fixed standard, but a valuable expert aid."

preparations, etc.) are used in or added to any kind of alimentary-paste product, this fact must be expressly declared. All the materials and ingredients used in making alimentary-paste products must fulfill the requirements fixed in the case of each product. Of course, good articles must neither have a musty odor nor an acid flavor; there must be no mold on them; and they must not contain insects or their maggots, mites, etc. The use of preservatives, including boric acid, which may eventually get into the dough through certain preserved egg-yolk preparations, is forbidden.

The composition of alimentary-paste products naturally varies according to the kind of flour used and the nature of ingredients that may be added.

The best alimentary-paste products are packed in original cartons or in boxes.

2. *Inspection*

Spoiled alimentary-paste products treated with forbidden coloring or with preservatives, including boric and benzoic acids, are highly injurious to health.

Alimentary-paste products to which foreign ground products have been added without this fact having been stated are adulterated.

The inspector must regard as falsely designated: Artificially colored alimentary-paste products, dealt in without this fact having been stated; egg alimentary-paste products containing less than two eggs per kilogram of flour or groats, and "alimentary-paste products with egg added" with less than one egg per kilogram of flour or groats; and such articles made from foreign ground products and not correctly designated.

If it is suspected that poor materials were used in making alimentary-paste products, they will be inspected and judged in accordance with the rules laid down for dealing with each of the respective materials.

3. *Commercial regulations*

1. The rooms in which materials for making alimentary-paste products are stored must be dry and airy. In manufacturing said products the most scrupulous cleanliness must be observed; this is most easily done by using mechanical appliances. Persons suffering from contagious diseases may not be employed in making alimentary-paste products.

2. What has been said concerning the manufacture of alimentary-paste products applies also to their transportation, storage, and sale. Especial importance is attached to their adequate protection from becoming dusty and soiled and to keeping strong-smelling substances away from them, as they readily absorb odors.

3. Owing to the great importance of correctly declaring the presence of artificial coloring that would be especially likely to deceive the buyer, it is recommended that the making of this declaration be carefully checked. Experience has taught that the declaration is effective only when it appears on both the invoices and the wrappers and containers in which the goods are sold, and when it is printed in clear language in letters at least one-third as large as those in the main designation.

4. Due attention should also be paid to the use of designations with a double meaning, which appear to be a declaration but, when serious objection is made to them, are stated to be innocent trade-names ("5-egg noodles," for example).

Large quantities of alimentary-paste products objected to under the food law as being spoiled or adulterated are, if this is proven, to be used as cattle fodder; small quantities, however, must be destroyed. On the other hand, falsely designated products may be dealt in under their correct designation.

BELGIUM AND LUXEMBURG

Belgium, with a dense population and a limited domestic production of cereals, has long been an important buyer of United States wheat and has afforded a market for considerable quantities of barley. The large number of small domestic mills in Belgium, however, militates against the importation of United States flour. The country is a good market for American rice and cornstarch. Small quantities of malt also are taken.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO BELGIUM, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	7,490	6,696	11,574	2,926	5,596	5,848
Wheat flour.....	1,000 barrels.....	34	42	53	16	12	49
Corn.....	1,000 bushels.....		9	104	142	602	1
Barley.....	do.....	2,631	546	1,876	1,522	871	486
Rice.....	1,000 pounds.....	1,897	7,032	18,358	14,873	21,339	9,774
Cornstarch.....	do.....	4,273	9,395	8,669	8,971	3,002	2,389
Macaroni.....	do.....					27	
Malt.....	1,000 bushels.....	164	42	27	30	8	1

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Import duties in Belgium and Luxemburg are stated in Belgian francs (now stabilized at 2.78 cents United States currency to the franc; former par, 19.3 cents) per 100 kilos (220.46 pounds avoirdupois). Coefficients of increase serve to compensate for the reduced value of the Belgian franc. The minimum tariff is the only rate of duty provided in Belgium at the present time, the maximum having been discontinued some time ago. The second column in the following tabulation of duties represents the minimum tariff converted to dollars at 2.78 cents to the franc, and includes the coefficients of increase. To determine the exact rate of duty on any given date the current value of the franc (ascertainable from local banks and newspapers) should be used. The minimum rates apply to all countries. There are no reduced rates on imports of any origin.

Duties are assessed on the gross weight when the duty (exclusive of increase by coefficient) is not over 10 francs per 100 kilos; otherwise on net weight.

There is also a sales tax on imports, known as the "forfaitaire" tax, which varies with the commodity. As applied to grains and grain products it is as follows:

	Per cent
Wheat and other grains not specified; decorticated and ground oats, sold as oatmeal or rolled oats; pearled barley; flour, groats, and semolina of wheat, rye, spelt, and maslin (not including infants' and dietetic flours or those for fine baking purposes, as well as flours, groats, and semolina of these grains in boxes or packages with special labels as to uses and qualities), ad valorem.....	2
Oats, maize, rice, barley, winter barley, buckwheat, malt, alimentary pastes (macaronis and similar), poultry and cattle feed of mixed grains and other products; flours, groats, and semolina of winter barley, barley, oats, buckwheat, and maize, ad valorem.....	4

This tax is based on the duty-paid value of the products.

Metric units of weight and measure are in use in Belgium.

Tariff No.	Article	Rate of duty ¹ — minimum ²	
		In francs	In dollars ³
51	Grains, even roasted:	<i>Per 100 kilos⁴</i>	<i>Per bushel</i>
	(a) Oats.....	21.00	0.085
	(b) Wheat and maslin.....	Free.	Free.
	(c) Rye.....	Free.	Free.
	(d) Spelt.....	Free.	Free.
	(e) Maize.....	Free.	Free.
	(f) Barley and winter barley.....	Free.	Free.
	(g) Rice:		
	1. In the straw or unhusked.....	Free.	Free.
	2. Husked.....	Free.	Free.
	(h) Buckwheat.....	Free.	Free.
(i) Other.....	Free.	Free.	
52	Malt, even roasted or ground.....	17.50	<i>Per 100 pounds⁴</i> .221
63	Flour:		
	(a) Of oats.....	28.00	.38
	(b) Of wheat.....	4.00	<i>Per barrel</i> .102
	(c) Of rye.....	4.00	<i>Per 100 pounds⁴</i> .052
	(d) Of maize.....	4.00	.052
	(e) Of rice.....	4.00	.052
	(f) Of other cereals.....	4.00	.052
54	Gluten.....	4.00	.052
65	Groats and semolina:		
	(a) Groats of oats.....	28.00	.36
	(b) Maize grits.....	4.00	.052
	(c) Rice semolina.....	4.00	.052
	(d) Not specified.....	4.00	.052
56	Bran.....	Free.	Free.
ex57	Starch and fecula: ⁵		
	(a) From wheat.....	16.00	.208
	(b) From maize.....	24.00	.312
	(c) From rice.....	24.00	.312
	(d) From other cereals.....	16.00	.208
	(e) From potatoes.....	16.00	.208
58	Roasted starch and fecula (dextrine, etc.).....	16.00	.208
203	Alimentary pastes (vermicelli, macaroni, Italian pastes, etc.):		
	(a) Put up for retail sale.....	54.00	.680
	(b) Other.....	40.00	.520

¹ Includes coefficients of increase.

² Applies to all countries.

³ Converted to dollars at the rate of 2.78 cents to the franc.

⁴ Gross weight when the duty (exclusive of increase by coefficient) is not over 10 francs per 100 kilos; otherwise on net weight.

⁵ If intended for the manufacture of glucose, free of duty, under regulations.

Export duties.—No duties are collected on grain or grain products exported from Belgium.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Grains may be brought into Belgium under bond for milling or manufacturing into flour or other cereal products for exportation without payment of duty, or full refund of the duty is made when exported as flour, meal, or other grain products if admitted under the temporary-importation régime.

The import-certificate system is not in effect in Belgium or Luxemburg.

MARKING—DOCUMENTATION

It is not necessary to indicate the country of origin on grain and grain products shipped to Belgium and Luxemburg.

No consular documents are required on shipments of goods from the United States to Belgium, the ordinary commercial invoice and ocean bill of lading sufficing. A certificate of origin is not necessary for goods from the United States shipped on direct bill of lading; if transhipped, a certificate of origin is required. Documents should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the non-contiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There are no regulations in Belgium which require that a certain percentage of domestic grains be mixed with foreign for milling, but in Luxemburg it is necessary to use a minimum of 10 per cent of domestic wheat in milling bread flours. The importation of and trading in grains other than wheat are entirely free from restrictions, but a permit from the Ministry of Agriculture is required for the importation of wheat. There are no legal standards similar to those of the United States Department of Agriculture for grain, although the United States grades for grain are used in import trade.

The Belgian regulations concerning edible articles are made principally with a view to preventing misleading designation of articles sold to the public for consumption, but there are no regulations which prevent the importation of other articles which are meant for other uses and imported under a denomination that excludes any possible misunderstanding.

FLOURS

It is necessary to obtain a license for the importation of wheat flour, grits, groats, or semolina into Belgium, but there is no Government monopoly controlling their sale. No regulations prescribe the percentage of extraction for the milling or sale of flours.

Flours made by blending flours from different grains are not required but are permitted. However, these products must be wholesome for human consumption, and the mixture may not be made with spoiled grains. Such flours must be given a special name that indicates clearly the nature of the constituents. The package or sacks containing the mixtures must carry the name of the flour and indication of the constituents in clear, indelible letters and also the name of the producers or of the sellers. All documents pertaining to sale or transport (invoices, bills of lading, etc.) must carry the same indications.

Wheat flour heated to 100° C. must not lose more than 18 per cent of its weight, and, dried at the same temperature, must not show more than 1 per cent ash nor contain more than 8.5 per cent dried gluten. Bleaching is entirely prohibited by a royal decree of June 15, 1928.

There is no objection in Belgium to the sale of self-rising flours which include baking powder or other leavening preparations. pro-

vided the leavening agents are not considered detrimental to public health. No certificates of analysis or quality are required. No regulations govern the size of packages that may be offered for sale.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportions and/or kinds of grain flour entering into the composition of macaroni and similar food pastes, provided they are prepared with flours which are in accordance with the regulations governing flour manufacture and importation, and also provided they do not contain spoiled or unwholesome component materials.

The use of coloring matter is permitted, provided the coloring agents are not unwholesome; but a regulation may be made soon against the false denominations under which red and green macaroni, for instance, are sold in Belgium. Such macaroni is now sold under the name of "Tomato" or "Spinach" macaroni, and, it is reported, the Government has decided to do away with this practice.

There are no regulations governing the use of eggs in the manufacture of macaroni and other food pastes.

BULGARIA

Bulgaria, being chiefly an agricultural country, imports little or no grains or grain products except in times of crop failure. Wheat is the largest of the grain crops, with corn next in importance, the yield in bushels in some years being close to that of wheat. Barley, oats, and rye are grown in about the same quantities, the crops varying somewhat from year to year and each being a little less than one-half the production of corn. Bulgaria is therefore to be considered as a competitor rather than as a market for American grains in general.

DUTIES AND TAXES

Import duties and taxes.—Bulgaria's import duties are stated in former gold leva (par, 19.3 cents United States currency), which are converted into paper leva at the rate of 27 paper leva to 1 gold lev. Octroi taxes are converted at the same ratio. When converted to dollars the current exchange value of the paper lev is used after the gold rates have been reduced to paper by multiplying by 27. The last column of the tabulation below shows the combined duties and octroi taxes in dollars converted at the rate of 0.7169 cent United States currency to the lev. (Local American banks and newspapers will furnish current exchange rates upon request.)

Both duties and taxes are based on 100 kilos (220.46 pounds avoirdupois) of weight. Dutiable weight is as specified in footnotes 2 and 3 appended to the table. No preferential rates of duty are applicable to imports of any origin.

There are no excise or sales taxes on these products, but there are minor statistical taxes (0.50 gold lev per package) and other small handling fees, not included here.

Metric units of weight and measure are in use in Bulgaria.

Tariff No.	Article	Rate of duty, gold leva	Octroi tax, gold leva	Duty and octroi tax, dollars ¹
38	Barley.....	Per 100 kilos ² \$ 5.00	Per cent of duty 20	Per bushel 0.2832
39	Rice:		Per 100 kilos	Per 100 pounds ³
	(a) Not cleaned.....	25.00	\$ 10.00	\$ 2.85
	(b) Cleaned.....	40.00	\$ 10.00	4.17
40	Cereals not specified.....	\$ 6.00	Per cent of duty 20	(⁴)
NOTE TO NOS. 39-40.—Cereals imported in sheaves are subject to one-tenth of the duties given.				
45	Malt.....	60.00	20	6.33
46	Pearled grain, semolina, groats, and other broken or polished grain.....	\$ 10.00	20	\$ 1.06
47	Flour of all kinds.....	\$ 12.00	20	Per barrel 2.50
48	Feculae and starch of all kinds:			Per 100 pounds ³
	(a) For starching clothes (including immediate packing).....	100.00	20	10.56
	(b) Other.....	60.00	20	6.33
50	Macaroni, vermicelli, pastes known as "Tarhana," "Codaif," and similar unbaked alimentary pastes.....	75.00	Per 100 kilos \$ 15.00	7.58
52	Cattle food and bran.....	Free.	Free.	Free.

¹ Exchange ratio, 27 paper leva to 1 gold lev. Converted to dollars at the rate of 0.7169 cent to the paper lev.

² Except as otherwise specified, dutiable on legal net weight; that is, with tare deductions from gross weight as follows: Wooden casks, 10 per cent; sacks and bags, 1 per cent; wooden cases, 12 per cent; tin-plate containers, 4 per cent.

³ Based on gross weight.

⁴ Octroi tax is paid at the rate of 20 paper leva to 1 gold lev.

⁵ Wheat, 38.19 cents per bushel; rye and maize, 35.64 cents per bushel; oats, 21.37 cents per bushel; other grains not specified, 66.5 cents per 100 pounds.

Export duties.—Grains, flours, and bran are free of export duty in Bulgaria, but semolina, malt, starch, and macaroni and similar pastes are subject to the general tax of 1 per cent ad valorem applicable to products not specified in the tariff.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

While certain food industries, among a number of others, are specified in the law for the encouragement of industries (June 7, 1928) as enjoying the privilege of bringing in free of duty and taxes raw materials for manufacturing for export, the milling industry is not listed as benefiting by this favor. Mills preparing flours, etc., from domestic grains are allowed duty-free importation of machinery and other privileges under the law, but foreign grains are not listed among the prime materials to be brought in duty free, even for export under the "temporary import" régime.

The import-certificate system is not in effect in Bulgaria.

MARKING—DOCUMENTATION

There are no requirements in Bulgaria for marking goods to show country of origin other than the usual prohibition against false indication of origin.

No consular documents are required on shipments to Bulgaria. The ordinary commercial invoice (in any language) and ocean bill of lading suffice. The usual exporter's declaration required by the

United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

No Government or other monopoly nor import restriction hampers the trade in grains in Bulgaria. The only regulations which have been enacted that bear on the importation and sale of grains are the general provisions of the food law of 1904 and of the health law of 1929, against the adulteration of foods and the sale of foodstuffs which have been adulterated, which contain ingredients harmful to health, or which are in any way unfit for human consumption.

No grain standards such as those established by the United States Department of Agriculture have been set up in Bulgaria, nor are the United States grain grades officially recognized there.

The size of packages for sacked products is not regulated. It is not necessary to label containers to show the country of origin or the gross or net weight, but if the weight is given it is preferred that it be indicated in kilos. Packages labeled in a way to deceive the purchaser in regard to the contents are considered to be misbranded and therefore illegal.

Grains which are refused importation are confiscated by the Government unless reexported within one month.

Bulgaria has taken part in certain of the recent conferences between representatives of the agrarian States of south-central Europe.

FLOURS

The importation and sale of flours and other grain products in Bulgaria are not controlled by Government or private monopoly, nor by direct restriction.

No special regulations govern the importation of such products. The general provisions of the food law of 1904 and the health law of 1929 forbid the importation or sale of adulterated foods and those which are spoiled, moldy, harmful to health, or otherwise unfit for human consumption. No standards as to the moisture, ash, protein, or gluten content or the permissible percentage of acidity of flours have been established. If wholesome agents are used, bleaching is permissible; and blends of flours from mixed grains or of different grades of wheat flour, though not required, may be sold if labeled to indicate the blend or quality. No certificates of analysis or quality are necessary.

Self-rising flours are permissible in so far as they do not contain harmful leavening agents. The pastry law prohibits the sale of any kind of pastry products, baked or unbaked (includes breads, crackers, cakes, macaronis and other food pastes, and any such products usually known as pastry), which is not labeled to show the presence of mixed flours. Breads and pastries may contain wheat or/and rye flours or various other flours, yeast or pressed alcoholic ferment, water, and salt. Bread may not be made from flour containing animal or vegetable parasites or flour that is scalded or fermented, nor contain artificial sweetening, potash, lead, copper, or zinc salts, borax, fluorites, alum, arsenic, or other compounds which may be injurious to health.

The use of ammonium carbonate, sodium bicarbonate, tartaric and citric acids, cream of tartar, and other compounds is not prohibited if approved by the supreme medical council.

The size of packages is not regulated, nor is it necessary to label containers to show the country of origin or the gross or net weight, but if the weight is given it is preferred that it be indicated in kilos. Packages labeled in a way to deceive the purchaser in regard to the contents are considered to be misbranded and therefore illegal.

Grain products which are refused importation are confiscated by the Government unless reexported within one month.

MACARONI AND SIMILAR FOOD PASTES

The pastry law of July 29, 1911, includes noodles, macaroni, vermicelli, etc., under the classification, "Products prepared by desiccation of unfermented dough, of flour or meal, with or without the addition of eggs or other food products, without the addition of coloring matter." If such products are declared to have been prepared with eggs, they must contain at least three eggs to each kilo of flour, and if analyzed must show 0.03 per cent of lecithin phosphoric acid. Preserved egg yolks may not be used in any pastry product.

CZECHOSLOVAKIA

Proximity to the Balkans and other European grain-producing areas makes Czechoslovakia largely independent of the United States and other overseas exporting countries for its supplies of grains and grain products. In 1926 United States wheat declared for export to Czechoslovakia was only 16,000 bushels, but in 1927 shipments mounted to 1,994,000 bushels; no wheat was sent in 1925, 1928, or 1930, and only 87,000 bushels in 1929. No other grains were cleared from United States ports for Czechoslovakia. Only 1,000 barrels of wheat flour were exported thither in 1925 and again in 1926, 2,000 barrels in 1927, and 4,000 barrels in 1929 and in 1930, with no flour in 1928. No cornstarch, macaroni, or malt was shipped to Czechoslovakia during 1926-1930. In 1926, 55,000 pounds of American rice were exported to the Republic, 44,000 pounds in 1927, 122,000 pounds in 1929, and 88,000 pounds in 1930; none was declared for that destination in 1928.

DUTIES AND TAXES

Import duties and taxes.—Czechoslovak import duties are stated in koruny (Czech crowns) per 100 kilos (220.46 pounds avoirdupois). The par value of the koruna has been established at 2.96 cents. Duties in the fourth column of the table on page 26 have been converted at 2.9625 cents United States currency to the koruna.

The conventional rates of duty where provided, otherwise the minimum rates, apply to imports from the United States, the United Kingdom, Canada, Germany, France, Spain, Italy, Austria, and other countries having most-favored-nation status with Czechoslovakia. Imports from Australia, Argentina, and Brazil are subject to the general rates.

Duties are based on the gross weight of the goods. The sales taxes on grain and grain products, together with the basis of assessment, are given immediately after the table.

When the average price of wheat, rye, and barley or of flour and other milling products of wheat and rye falls below the average price of the exchange par for domestic products during the 5-year period 1925-1929, computed on the basis of quotations on the grain exchange in the Prague bourse for good-quality products, decreased by 11 per cent, the Government has the right to levy a customs surtax on these products. These surtaxes are fixed by decree and vary somewhat from time to time. Effective from January 10, 1932, the rates established are:

	Koruny
Wheat.....per 100 kilos.....	25
Rye.....do.....	15
Barley.....do.....	36
Oats.....do.....	83
Flour and other milled cereal and grain products.....do.....	52

These surtaxes have been added to the rates shown in the tabulation below. The total varies as the surtaxes are changed.

Units of the metric system are in use in Czechoslovakia.

Tariff No.	Article	Rate of duty ¹			
		Maximum, koruny	Minimum, koruny ²	Conventional, koruny ²	Rate to U. S., dollars ³
		<i>Per 100 kilos gross</i>	<i>Per 100 kilos gross</i>	<i>Per 100 kilos gross</i>	<i>Per bushel</i>
23	Wheat, maslin, and spelt.....	85.00	55.00		0.444
	For seeding, under special permit.....	Free.			Free.
24	Rye.....	71.00	53.00		.40
	For seeding, under special permit.....	Free.			Free.
25	Barley.....	80.00	70.00		.46
	For seeding, under special permit.....	Free.			Free.
26	Oats.....	81.00	69.00		.297
	For seeding, under special permit.....	Free.			Free.
27	Maize (corn).....	32.00	18.00	18.00	.158
	For cattle-feeding purposes.....	6.00		6.00	.033
28	Buckwheat.....	16.00	12.00		.0775
29	Millet.....	14.00	10.00	10.00	.068
30	Malt.....	59.00	45.00		<i>Per 100 pounds gross</i> .61
33	Flour and flour products (rolled, crushed, and husked grain; pearly grain, groats, and grits) of grain and pulse.....	172.00	122.00		<i>Per barrel</i> 3.21
	Semolina for industrial uses for manufacture of food pastes, in a yearly quota of 10,000 kilos, under permit and special regulations.....		15.00		<i>Per 100 pounds gross</i> 1.64
34	Rice, husked or not, also broken rice:				.20
	(a) Unhusked.....	36.00	5.40	5.40	.0727
	(b) Other.....	36.00	8.10		.109
	Broken rice.....			5.40	.0727
	NOTE.—Rice flour is dutiable under item 33.				
116	Paste (macaroni, vermicelli, and similar flour products), not baked.....	*280.00		*140.00	*1.885
613	Starch (also starch flour).....	*208.00			*2.80
	(a) Rice starch (also rice-starch flour).....			*104.00	*1.40
ex653	Bran.....	Free.			Free.

¹ Includes the supplementary duties, but not turnover taxes or license fees. The supplementary duties are those effective for November, 1931.

² Applies to treaty countries, which include the United States, the United Kingdom, Canada, Germany, France, Spain, Austria, Italy, Belgium, Finland, Estonia, Latvia, Lithuania, Egypt, Netherlands, Japan, and Rumania. The conventional rates apply to these countries where such rates are provided.

³ Converted to dollars at the rate of 2.9625 cents to the koruna.

⁴ Tare allowance.

<i>Sales Tax</i>		Koruny
Turnover tax:		
Wheat, spelt, maslin, and barley	per 100 kilos gross	2.50
Rye	do	2.20
Oats	do	1.80
Maize	do	1.50
Flour and flour products	do	8.00
Lump-sum turnover tax:		
Wheat, spelt, maslin, and barley	do	1.50
Rye	do	1.80
Oats	do	2.20
Maize	do	2.50
Buckwheat	do	1.50
Millet	do	2.50
Flour and flour products	do	5.00
Rice, unhusked	do	4.00
Rice, husked, and broken rice	do	12.00
Alimentary pastes	do	45.00
Starch	ad valorem ¹	3

Export duties.—No duties are collected on grain or grain products exported from Czechoslovakia.

TEMPORARY ADMISSION

Prior to Czechoslovakia's separation from the Austro-Hungarian Empire, conditions governing temporary duty-free admission of imports were the same as stated in the first paragraph under this heading for Austria. (See p. 14 preceding.) In 1919 the new Republic took over entirely the old Austro-Hungarian customs laws to serve until new laws could be worked out. On January 3, 1924, under the authority of the decree of July 13, 1920, regulating foreign trade, a decree was issued authorizing the importation of products for further manufacture or finishing under a permit from the Finance Minister for reexport as finished products within a given period without import duties, declaration, or import permit from the Minister of Commerce, as was required on direct imports. If the imported products were not entirely reexported within the specified time, the importer was required to obtain the necessary import permit to prevent the remaining unexported goods from being seized as contraband. The new customs law of 1927 reincorporated the old Austro-Hungarian provisions for temporary free admission of products for "improvement trade" for reexport. Under this law the situation is as follows:

Products for further manufacture may be imported free of duty if registered with the customs under bond for reexportation within a stipulated period in the form of finished products. The goods must be fully identified at time of reexportation.

Guaranty for payment of duty must be made; and in the case of goods subject to import prohibition a bond may be required up to the full amount of their value.

Parties engaging in the free entry and export of goods for finishing are subject to customs supervision during the period granted them for this purpose. The cost of this supervision is borne by the party engaging in such trade.

¹ Based on price, including customs duties and transportation costs.

IMPORT CERTIFICATES

The Czechoslovak law of June 22, 1926, established duties on agricultural products and, in article 6, authorized the Government to issue certificates permitting the duty-free importation of grain, legumes, and rice on the basis of compensatory exports of similar commodities. This did not permit certificates to be used for importing flour or other milling products, although millers were granted certificates for all of their exports to be applied against the importation of grain, legumes, and rice.

Regulatory provisions were issued by a decree of July 16, 1926, to be effective from August 1, 1926. Under these regulations, upon request of the exporter the certificates were valid for nine months from date of issue for the cancellation of import duties on wheat, spelt, rye, oats, beans, peas, lentils, and vetch at the lowest rate of duty in a minimum quantity of 5,000 kilos of exports of one and the same kind of commodity. Mixtures of grains can not benefit from the certificate privilege, and not more than 3 per cent (by weight) of grains or legumes of other kinds, weeds, or other impurities was at first permissible in the exported product. If containing a higher percentage the certificate was refused. (This percentage was later raised to 5 per cent.)

Certificates for flour or other milled products are issued only to millers, on their application, and then only when the exported product is produced in their domestic plants and the shipment consists of one and the same kind of goods and in a minimum quantity of 5,000 kilos. It is necessary for millers to inform the accounting division of the Finance Department in Prague of the intention to export flour or other ground products before July 31 of each year, stating their annual production capacity.

Mills enjoying this privilege are supervised by the customs authorities.

Import certificates for grains are issued to millers exporting flour and other milled products in the following proportions: For each 100 kilos of exported flour or other products of wheat or rye, 133 kilos of imported wheat or rye in grain; for 100 kilos of exported milled barley, 166 kilos of imported barley grain; for 100 kilos of exported milled oats, 200 kilos of imported oats in grain; for 100 kilos of exported grain groats, 104 kilos of the respective imported grain; for 100 kilos of exported ground millet, 166 kilos of imported millet in grain; for 100 kilos of exported shelled peas, 145 kilos of imported shelled peas.

A decree of October 11, 1929 (repealed by the law of June 5, 1930), extended the import-certificate privilege to include cancellation of import duties on hog fat, hog lard, bacon, and goose fat (rendered or not), and provided that the certificates could be used for a period of one year instead of for nine months as previously in effect.

The law of June 5, 1930, repealed article 6 of the law of June 22, 1926, and the decree of October 11, 1929. The new law provided that exporters of specified minimum quantities of rye, barley, oats, malt, cucumbers (fresh or pickled in brine or vinegar), seeds of red, Swedish, and white clover, natural butter (fresh or salted, melted

down or not), or cheese shall be granted, on request, an import certificate of a value calculated according to the following rates: For each 100 kilos exported—

	Koruny
Rye.....	38
Barley.....	30
Oats.....	36
Cucumbers.....	30
Red clover seed.....	130
Swedish and white clover seed.....	170
Butter.....	210
Cheese.....	100

Under this new law exporters of wheat, spelt, beans, peas, lentils, or vetch are no longer entitled to import certificates.

Mills exporting flour, meal, and milling products of wheat, rye, barley, and oats manufactured in their domestic establishments and exported on their own account, in consignments of at least 5,000 kilos of one kind of commodity, will receive, on request, an import certificate of a customs value calculated according to the lowest customs duty leviable on the quantity of grain of the kind specified in the law as the equivalent of the flour, etc., exported.

One hundred kilos of flour and milled wheat or rye products (except groats) are taken as equivalent to 133 kilos of the grain; 100 kilos of barley flour and milled products (except groats), as equivalent to 166 kilos of barley; 100 kilos of oat flour and milled products (except groats), as equivalent to 200 kilos of oats; and 100 kilos of groats, as equivalent to 104 kilos of grain.

Malt works exporting their own products in amounts of not less than 5,000 kilos will receive, upon request, an import certificate of a customs value of 40 koruny (Czech crowns) per 100 kilos of malt exported. This privilege is limited to an annual amount of 1,000,000 metric quintals.

The import certificates entitle the holder to import within nine months from the date of issue, and without payment of import duty, an amount of wheat, rye, barley, oats, maize, millet, beans, peas, lentils, vetches, flour meal and milled products, rice, cucumbers, clover seeds, butter, hogs' fat (rendered or not), bacon, goose fat (rendered or not), or cheese corresponding to the customs value of the import certificate.

In Czechoslovakia's treaty with Austria of July 22, 1931, it was agreed, in order to avoid any unfavorable effects on Austrian market prices, that if the Czech einfuhrschein (import-certificate) system caused a lasting depression on those prices Austria would have the right to present proofs to the Czechoslovak Government and to demand that negotiations be opened within eight days and an agreement be reached within two weeks; otherwise Austria retains the right to take defensive measures to protect its own products. The same reservation is made on the part of Czechoslovakia should the system be revived in Austria.

The law of June 5, 1930, is as follows:

LAW NO. 73 OF JUNE 5, 1930

REGARDING IMPORT CERTIFICATES

ARTICLE 1. (1) When rye, barley, oats, cucumbers, either fresh or pickled in brine or vinegar, red, Swedish, or white clover, natural butter, fresh, salted.

or rendered, and cheese are exported from the customs district to other countries with which free trade exists, there shall be issued to the exporter, on his application, an import certificate, provided the shipment exported weighs at least 50 quintals [quintal=100 kilograms] or, if it consists of cucumbers, clover seed, or butter, at least 5 quintals, or, if it consists of cheese, at least 1 quintal, provided, in the case of the last-named article, that it is of one and the same kind; their customs valuation as stated in said certificate will be determined by the quantity of such articles exported and the (valuation) rate given in paragraph (1) of article 2.

(2) When mills export for their own account flour and milled products of wheat, rye, barley, or oats, produced in their domestic plants, an import certificate shall be issued to them on their application, provided the shipment exported consists of at least 50 quintals of flour or other ground product of one and the same kind of raw material; their customs valuation, as stated in said certificate, will be determined by the quantity of goods exported, value of raw materials as given in paragraph 2, article 2, and the lowest rate of duty in force on the respective kind of grain, without additional customs charges.

(3) When malt houses export malt produced in their domestic plants, an import certificate shall be issued to them on their application, provided the malt shipment exported weighs not less than 50 quintals; the customs valuation thereof, as stated in such certificate, will be determined by the quantity exported and by the rate given in paragraph 1 of article 2. This privilege does not apply to quantities of more than 1,000,000 quintals annually.

ART. 2. (1) The amount of the rates mentioned in paragraphs (1) and (3) of article 1 is fixed as follows:

For 100 kilograms of—	Czech crowns
Rye.....	38
Barley.....	30
Oats.....	36
Cucumbers.....	30
Red clover seed.....	130
Swedish and white clover seed.....	170
Natural butter, fresh, salted, or rendered.....	210
Cheese.....	100
Malt.....	40

(2) The raw-material value mentioned in paragraph (2) of article 1 is established as follows: 100 kilograms of flour or ground products (except groats) of wheat or rye are regarded as equivalent to 133 kilograms of the respective kind of grain; 100 kilograms of flour or ground products (except groats) of barley are regarded as equivalent to 166 kilograms of barley; 100 kilograms of flour or ground products (except groats) of oats are regarded as equivalent to 200 kilograms of oats; 100 kilograms of grain groats are regarded as equivalent to 104 kilograms of the corresponding kind of grain.

ART. 3. The import certificate issued when the goods named in article 1 are exported gives its holder the right to import, free of duty, from countries outside the customs district, within nine months after said certificate is issued, the quantities of wheat, rye, barley, oats, corn, millet, beans, peas, lentils, vetches, flour and ground products, rice, cucumbers, either fresh or pickled in brine or vinegar, clover seed of all kinds, natural butter, fresh, salted, or rendered, hog's fat, rendered or unrendered, lard, or goose fat, rendered or unrendered, that correspond to the customs valuation given in said certificate.

ART. 4. (1) The meaning of the phrases "one and the same kind of article" or "one and the same raw material," and "flour and ground products," as used in this law, is defined in the regulations.

(2) The Government is empowered to take suitable measures, with regard to exported articles for which import certificates are claimed, to see that the desired economic results are obtained and to control exports, guaranteeing, if necessary, that they are of proper quality.

ART. 5. Clearance of articles for which, on being exported, an import certificate is claimed, and of those which are imported through the use of such certificates may be effected only at customhouses specially authorized so to do.

ART. 6. (1) The provisions of Article VI of the law of June 22, 1928 (No. 109 of the Compilation of Laws and Decrees), amending, in part, the tariff law for the Czechoslovak customs district and making regulations concerning

foreign trade, as well as the order of the standing committee dated October 11, 1929 (No. 161 of Compilation of Laws and Decrees), extending the application of import certificates and the period during which they are valid, are repealed.

(2) Use of the import certificates issued in accordance with the provisions mentioned in paragraph 1 is governed by the regulations hitherto issued.

ART. 7. This law will become effective on the thirtieth day after its promulgation. The Ministers of Finance, Industry and Commerce, and Agriculture are charged with its execution.

Regulatory measures of June 26, 1930 (under the law of June 5, 1930, quoted above), increased the permissible amount of admixture of other grain or foreign matter from 3 to 5 per cent and set up regulations for the commodities just added to the list of products for which import certificates were obtainable. Standards for milled products were established, and exporters were required to belong to certain organizations formed to carry out the law. The regulations of June 26, 1930, follow.

DECREE NO. 100 OF JUNE 26, 1930

FOR THE EXECUTION OF THE LAW OF JUNE 5, 1930

ARTICLE 1. (1) When (a) rye (schedule No. 24), barley (schedule No. 25), and oats (schedule No. 26), (b) malt (schedule No. 30), (c) flour and ground products of wheat, rye, barley, and oats (schedule No. 33), (d) fresh cucumbers (schedule No. 43a), (e) cucumbers pickled in brine or vinegar (schedule No. 44b, 129, and 131), (f) red, Swedish, and white clover seed (schedule No. 49b), (g) natural butter, fresh, salted, or rendered (schedule No. 88), or (h) cheese (schedule No. 119) are exported from the customs district, import certificates will be issued under the following conditions:

(2) If an import certificate is issued when articles mentioned in the first paragraph are exported, such goods may—provided the conditions prescribed in article 214 of the decree for execution of the customs law of December 13, 1927³ (No. 168 in the Compilation of Laws and Decrees), have been fulfilled—be cleared, and the import duty collected may be refunded, only if the exporter returns the import certificate issued to him or compensates for the customs privilege granted him.

(3) The net weight on which the customs valuation stated in the import certificate is based will not be ascertained by weighing, but by deducting the respective percentage prescribed in the tare schedule from the gross weight.

ART. 2. (1) When rye, barley, or oats are exported from the customs district, an import certificate will be issued to the exporter, on his application, provided the shipment consists of one and the same kind of goods and has a gross weight of at least 50 quintals. If the shipment contains several kinds of goods, an import certificate may be claimed only for those kinds whose gross weight is at least 50 quintals each.

(2) By "one and the same kind of goods" as applied to the articles mentioned in the foregoing paragraph is meant rye, barley, or oats, alone. Exportation of a mixture of two or more kinds of grain does not confer the right to an import certificate.

(3) When rye, barley, or oats for which an import certificate is claimed are exported, they must not contain an admixture exceeding 5 per cent (by weight) of other kinds of grain or of legumes, weeds, sand, and impurities such as usually are found in the respective kind of grain exported. When grain of the kinds mentioned, containing an admixture of more than the said proportion of such materials, is exported, an import certificate may not be claimed.

(4) In either case, the customhouse will have the proportion and composition of admixtures ascertained, at the expense of the interested party, by officially appointed experts, or, if such an expert is not available, by the seed-inspection station of the agricultural council in Prague. The finance department may cause the proportion and composition of the admixture to be ascertained through a customhouse located on foreign soil.

³ Refers to reimportation regulations, not given here.

(5) The customs valuation stated in the import certificate will be determined by the quantity of goods exported and at the rate of 38 Czech crowns per 100 kilograms (gross weight) of rye, 30 Czech crowns per 100 kilograms (gross weight) of barley, and 36 Czech crowns per 100 kilograms (gross weight) of oats.

(6) Exportation of grain imported on an import certificate confers no right to the customs privilege specified in article 105 of the customs law of July 14, 1927* (No. 114 in the Compilation of Laws and Decrees) and article 216, paragraph 2, of the decree for execution thereof* (No. 168 of the Compilation of Laws and Decrees for 1927).

ART. 3. (1) When malt is exported, import certificates will not be issued to malt houses unless—

(a) They are members of the organization to which the duties mentioned in article 4, paragraph 2, of Law No. 73 in the Compilation of Laws and Decrees, regarding import certificates [see above] have been assigned;

(b) They export malt produced from domestic barley in a domestic plant; and

(c) The gross weight of the shipment exported is at least 50 quintals.

(2) Names of organizations to which the tasks specified in article 4, paragraph 2, of Law No. 73 in the Compilation of Laws and Decrees for 1930 have been assigned will be published in the Official Gazette (Amtsblatte) of the Czechoslovak Republic by the Minister of Finance.

(3) The import certificates will be limited to 1,000,000 metric quintals per year; the Minister of Finance will take the necessary steps to restrict issuance of such certificates to this quantity.

(4) The customs valuation stated in the import certificate will be determined by the quantity of malt exported and at the rate of 40 Czech crowns per 100 kilograms (gross weight) of malt.

ART. 4. (1) When flour and ground products (schedule No. 33) of wheat, rye, barley, and oats are exported, import certificates will be issued, on application, to millers (or milling companies) who have complied with the condition prescribed in article 5, only—

(a) If the miller is exporting, on his own account, flour or ground products produced in his domestic plant, and

(b) If the shipment exported consists of flour or some other ground product of one and the same kind of raw material and has a gross weight of at least 50 quintals.

(2) By "flour" is meant that produced in the usual way, whose ratio of ash content to dry matter is within the limit stated below and which does not contain an admixture of over 5 per cent (by weight) of ground legumes nor a total of more than 8.5 per cent (by weight) of admixtures of all kinds ordinarily found in the respective kind of grain (art. 2, par. (3)). The maximum allowable ratio (by weight) of ash content to dry matter is 5.1 per cent for wheat flour, 4.5 per cent for rye flour, 5 per cent for barley flour, and 2.7 per cent for oat flour.

(3) By "groats" is meant ground grain containing all the constituents thereof, without the addition or subtraction of any substance; groats must not contain over 5 per cent of admixtures commonly found in the respective kind of grain.

(4) By "flour of one and the same kind of raw material" is meant that produced from one of the kinds of grain mentioned in paragraph 1; such flour must conform to the provisions of paragraph 2. When an export shipment contains several grades or types of flour (as, for instance, wheat flour of various grades), the exporter must mark the containers according to the grades they contain, load each grade separately on the vessel or conveyance, and list them separately in the export declaration. By a "ground product of one and the same kind of raw material" is meant such a product (grits or groats) produced from one of the kinds of grain mentioned in paragraph 1.

(5) If a shipment contains flour and ground products or flour made from different kinds of raw material or different kinds of ground products (different ground products of the same kind of raw material, or one or more kinds of ground products of different kinds of raw material), an important certificate may be claimed only for the flour made from one kind of raw material or for the different kinds of ground products of a single raw material whose gross weight is at least 50 quintals.

* Not given here; refers to reexportation of goods.

(6) The customhouse will cause the composition of the exported flour and groats for which an import certificate is claimed to be ascertained at the expense of the interested party by the experiment station for the milling industry of the agricultural and forestry school in Prague. In case of doubt the customhouse will have the composition of other ground products determined in the same manner.

(7) Exportation of flour and ground products whose composition differs from that specified in paragraphs 2, 3, and 4, does not confer the right to an import certificate.

(8) The customs valuation stated in the import certificate is determined by the quantity of flour or ground products exported, the raw-material value given in paragraph 9, and the minimum rate of duty, without additional customs charges, in force on the respective kind of grain.

(9) The value of raw materials from which flour and ground products are produced is fixed as follows: 100 kilograms (gross weight) of flour or ground products (except groats) of wheat or rye are equivalent to 133 kilograms of the corresponding kind of grain (115 kilograms during the life of the commercial treaty concluded between the Czechoslovak Republic and the Kingdom of Hungary on May 31, 1927,⁵ No. 120 in the Compilation of Laws and Decrees); 100 kilograms (gross weight) of flour or ground products (except groats) of barley are equivalent to 166 kilograms of barley; 100 kilograms (gross weight) of flour or ground products (except groats) of oats are equivalent to 200 kilograms of oats; 100 kilograms (gross weight) of grain groats are equivalent to 104 kilograms of the corresponding kind of grain.

ART. 5. (1) Millers intending to export flour or ground products during an export period (from August 1 of one year to July 31 of the next) and to apply for an import certificate therefor must report this fact, together with a statement of the productive capacity of their mills, to the finance department on forms prescribed by said department; the correctness of the data furnished will be vouched for by the proper chamber of commerce and industry.

(2) The finance department will advise millers who have announced their intention of applying, under the provisions of paragraph 1, for import certificates for goods to be exported as to which customhouses are authorized to clear such export shipments. Millers will be notified of the receipt of their announcements. As soon as the finance department's notice is received by the customhouse, the miller may export shipments and claim an import certificate therefor, provided the provisions of Law No. 73 in the Compilation of Laws and Decrees for 1930, regarding import certificates, and those of the present governmental decree are observed.

(3) Changes made in data contained in the announcement (as, for instance, change of owner's name or of the mill's productive capacity) must be reported to the finance department; the proper chamber of commerce and industry will vouch for the correctness of the data. No notice will be taken of such changes until the finance department has been advised of them, unless false statements in the miller's announcement or his delay in making it constitutes a ground for punishing him.

(4) The Finance Administration may, at the miller's expense, check the correctness of data contained in his original and revised announcements.

(5) Millers who export flour or ground products from their mills, claiming import certificates therefor, must keep records of such products on forms prescribed by the finance department and retain them, together with the respective import-duty declarations, for three successive export periods.

ARTS. 6-9. [Contain regulations covering the exportation of Czechoslovak cucumbers, clover seed, butter, and cheese similar in tenor to the provisions of articles 1 to 5 respecting grains. The minimum weights for which import certificates may be claimed are 5 quintals for cucumbers, clover seed, and butter and 1 quintal for cheese. The customs valuation stated in the corresponding import certificate will be calculated at the rate of 30 Czech crowns per 100 kilograms of dead weight in the case of fresh cucumbers and of net weight in the case of those pickled in brine or vinegar; at 130 Czech crowns per 100 kilograms (net weight) of red clover seed and at 170 Czech crowns per 100 kilograms (net weight) of Swedish or white clover seed; at 210 Czech crowns per 100 kilograms (net weight) of butter; and 100 Czech crowns per 100 kilograms (net weight) of cheese.]

⁵ Expired Dec. 15, 1930.

ART. 10. Names of customhouses in which goods to which import certificates apply may be cleared for importation or exportation will be published in the Official Gazette of the Czechoslovak Republic by the Minister of Finance.

ART. 11. (1) The exporter must declare the articles to be exported in writing on the form prescribed by the finance department; if the customhouse where the declaration is filed is also that where the goods are cleared, said declaration must be filed in duplicate; otherwise, it will be in triplicate.

(2) When rye, barley, or oats are exported, the exporter must declare that he is exporting such goods from the customs district. When malt is exported, the exporter must declare that he is exporting malt produced from domestic barley in his domestic plant. When flour or ground products of wheat, rye, barley, or oats are exported, the miller must declare that he is exporting, on his own account, articles produced in his domestic plant; when he exports several kinds of flour at the same time, he must declare the various kinds and their gross weight. When fresh cucumbers are exported, the exporter must declare that they are of domestic origin; if they are pickled in brine or vinegar, he must also state that they were pickled in his domestic plant. When red, Swedish, or white clover seed is exported, the exporter must declare that the seed is of domestic origin. When butter is exported, the exporter must declare that it was produced from milk of domestic origin in domestic establishments; when cheese is exported, the exporter must declare that it was produced from milk of domestic origin in domestic establishments; if he exports cheeses belonging to several fat-content groups, he must declare the various groups and their gross weight separately.

(3) Besides giving the data mentioned in paragraph (2), the exporter must apply in the export declaration for one or more import certificates.

ART. 12. (1) As soon as the customhouse receiving the declaration is notified that the shipment has been dispatched to a foreign country and that the goods conform to the provisions of this decree, it must issue an import certificate on the form prescribed by the finance department and deliver it to the interested party or the person filing the declaration.

(2) Import certificates issued when rye, barley, oats, malt, cucumbers, clover seed, butter, and cheese are exported are transferable and may be applied by the holder, within nine months after date of issuance, to payment of duty on imported wheat, rye, barley, oats, corn, millet, beans, peas, lentils, vetches, flour and ground products, rice, cucumbers, fresh or pickled in brine or vinegar, clover seed of all kinds, fresh, salted, or rendered natural butter, hog's fat, rendered or unrendered, lard, goose fat, rendered or unrendered, and cheese.

(3) Import certificates issued for exported flour and ground products of wheat, rye, barley, or oats are not transferable during the life of the commercial treaty between the Czechoslovak Republic and the Kingdom of Hungary concluded May 31, 1927,⁵ and numbered 120 in the Compilation of Laws and Decrees; such a certificate may be applied by the miller, within nine months from the date of its issuance, to the payment of duty on imported wheat, rye, barley, oats, corn, millet, beans, peas, lentils, vetches, flour and ground products, rice, cucumbers, fresh or pickled in brine or vinegar, clover seed of all kinds, fresh, salted, or rendered natural butter, hog's fat, rendered or unrendered, lard, goose fat, rendered or unrendered, and cheese.

(4) If the customhouse does not issue the import certificate at once, it must deliver to the interested party a statement certifying that the shipment has been cleared and that he is entitled to an import certificate.

(5) If the exporter of rye, barley, or oats, on exporting such a shipment, applies for several import certificates (art. 11, par. (3)), the computation of the customs valuation stated in each certificate will be based on a quantity of one and the same kind of goods with a gross weight of at least 25 quintals.

(6) The interested party must acknowledge receipt of the import certificate from the customhouse.

ART. 13. (1) Import certificates may be used only for paying import duties and additional customs charges on imported goods enumerated in article 12, paragraphs 2 and 3.

(2) Amounts of duty and additional customs fees and charges in excess of the customs valuation stated in the import certificate filed must be paid in cash.

⁵ Expired Dec. 15, 1930.

(3) Import certificates may not be used in part unless the interested party forfeits his right to the unused portion.

(4) When shipments for several consignees are cleared at the same time, the interested party may pay the import duty on them with one or more import certificates issued under the provisions of article 12, paragraph (2). Certificates issued in conformity with article 12, paragraph (3), however, may not be so used during the life of the commercial treaty between the Czechoslovak Republic and the Kingdom of Hungary concluded May 31, 1927,⁵ and numbered 120 in the Compilation of Laws and Decrees.

(5) In his declaration, the interested party must apply for clearance by means of import certificates and state the respective numbers and amounts of the same.

(6) The interested party must state on the import certificate over his own signature that said certificate has been used, giving his exact address, which he must verify to the satisfaction of the customhouse.

ART. 14. The use of import certificates issued under article 6 of the law of June 22, 1926, No. 109 in the Compilation of Laws and Decrees, and article 2 of the order issued by the permanent committee on October 11, 1929, No. 161 in the Compilation of Laws and Decrees, is governed by the provisions mentioned and by those of the governmental decrees of July 16, 1926, No. 138 in the Compilation of Laws and Decrees, and July 12, 1927, No. 124 of the Compilation of Laws and Decrees. [Refers to certificates issued before July 21, 1930, with part of their period of validity unexpired.]

ART. 15. This decree becomes effective July 21, 1930; the Minister of Finance, jointly with the Ministers of Commerce and Industry and of Agriculture, is charged with its execution.

MARKING—DOCUMENTATION

There are no requirements in Czechoslovakia for marking imported goods to show country of origin. False indication of origin, however, is prohibited.

No consular documents are required on shipments of American grains and grain products to Czechoslovakia, the ordinary commercial invoice and bill of lading sufficing. These should go forward under separate cover—not in a package of merchandise. Inasmuch as the Czechoslovak authorities are very severe in penalizing even small and unintentional underdeclarations of weight, exporters should exercise extreme care in the documentation of goods to that Republic in order not to embarrass their customers and agents. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

Up to November 26, 1930, there were no regulations requiring the admixture of foreign and domestic grains in milling. The law of November 7, 1930, to be effective from November 26 through August 31, 1931, required a minimum of 75 per cent domestic (maximum of 25 per cent foreign) wheat to be used in milling wheat flour and a minimum of 95 per cent domestic (maximum of 5 per cent foreign) rye in the milling of rye flour. This proportion was changed by decree No. 75 of May 13, 1931—for wheat, to 50 per cent each of foreign and domestic wheat flour or of foreign and domestic wheat for

⁵ Expired Dec. 15, 1930.

milling; for rye, to a minimum of 90 per cent of domestic rye flour or rye grain for milling, and a maximum of 10 per cent of foreign rye flour or rye grain for milling. Rye breads were permitted to contain only 15 per cent of wheat flour; but from May 18, 1931, this percentage was increased to a permissible 25 per cent of wheat flour, due to the rye shortage of that time. The mixing requirement was not extended beyond August 31, 1931.

It is necessary to procure a permit for the importation into Czechoslovakia of wheat, spelt, corn, flour, and milling products of grains. The license must be obtained before the goods reach the customs frontier.

The Czechoslovak cabinet approved the granting of import permits for 49,500 metric tons of wheat and 5,000 metric tons of wheat flour during the month of October, 1931, on condition that the importer purchase a certain amount of domestic wheat. The interministerial committee then ruled that import permits for wheat during October should be issued to applicants in the ratio of 50 metric tons of foreign wheat to 10 metric tons of domestic wheat, so that an importer applying for a permit to import 50 metric tons of wheat is obliged to purchase 10 metric tons of domestic wheat. In order to facilitate the control, domestic grain must be bought from agricultural cooperatives. Import permits will be awarded to flour-mill owners according to the capacity of their mills and to dealers according to the capacity of a given mill to which they will be required to sell the imported wheat. Permits for wheat and flour must be obtained before the products are allowed to enter customs territory. It is assumed that similar quotas will be fixed from month to month. The license fee is 1 per cent of the invoice price.

A grain and flour monopoly was given consideration in 1931 but was abandoned, at least for the time being.

There are no special legal standards for grains, though the Prague Grain Exchange keeps samples which are accepted by the dealers as standards. Grains offered for import which do not meet existing governmental requirements must be returned or reshipped to other countries. No official regulations govern the size of packages that may be offered for sale.

FLOURS

An import permit is required on foreign flours, with a fee of 1 per cent of the invoice value.

There are no laws or regulations governing the extraction ratio in the milling of flour except that made from rye grain. Law No. 46 of April 10, 1930, regulating the making of bread, governs the milling of rye for bread flour, as follows:

LAW NO. 46 OF APRIL 10, 1930

ARTICLE 1. (1) For the purpose of trade, only bread which has been made from unmixed rye flour of up to 65 per cent extraction, or from rye flour of up to 65 per cent extraction with an admixture of not more than 10 per cent wheat bread flour, shall be produced and offered for sale.

(2) The same shall also apply to the professional baking of bread, when the consumer delivers the flour or grain for the bread.

(3) Foreign bread may be offered for sale in inland trade only when it fulfills the requirements of paragraph 1 as to composition.

(4) For the purposes of this law the term "bread" shall apply only to bread baked from rye flour or from a mixture of rye flour and wheat flour.

ART. 2. (1) The mixing of rye flour with wheat flour may be done only by the producer of bread for his own production. Only unmixed rye flour and wheat flour shall be offered for sale in internal trade.

(2) Rye and wheat flour, in quantities of 50 kilograms or more, may be delivered only in containers which are tightly closed and which bear a notation of the name or the firm and location of the producer, as well as the weight and a designation indicating whether the contents are rye flour or wheat flour.

ART. 3. (1) Each commercially baked loaf of bread shall be marked with a baker's sign, that is, with the initials of the baker or with a registered trade-mark or some other symbol. The symbol shall be baked into each loaf in such manner that it may be identified.

(2) The existing regulations governing registered trade-marks shall not be affected by this law.

ART. 4. The provisions of this law shall not be applicable to so-called diet bread.

ART. 5. (1) In general, the proportions of the mixture established in article 1 may be changed by governmental decree.

(2) The granting of exceptions to the provisions of article 1 shall be subject to the approval of the Ministry of Public Provisions, in agreement with the Ministries of Agriculture, of Public Health and Physical Education, and of Industry, Commerce, and Trade and, so far as it may concern the provisioning of the army, also with the Ministry for National Defense, or of public officials duly authorized by them.

ART. 6. Whoever violates the provisions of this law, if no judicially punishable act was committed, shall be subject to a fine, by the district officials, of not more than 5,000 Czech crowns or to imprisonment of not more than 14 days. In the event of failure to pay, the imposed fine shall be changed into a prison sentence of not more than 14 days, according to the seriousness of the offense.

ART. 7. The provisions of the law of July 15, 1927 (Sammlung der Gesetze und Verordnungen, No. 111), against unfair competition shall remain unaffected by this present law.

ART. 8. This law shall be enforced by the Minister of Public Provisions, in agreement with the Ministers of Agriculture, of Public Health and Physical Education, of Industry, Commerce, and Trade, of the Interior, of Finance, of Justice, and of National Defense.

The blending of flours from different grains in the mills is not prohibited except in the case of wheat and rye, which must be offered for sale in internal trade only in the unmixed state, as noted in article 2 of the above law (No. 46 of April 10, 1930).

There are no legal standards as to the moisture, gluten, or protein content of various flours nor any specifications as to permissible acidity. However, under paragraph 2 of article 4 of decree No. 100 of June 26, 1930, standards for flour in regard to purity and ash content are set up when flour is defined as: "By 'flour' is meant that produced in the usual way, whose ratio of ash content to dry matter is within the limit stated below and which does not contain an admixture of over 5 per cent (by weight) of ground legumes (vetches, peas, cockles, etc.), nor a total of more than 8.5 per cent (by weight) of admixtures of all kinds ordinarily found in the respective kind of grain. The maximum allowable ratio (by weight) of ash content to dry matter is 5.1 per cent for wheat flour, 4.5 per cent for rye flour, 5 per cent for barley flour, and 2.7 per cent for oat flour."

Bleaching or improving the appearance of flours by chemical treatment is prohibited. This prohibition is provided by articles 2, 3, and 4 of law No. 72 of June 5, 1930, and by articles 4 to 6 of Government order No. 95 of June 26, 1930, as follows:

LAW NO. 72 OF JUNE 5, 1930

ART. 2. (1) Every chemical treatment of flour (such as bleaching), which is intended to give a better appearance than flour produced in the usual mechanical way would have, shall be considered as an adulteration. Such treat-

ment of flour and the entering of it into commerce shall be punishable according to the law of January 16, 1896 (Reichsgesetzblatt No. 89 of 1897), concerning the trade in foodstuffs and certain utensils, as well as according to Gesetz-Article XLVI/1895, forbidding the adulteration of agricultural products, manufactures, and articles. The importation of such flour for the purpose of sale or further working is also forbidden. * * *

ART. 3. The regulations of this law may not be modified by any commercial treaty.

ART. 4. This law shall become effective 15 days after publication. It shall be enforced by the Minister of Finance, in agreement with the Ministers of Industry, Commerce, and Trade, of Agriculture, of Public Health and Physical Education, and of Public Provisions.

GOVERNMENT ORDER NO. 95 OF JUNE 26, 1930

ART. 4. (1) Foreign flour brought into the customs district for the purposes of sale or further working may be offered for sale in unrestricted internal trade only after it has been established that it has not been chemically treated (such as bleached, etc.) for the purpose of giving it a better appearance than that of flour made in the usual mechanical way.

(2) The customs authorities shall, in the presence of the importer, take a sample of the flour which the party declares for entry in the open market and shall send it for analysis to the office specified for that purpose. The following establishments shall function in this capacity: The National General Foodstuffs Analysis Institute of Karls University at Prague; the National General Foodstuffs Analysis Institute of the German University in Prague; the National General Foodstuffs Analysis Institute at Bruenn [Brno]; the National Agricultural Investigation Institutes at Bratislava and Košice; and the Investigation Station for the Milling Industry and the Agricultural and Forestry College in Prague. Allocation of the district of jurisdiction of these institutes shall be established according to the seats of the customhouses by the Ministry of Finance, in agreement with the Ministry for Public Health and Physical Education and the Ministry for Agriculture.

(3) The Testing Institute (testing station for the milling industry) shall take the sample and ascertain whether the flour has been chemically treated (such as bleached, etc.) in order to give it a better appearance than that of flour produced in the usual mechanical way. It shall then transmit its opinion to the Ministry for Public Health and Physical Education, so that it shall decide whether or not the flour can be released for unrestricted internal trade. The Ministry for Public Health and Physical Education shall make its decision known to the customs officials in question, who shall notify the importer of the decision and accordingly permit or refuse the entry of the flour into internal trade. If, however, the Testing Institute (testing station for the milling industry) finds that the flour has not been chemically treated in the above-mentioned ways, it shall send its decision immediately to the customs authorities, who shall then permit the entry of the flour into internal trade.

(4) All expenses incurred as a result of the analysis of the condition of the flour shall be paid by the importer.

ART. 5. The prohibition of the trading in flour treated in the manner cited in article 2, section 1, of law No. 72 of 1930, as well as the prohibition of the sale and usual working of such flour, shall not be applicable to the stocks on hand which are already in open trade in the country on the effective date of the above-mentioned law.

ART. 6. This order shall become effective on July 6, 1930, and shall be enforced by the Minister of Finance, in agreement with the Ministers of Industry, Commerce, and Trade, of Agriculture, of Public Health and Physical Education, and of Public Provisions.

Self-rising flours which contain baking powder or other leavening agents seem to be unknown in Czechoslovakia. Certain dealers have expressed the opinion that the same regulation which prevents the bleaching of flour may be interpreted to prohibit the importation and sale of self-rising flour. It would be necessary to submit samples of such flours to the customs authorities for ruling as to their admissibility. There is a regulation, however, which prohibits the importation or sale of leavening agents which are harmful to health,

and it has been stated by the Ministry of Public Health that salts of aluminum, alum, potassium chloride, muriatic acid, carbonate of ammonia containing lead, and similar ingredients are not permissible in baking powders. Flours containing these leavening agents would therefore in all probability be denied admission.

Certificates of analysis or quality are not required or accepted. Tests are made locally by chemists of the Ministry of Public Health.

There are no governmental regulations in regard to the marking of packages to show gross or net weight or country of origin, but dealers claim it is an advantage if weight and country of origin are stamped on bags.

No official regulations govern the size of packages that may be offered for sale. Dealers advise, however, that most of the flour imported in jute bags weighs 140 pounds per bag, while flour imported in cotton bags usually weighs 110 pounds per bag.

Flours offered for import which do not meet existing governmental requirements must be returned or reshipped to other countries.

MACARONI AND SIMILAR FOOD PASTES

The preparation and sale of macaroni, noodles, and other food pastes in Czechoslovakia are still governed by the Codex Alimentarius Austriacus.⁶ In practice this has principally to do with proper labeling. It is also customary to indicate on the package that semolina has been used if such is the case.

Artificial coloring of approved quality may be employed only when no eggs are used, and the package must be so labeled.

Macaroni, noodles, etc., labeled as having "eggs added" must contain at least one whole egg for every kilo of other ingredients. When labeled "egg macaroni" or "egg noodles" the egg content must not be less than two whole eggs per kilo.

DENMARK

Denmark is a steady and substantial market for American wheat, rye, corn, and barley and for wheat flour, but takes little American corn meal. Considerable quantities of rice and cornstarch are also shipped from the United States to that country but very little macaroni or malt. It should be remembered that Copenhagen, with its full free-port facilities, is a point of transshipment, and it is not known what part of the consignments there finds its way to another, ultimate destination.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO DENMARK, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels	198	474	791	202	346	132
Wheat flour.....	1,000 barrels	215	321	507	462	482	571
Rye.....	1,000 bushels	559	522	628	463	243	74
Corn.....	do	269	773	609	772	870	
Corn meal.....	1,000 barrels				3	1	
Corn meal and flour	do	8	13	3			
Barley.....	1,000 bushels	895	292	188	135	58	
Rice.....	1,000 pounds	804	1,690	1,982	5,703	6,459	2,043
Cornstarch.....	do	3,034	5,096	5,818	4,864	1,787	1,049
Macaroni.....	do					3	1
Malt.....	1,000 bushels	120	37	25	21	23	24

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

⁶ See footnote 1 on p. 17.

DUTIES AND TAXES

Import duties and taxes.—Danish import duties are stated in kroner (Danish crowns) (par, 26.8 cents United States currency) per kilo (2.2046 pounds avoirdupois), with tare deductions from the gross weight for rice. In the tabulation below, showing the duty in kroner and in dollars, the rates in the second column have been converted at 26.7455 cents to the krone. There are no preferential rates on products of any origin.

No sales or other internal taxes are collected on grains or grain products.

Metric units of weight and measure are in use in Denmark.

Tariff No.	Article	Rate of duty	
		In kroner	In dollars ¹
139	Grain and farinaceous products, as well as agricultural products not specified (other than those in hermetically sealed vessels, and those salted or pickled), whether ground or not, and manufactures thereof, not specified (includes maizena, macaroni and similar food pastes, malt, starch of wheat, maize, potatoes, etc.)	Per kilo ² Free.	Per 100 pounds ¹ Free.
285	Rice: In the husk	Free.	Free.
286	Freed from its outer envelope, also such rice mixed with unhusked rice.	0.0125	0.15
287	Other rice, including rice groats, rice meal, and rice starch	.02	.243
	Tare: In casks, 8 per cent; in single sacks or bags, 1 per cent; in double sacks or bags, 2 per cent.		

¹ Converted to dollars at the rate of 26.7455 cents to the krone. No additional taxes apply.

² Gross weight.

Export duties.—There are no duties on exports from Denmark.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Inasmuch as wheat and other cereals are free of duty in Denmark, the question of temporary duty-free admission for milling for export does not enter into consideration. Rice may be cleaned and polished in the free port of Copenhagen without payment of duty. If the rice is to be taken into Denmark, the fact that hulled rice and polished rice are subject to duty, which is not payable on the raw product, should not be overlooked.

The import-certificate system is not operative in Denmark.

MARKING

It is not necessary to mark shipments of grain or grain products going to Denmark with an indication of the country of origin. The usual regulations against false indication of origin are in effect.

DOCUMENTATION

Consular invoices are not required on shipments of any kind to Denmark, the commercial invoice and ocean bill of lading being sufficient.

The invoice covering goods subject to specific duty by weight must show the net weight (including the weight of the packing included

in the net weight according to customs regulations). For packed goods, the weight may be shown as the gross weight and the tare. If tare allowance is officially laid down in the customs law, only the gross weight need be given, unless the importer desires the tare to be determined by examination or on the basis of the invoice.

In order to facilitate the clearance of parcels through the customs it is advisable that each package be accompanied by a duplicate invoice properly signed by the sender and containing as an inclosure a specification of the goods in question, particulars (date, etc.) of their sale, and conditions of payment. These should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all goods shipped to foreign countries or the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

No regulations have been enacted in Denmark requiring the mixing of domestic grain with foreign in any proportion for milling, nor is there any requirement for mixing wheat with other grains.

The importation and sale of wheat and other grains is entirely unrestricted. No Government or private trade monopolies are in operation.

There are no official standards for wheat similar to those of the United States Department of Agriculture. Imports are bought on contract, and the importer simply insists that the delivery meets the terms of his contract. United States Department of Agriculture grades are officially recognized, however.

Damaged or other grains which are condemned as unfit for importation must be reexported. They may be stored in the free port for an indefinite period of time.

FLOURS

No import or internal restrictions and no Government or private monopolies hamper the trade in flours in Denmark. There are no regulations requiring an extraction ratio (amount of flour from a given quantity of grain) in the milling of flour.

The blending of flours from different grains or other products is permitted but not required. The Government has made no rules in regard to such mixing or as to the labeling of the resulting mixture.

There are no local standards as to the moisture, ash, protein, or gluten content of flours, nor any regulations as to acidity. The bleaching of flours and their sale are prohibited by law; but this regulation seems not to be enforced, for the sale of bleached flours is reported to be unhindered. It should be remembered, however, that protests from domestic millers who are prevented from bleaching their products may result in enforcement of the law, which will shut out bleached flours from the Danish market. There are no regulations concerning the labels to be affixed to packages.

No official objections have been offered or restrictions imposed against the importation and sale of so-called self-rising flours which

contain baking powder or other leavening preparations, nor have there been any restrictions on particular leavening agents.

Certificates of analysis or of quality are not required by the Government. The importer, in his contract, usually fixes the quality of the flour to be delivered and would insist upon fulfillment of his order according to specifications.

Sizes of packages are not prescribed by law.

MACARONI AND SIMILAR FOOD PASTES

There are no requirements to be met in regard to either the proportions or the kinds of grain flours which may enter into the composition of macaroni and similar food pastes.

The use of coloring matter is permitted, but it is regulated in a ministerial decree of June 10, 1913. This decree, in so far as can be determined by inquiry of the Ministry of Justice, does not cover macaroni and food pastes specifically, but covers the coloring of practically all other foodstuffs.

The use of artificial coloring in general, within prescribed limits, is not considered as adulteration or misbranding.

There are no regulations in regard to the use of eggs in the manufacture of food pastes, and no attendant regulations as to labeling products containing eggs.

ESTONIA

Estonia is an agricultural country, growing its own grains with the exception of corn. It imports only small lots of wheat flour from the United States. Rye is the principal food crop; the fields under rye represent four-fifths of the total area of the fields on which food crops are grown. Besides rye, Estonia grows wheat, buckwheat, peas, beans, and lentils, but to a much smaller extent. Conditions are not favorable for wheat, and the crops are sometimes very poor. Nevertheless there has been a greater increase during the last few years in the grinding of wheat than of rye.

DUTIES AND TAXES

Import duties and taxes.—Estonian import duties are stated in kroons (par, 26.8 cents United States currency) per kilo (2.2046 pounds avoirdupois) and are converted to dollars at par.

Minimum rates apply to imports from the United States, the United Kingdom, France, Canada, Italy, Hungary, Norway, Sweden, Germany, Russia, Denmark, Portugal, Rumania, and other countries having most-favored-nation treaties with Estonia. The rates in dollars shown in the third column of the tabulation below represent the minimum duties. The maximum rates apply to countries having no treaty status with Estonia, these including Australia, Argentina, and Brazil. Duties are based upon gross or net weight according to the product.

No sales or internal taxes nor general customs surtaxes are applicable to imports into Estonia.

The metric system of weights and measures is employed in Estonia.

Tariff No.	Article	Rate of duty		
		General, kroons	Minimum ¹	
			In kroons	In dollars ²
ax1	Grain:	<i>Per kilo gross</i>	<i>Per kilo gross</i>	<i>Per bushel</i>
	1. Rye and other grains, not specified.....	0.05	Free.	Free.
	2. Barley.....	.15	0.075	0.51
	3. Wheat.....	.22	.11	.80
	4. Maize, etc.....	.10	.05	.34
	5. Oats.....	.04	.02	.08
2	Rice:	<i>Per kilo net</i>	<i>Per kilo net</i>	<i>Per 100 pounds net</i>
	1. Unhusked.....	.10	.08	.96
	2. Husked, polished or not.....	.25	.15	1.83
3		<i>Per kilo gross</i>	<i>Per kilo gross</i>	<i>Per 100 pounds gross</i>
	3. Worked (so-called rice flakes, and rice roasted or steamed, or otherwise prepared rice, even rice grits).....	.40	.20	2.48
	Flour (except potato and tapioca flour), malt, groats, and grits (except rice grits):			<i>Per barrel</i>
	1. Of wheat, bolted, including also so-called mamma grits.....	.58	.29	6.92
		.36	.18	4.31
	2. Of wheat, unbolted.....			<i>Per 100 pounds gross</i>
				1.80
	3. Of barley, oats, and maize, even bolted.....	.30	.15	
	NOTE.—The importation of the products specified in 1, 2, and 3 of this item shall take place under special conditions provided in laws and ordinances applicable.			
	4. Of rye and of other grains not specified, even bolted.....	.10	.05	.60
5. Barley malt of all kinds.....	.30	.15	1.80	
6. Other malt, not specified.....	.20	.10	1.20	
7. Germinated malt of all kinds.....	Free.	Free.	Free.	
8. Groats and grits of barley, oats, buckwheat, and other grains, not specified, prepared through a single mechanical process only (husked or crushed).....	.30	.15	1.80	
9. Groats and grits of barley, buckwheat, and other grains, not specified, manufactured otherwise (Herculo and similar).....	.40	.20	2.40	
10. Groats and grits of oats, not specified, manufactured otherwise (Herculo and similar).....	.40	.20	2.40	
ax4	1. Potato and tapioca flour.....	.40	.20	2.40
		<i>Per kilo net</i>	<i>Per kilo net</i>	<i>Per 100 pounds net</i>
	2. Macaroni, vermicelli, and noodles.....	.65	.33	4.02
	3. Starch, all kinds, arrowroot, sago and unperfumed almond bran.....	.20	.10	1.20
	NOTE.—Goods mentioned under this number imported in small receptacles weighing up to 2 kilos are dutiable, including the weight of such receptacles, according to the corresponding paragraphs of this number, with an additional 10 per cent.			
ex39	(2) Animal feed from waste products such as waste from grain cleaning, bran, etc.....	Free.	Free.	Free.

¹ Applies to the United States. There are no surtaxes.

² Converted to dollars at the par rate of 26.8 cents to the kroon.

Export duties.—No duties are collected on grain or grain products exported from Estonia.

TEMPORARY ADMISSION

Article 235 of the Estonian customs law of March 7, 1923, authorizes the Minister of Finance to issue, with the consent of the Minister of Commerce and Industry, regulations for the temporary duty-free importation of raw materials for manufacturing for export. Under the provisions of this law flour was added to the raw materials admit-

ted under the temporary-import régime by a decree of December 31, 1924, with the following conditions as an aid to the infant paste industry:

DECREE OF DECEMBER 31, 1924

PARAGRAPH 1. Wheat flour of any specification may be imported by an Estonian manufacturer free of duty, provided he has previously exported a corresponding amount of macaroni and vermicelli.

PAR. 2. Any Estonian manufacturer who desires to make use of such facilities must (when shipping abroad his consignments of macaroni or vermicelli) submit an invoice for the same to the customhouse for inspection as per the customs law and at the same time apply for a certificate from the customs authorities which will entitle him to import wheat flour free of duty to the amount fixed in the stipulations of the paragraph following.

PAR. 3. Permission is given to import 1.05 kilos of wheat flour free of duty during the period of six months from the date of export against each net kilo of macaroni or vermicelli manufactured in, and exported from, Estonia.

PAR. 4. Customs officials are authorized to inspect the consignments of macaroni or vermicelli submitted for export and after having done so to allow the goods to be shipped abroad. At this time a certificate is issued to the manufacturer bearing specification and quantity of products exported (in writing), quantity of wheat flour permitted to be imported free of duty (in writing), and the period of validity of the certificate.

PAR. 5. The manufacturer will be granted against the production of this certificate and during such period as is provided for in section 3 hereof permission to import free of duty the flour specified in the certificate. When the flour is imported the certificate remains in the hands of the customs authorities and is indorsed and deposited by the latter in their file of inspection papers.

NOTE.—If wheat flour which is permitted to be imported free of duty is being imported in separate shipments, the manufacturer must, in further cases of flour coming in, notify the customs authorities as to when he has delivered his certificate to the customs. He may, however, be given another certificate to cover the remaining flour within the limit of the period previously defined.

Shortly afterwards, by a decree of March 10, 1925, this privilege was extended to wheat in the grain for the manufacturing of flour for exportation. The conditions under which this may be effected are:†

DECREE OF MARCH 10, 1925

PARAGRAPH 1. An Estonian company may import wheat duty free if it has exported abroad a corresponding amount of wheat flour (of first quality).

PAR. 2. An Estonian company which desires to obtain this concession must submit its shipments of wheat flour abroad for inspection at the customhouse through which the imports are to be admitted, and at the same time request from the customs authorities, in the declaration, the issuance of a permit for the purpose of duty-free importation of amounts of wheat specified in paragraph 3.

PAR. 3. For each 100 kilos (gross weight) of wheat flour milled in Estonia and exported, 160 kilos (gross or net weight) of wheat may be imported in the course of one year, calculated from the date of exportation (of the flour). [This proportion was changed by a decree of April 25, 1931, to a required exportation of 100 kilos of flour to each 145 kilos of wheat imported.]

PAR. 4. The customs authorities check the shipments of flour to be exported on the basis of legal provisions and, following exportation, issue to the company a permit showing the amount of flour exported, the amount of wheat allowed to be exported free of duty, and the period of validity of the permit.

PAR. 5. On presentation of this permit the company may import free of duty, within the period stipulated in paragraph 3, the amount of wheat designated in the said permit, at which time the customhouse through which it is to be admitted again takes up this permit and, furnished with the corresponding notification, adds clearance vouchers for the goods.

† Ministerial order of Mar. 10, 1925, Duty-free importation of wheat to be exported as flour. (On the basis of par. 235 of the customs law.)

PAR. 6. If the wheat which is permitted to be imported free of duty arrives in fractional shipments, the company is required to note upon the declaration the date of receipt in each instance. However, issuance of a new permit may be requested covering the shortage in the amount imported, to which the original period will then apply.

But if wheat has been imported in larger amount than is allowed by the permit, the company may receive, duty free, the amount in excess of the quantity admitted if it guarantees the amount of the duty in accordance with the provisions of the customs law. The amount of such duty will be gradually deducted within the period stipulated in paragraph 247 of the customs law without addition of interest (par. 248, sec. 1) on presentation of the supplementary voucher.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Estonia.

MARKING—DOCUMENTATION

The marking of goods to show country of origin is not required on shipments to Estonia.

Consular invoices are not necessary, but a certificate of origin should accompany a limited number of articles, including wheat and rice and rice products, when such goods claim the benefits of minimum or conventional tariff rates. Where trade-marks on the goods themselves or on their immediate packing establish their origin, no certificate of origin is necessary, but it may be required in case of doubt.

Certificates of origin for direct shipments may be issued by chambers of commerce, customs officials, or other competent authority of the country of origin. They must specify the manner of packing, number of pieces, marks and numbers, the class and grade of goods, and the exact quantity, by gross and net weight or by piece, number, or measurement, as the case may require, and must be visaed by an Estonian consul and be presented within three months after demand by the Estonian customs authorities.

For indirect shipments, certificates of origin must be accompanied by transit certificates issued by the customs or free-port authorities of the intermediate country. A certificate of origin issued, within the limits of the authority granted them, by the diplomatic or consular representatives of Estonia in the intermediate country or by the diplomatic or consular authorities of the intermediate country will suffice, when that country and the country of origin have been accorded equal privileges by Estonia. All such certificates and supplemental documents of origin require the visa of the proper Estonian representatives in the country in which they originate and must be issued within 30 days after shipment of the goods.

When goods of known origin arrive without proper documents, they may be removed from the customs upon deposit of the difference between the minimum and the general rates of duty, pending arrival of documents; but refund of the deposit may be obtained only upon presentation of the required documents within the time allowed.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

agreement between the grain merchants and the Government is based on the following principles:

Firms buying rye from farmers have no right of free sale of the purchased rye. Special accounts are kept by the Government of all the quantities of rye purchased, and special permits are given for each sale of rye. These sales by each individual firm may not exceed in one month one-third of the total quantity of rye purchased by such firm.

The Government grants to the firms which buy domestic grain licenses for the importation of foreign grain. The proportion of these imports is to be determined at a later date.

The Government has the right to purchase from the grain merchant at any time all stocks of rye at the price which covers the actual cost of the domestic rye.

If the firm fails to purchase from the farmers rye brought on the appointed date to the delivery point, it pays to the Government a fine in the amount of 0.01 kroon (\$0.0027) for each kilometer of distance of the farm from the delivery point, for each 10 kilograms of rye. Also, if the firm fails to purchase all the rye it undertook to buy from the farmers under the agreement with the Government, when sufficient quantities were offered by the farmers, the firm must pay a fine of 0.01 kroon (\$0.0027) for each kilogram of rye not taken. No credit or financial assistance of any other kind is granted by the Government to the grain-purchasing firms.

In connection with the grain-purchasing plan the Government placed a tax of 0.01 kroon (\$0.0027) for each 10 kilos of rye purchased, payable by the farmers. The tax is collected at the time of delivery of the grain by the purchasing firms.

Rye to be purchased by the Estonian Government must comply with the following standard: Moisture, not over 14 per cent; admixture of alien cereals, not over 2 per cent; admixture of weed seeds, sand, etc., 1.5 per cent; germinating grains, not over 2 per cent.

The purchasing price for the 1931 crop of rye was fixed at 0.15 kroon per kilo, providing the "volume" weight of the rye amounts to 118 Dutch pounds. For each pound above 118 Dutch pounds the price is increased by 1 per cent, and for each pound below 118 Dutch pounds reduced by 1 per cent. Rye of a "volume" weight below 102 Dutch pounds is not accepted by the Government.

In an endeavor to reduce the stock of unsold rye of the 1930 crop, the Government has reduced the selling price of that year's rye to the same price to be paid by the Government for 1931 rye.

On March 12, 1931, the Estonian Government included wheat in the grain-monopoly scheme by a contract with two large local flour mills. These mills were required to purchase up to September 1, 1931, all domestic grain offered for sale by farmers at prices fixed by the Government. At the same time a system of grading domestic wheat was introduced, based on the so-called Dutch weight (Dutch pounds per hectoliter). (Dutch pound=1.09 avoirdupois pounds; hectoliter=2.838 American bushels.) These grades are as follows:

- Grade 1:* Weight per hectoliter, 128 Dutch pounds; moisture, 15 per cent; impurities, 1.5 per cent; sprouted grain, 2 per cent.
- Grade 2:* Weight per hectoliter, 125-128 Dutch pounds; moisture, 15 per cent; impurities, 2.5 per cent; sprouted grain, 3 per cent.
- Grade 3:* Weight per hectoliter, 122-125 Dutch pounds; moisture, 15 per cent; impurities, 3.5 per cent; sprouted grain, 3 per cent.

Grade 4: Weight per hectoliter, 119-122 Dutch pounds; moisture, 15 per cent; impurities, 4 per cent; sprouted grain, 4 per cent.

If the moisture exceeds 17 per cent, the wheat will be classed one grade lower. The prices which the flour mills must pay per kilo for domestic wheat, f. o. b. place of delivery, are as follows:

Grade 1: 0.21 kroon (\$0.0563).

Grade 2: 0.20 kroon (\$0.0536).

Grade 3: 0.19 kroon (\$0.0509).

Grade 4: 0.18 kroon (\$0.0482).

A further obligation placed on the Estonian flour mills in connection with the protective customs duty passed in their favor was the promise, under guaranty, that they would not increase the prices of domestic wheat flour over the level current immediately before the enforcement of the new rates of duty. A readjustment of these prices is permitted only after a change has been made in the prices fixed by the Government for domestic wheat or has taken place in the world market prices for imported wheat. A special committee is charged with consideration of any adjustment of prices.

The new harvest is on the market about September 1 of each year. At that time new regulations may be issued if the harvest yield seems to require adjustments.

A memorandum was issued by the Estonian Government through its Ministry for Economic Affairs on September 2, 1931, applying the law to the 1931 crops of rye, oats, and barley and suspending temporarily the granting of import licenses. This memorandum is, in part, as follows:

MINISTERIAL MEMORANDUM OF SEPTEMBER 2, 1931

The sales offers must be submitted to the Ministry for Economic Affairs through the local government administrative offices during the month of September, but not later than October 1, 1931. The State will purchase only that part of the rye crop which is in excess of the personal requirements of the farmers. The personal requirement standards have not been changed as compared with those introduced in 1930, and amount to 175 kilograms per hectare for seeding purposes and 150 kilograms per hectare for consumption purposes.

The fundamental price for rye has been fixed at 0.15 kroon (\$0.04) per kilogram at the points of delivery; this price will be paid for those grades of rye which, on the basis of the Holland weighing system, are found to contain 118 pounds per unit of the weighing system. The price for rye with a greater weight per unit of the above system additional has been fixed at 1 per cent for each pound over the standard of 118 pounds; in cases where the unit is below the standard, the price to be paid will be decreased by 1 per cent for each pound below the standard.

Furthermore, a change has been made in the conditions for the realization of the State rye holdings. Up to the present time this rye has been sold at 0.19 kroon (\$0.0509) per kilogram, which represents the cost price to the State. At the same time the purchasers have had granted the right to import 5 units of foreign-grown rye for each 2 units purchased from the State. In this manner the average price of the resulting mixture was reduced to about 0.16 kroon (\$0.0429) per kilogram. Beginning with September 1, 1931, however, sales of State rye will be made at the price of 0.15 kroon (\$0.04) per kilogram f. o. b. the State grain warehouses. This price will be uniform, no account being taken of the weight of the rye on the basis of the Holland weighing system. In addition thereto the Ministry for Economic Affairs has been given the right to grant short-term credits extending up to two months to purchasers of Government rye, but only against safe guaranties. The Ministry for Economic Affairs is to have the right to sell Government rye at the price of 0.15 kroon (\$0.04) per kilogram at the following places: Voru and Petseri, and several other provincial centers. At these places deliveries to purchasers will be effected. In cases where it is desired to make purchases at places where

there are no stores of Government grain, the purchaser must himself fetch the grain from the nearest Government warehouse.

The granting of licenses for the importation of foreign rye has been suspended temporarily until the Government stocks of rye have been disposed of. At a later time, the difference arising through the realization of the Government rye stocks at a price below cost will be covered through imports of cheap rye.

At its meeting of to-day, the Government also decided the question of acceptance of oats and barley for the army. Six hundred and thirty-six tons of barley and 2,434 tons of oats, which are required for the army, will be accepted from such farmers as have payments to make upon Government seed-grain or crop-failure loans the total of which is 1,699,000 kroons (\$455,300). For oats 0.11 kroon (\$0.029) per kilogram will be paid at the point of delivery, while for barley 0.13 kroon (\$0.035) will be paid. The oats and barley operations will take place through the cooperative society E. T. K. The date on which the Government purchases of oats and barley are to be commenced will be announced later.

From the standpoint of sanitation Estonia exercises very limited control of grains, flours, and food pastes. The Board of Health of the Estonian Ministry of Education and Welfare is charged with the control of all sanitary matters in the country and with the preparation of laws and regulations on these subjects.

The Estonian customs authorities have no laboratories; however, a number of specialists are employed by the customs at Tallinn, the principal port of entry, who are relied upon for deciding the suitability of imported foodstuffs and other goods. In case of the slightest doubt, the customs notify the health board and make an analysis of the goods, at the expense of the importer.

There are no official regulations respecting any grain standards or gradings or the content of moisture or other components. All of these requirements are set up privately by the Estonian grain importers. The most important of these is the moisture content. Under the Estonian grain monopoly the maximum allowance for moisture for domestic rye and wheat has been fixed at 14 per cent. This percentage was decided upon as a result of an agreement between the Government and the local grain merchants and should therefore be considered as the limit which the Estonian grain importers are willing to accept.

No regulations are in effect either permitting or prohibiting the mixing of flours, except the mixing of wheat and maize flour. Mixed flours, however, are not in demand in Estonia and therefore have not been offered for sale, at least not for human consumption. The text of law No. 97 of December 18, 1926, prohibiting the mixing of maize and wheat flours for sale, is as follows:

LAW No. 97 OF DECEMBER 18, 1926

PROHIBITING THE MIXING OF WHEAT AND MAIZE FLOUR

ARTICLE 1. It is hereby prohibited to sell, keep for sale, or prepare for sale wheat flour mixed with maize flour and wheat meal mixed with maize meal.

ART. 2. When importing wheat flour and wheat meal the importer must produce to the customs authorities written proof that the imported wheat flour and wheat meal do not contain maize products.

If the importer fails to produce such evidence to the customs, or if doubt arises that the imported wheat flour and wheat meal contain an admixture of maize products, an analysis of the goods is made at the expense of the importer; and, if it is proved by such analysis that the wheat flour or meal contains maize, the importer is given the option either to export the goods or to refuse to accept the goods according to the provisions of paragraph 257^a of the customs law.

^a Refers (so far as this study is concerned) to other paragraphs (270-294) of the customs law; see p. 51.

ART. 3. Maize flour or maize meal which is kept in the warehouses of mills and merchants as well as in stores for sale should bear on the bags or other containers a large, distinct inscription in the Estonian language, stating that the flour and/or meal is milled from maize.

ART. 4. Those who sell, keep for sale, or prepare for sale wheat flour or wheat meal which contains an admixture of maize products shall be sentenced to jail for a term not exceeding three months or to payment of a fine of not more than 30,000 estmarks (\$80). The flour in such cases is subject to confiscation by the State.

ART. 5. Violators of the provisions of paragraph 3 of this law are to be sentenced to jail for a term not exceeding one month or to the payment of a fine of not more than 10,000 estmarks (\$27).

ART. 6. The Republican Government has the right to issue supplemental regulations for the application of the present law.

The provisions of the customs law affecting reexportation of goods are as follows:

CUSTOMS LAW OF MARCH 7, 1923

ART. 270. Imported goods which are in the control of the customs are permitted to be exported on the following conditions:

(1) Goods which have not yet been reviewed by the customs, and the term of the inspection of which has not yet expired, may be exported freely after payment of the charges for the keeping, guarding, transporting to customs warehouses, etc.

(2) Goods which have been reviewed by the customs, but the duty on which is still unpaid, may be exported, within the term provided for the keeping of the goods in customs warehouses, upon the payment of all customs charges, except the basic duty.

(3) Goods which have been reviewed by the customs, and the duty on which has been paid, may be exported, within the time allowed for the keeping of the goods in customs warehouses, upon the refund of the basic duty by the customs. In case the amount of duty does not exceed 1,000 kroons (\$267), the permit for exportation is given by the customs committee; in the case of a larger amount of duty, the consent of the Minister of Finance is required.

(4) Goods which for some reason have not yet been reviewed by the customs, but the term provided for such inspection has already expired, may be exported only after the effectuation of a customs review in order to determine any surcharges due the customs. The goods may be exempted from such customs review if the consignee has been granted special facilities regarding that goods in question, on the basis of paragraph 236 [not given] of the customs law.

NOTE.—The Minister of Finance has the right to permit, for urgent reasons, the exportation of goods, with or without the refund of duty, also after the expiration of the term provided for the keeping of the goods by the customs.

ART. 271. The exportation of goods which are in the control of the customs may be effected either without a change in the original packing or after the goods have been repacked under the control of the customs. The number of packages must, however, remain the same as mentioned in the shipping documents and in the review by the customs. Separate parts of a shipment are not allowed for such exportation, in case this would mean an evasion of the payment of duty on the rest of the goods.

ART. 293. Goods ordered to be destroyed by the Minister of Finance, or those goods which have not been sold from a public auction, also goods subject to destruction by the customs authorities, are to be destroyed by customs officials, appointed for such purpose by the chief of the customs, in the presence of a police representative.

ART. 294. The manner of destruction is decided upon by the chief of the customs for each individual case, according to the nature of the goods. A special report is drawn up relative to the destruction, to be signed by the customs officials and police representative who were present at the destruction. This report is attached to the report of customs revision, or, if this has not been compiled, then to the documents of unloading.

Dietetic mixtures of various kinds of flours represent an exception to this rule. The importations and sale thereof are permitted only after a special permit has been issued by the Estonian Health and Welfare Department. This permit is required only once for each product.

There are no specific regulations in force in Estonia regarding leavening agents of any kind. These must have, however, the approval of the health board. According to information received by the American consulate at Tallinn all of the baking powders which have been submitted to the authorities for the purpose of securing a permit of importation therefor have been approved by the health board, with the exception of one brand said to have contained a high percentage of alum. Restrictions of this kind are made in Estonia not by the issuance of general regulations but through specific orders by the health board concerning various commodities.

No regulations have been made in regard to the extraction ratio of flour in milling; the mixture of foreign and domestic grains for milling; standards in regard to the moisture, acidity, ash, etc., content of flours; the bleaching of flours; sizes of packages of sacked or barreled flours (except maize flours); or standard grain grades such as those of the United States Department of Agriculture. Nor is it necessary to forward a certificate of analysis or quality with shipments of flours or other grain products.

NOTE.—In case of apparent unfitness of any kind of imported flour for human consumption, where a special investigation and analysis are to be made by the health authorities, upon a notice from the customs, the former are governed by the standards contained in the food laws of certain foreign countries, usually Germany and Switzerland.

MACARONI AND SIMILAR FOOD PASTES

No regulations are in effect in Estonia regarding the importation, manufacture, or sale of macaroni and similar food pastes except the general provisions against the sale of harmful foods found in the old Russian medical code, still in force in Estonia. All kinds of harmless colorings except coal-tar dyes are permissible.

FINLAND

Finnish purchases of United States grains and flours are confined to wheat flour and rye grain, except for small quantities of wheat in 1925 and 1926. No corn, corn meal, barley, or other grains and no macaroni were exported from the United States to Finland during the past six years. Finland is, however, a fairly good market for American rice and cornstarch. Small quantities of malt also are marketed there.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO FINLAND, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	41	61				
Wheat flour.....	1,000 barrels.....	432	452	471	384	346	375
Rye.....	1,000 bushels.....	997	82	122	181	59	
Rice.....	1,000 pounds.....	33	1	315	1,676	1,593	242
Cornstarch.....	do.....	40	32	468	391	31	43
Malt.....	1,000 bushels.....	72	50	42	39	75	46

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—The import duties of Finland are stated in markkaa (Finnish marks, par 2.5185 cents United States currency), per kilo (2.2046 pounds avoirdupois), but in converting to dollars the current exchange value of the markka (ascertainable from local banks and newspapers) should be taken. The third column of the tabulation below shows the duty in dollars calculated at 2.5174 cents to the markka. The conventional rates apply to products of the United States, the United Kingdom, France, Canada, Spain, Austria, Sweden, Czechoslovakia, Germany, Japan, Belgium, Denmark, and the Netherlands. Duties are on gross or net weight as shown in the tabulation of duties.

No excise or internal taxes are assessed in Finland upon grain and grain products:

Metric units of weight and measure are in use.

Tariff No.	Article	Rate of duty		Rate to United States, dollars ²
		General, markkaa	Conventional, ¹ markkaa	
	Cereals, unground:	<i>Per kilo net</i>	<i>Per kilo net</i>	<i>Per bushel</i>
30	Rye.....	1.25		0.775
	NOTE.—This rate of duty will be levied as long as the price of rye does not exceed 1.25 markkaa per kilo.			
31	Oats.....	1.25		.46
32	Wheat.....	1.25		.80
				<i>Per 100 pounds net</i>
33	Rice.....	1.15		1.31
34	Corn (maize).....	Free.		Free.
35	Malt, crushed or not.....	1.70		1.94
39	Not specified.....	.45		.52
	Cereals, ground:	<i>Per kilo gross</i>	<i>Per kilo gross</i>	<i>Per 100 pounds gross</i>
40	Rye flour—			
	Unbolted.....	1.45		1.66
41	Bolted.....	2.25		2.58
	NOTE.—These rates of duty will be levied on rye flour as long as the price of unground rye does not exceed 1.25 markkaa per kilo.			
42	(a) Oatmeal and oat grits.....	.95		1.09
	(b) Corn meal, also grits of corn, buckwheat, and millet.....	1.50		1.72
	Wheat flour—			<i>Per barre</i>
43	Unsifted (graham).....	1.50		3.35
44	Sifted, including granular meal.....	2.50		5.58
				<i>Per 100 pounds gross</i>
45	Wheat grits.....	2.50		2.85
	NOTE.—Grits classed under the above item will be assessed duty at the rate of 1.50 markkaa per kilo, if imported into the country as raw materials for the macaroni industry, under conditions to be specified by the cabinet. The above-specified duty privilege will be accorded in the matter of refund and with observance of the conditions prescribed in paragraph 2 of the cabinet decree of Dec. 29, 1930, concerning the collection of increased duties for certain imported merchandise during the year 1931.			
46	Rice flour and rice grits.....	1.75		2.05

¹ Applies to the United States.

² Converted to dollars at the rate of 2.5174 cents to the markka. There are no surtaxes.

Tariff No.	Article	Rate of duty		Rate to United States dollars
		General, markkaa	Conventional, markkaa	
47	Cereals, ground.—Continued.	<i>Per kilo gross</i>	<i>Per kilo gross</i>	<i>Per 100 pounds gross</i>
	Flour and grits, other kinds, also macaroni and vermicelli—			
	(a) Flour and grits.....	1.50	1.50	1.72
48	(b) Macaroni and vermicelli.....	4.00	1.75	2.00
	NOTE.—The above specified duty privilege will be accorded in the matter of refund and with observance of the conditions prescribed in paragraph 2 of the cabinet decree of Dec. 29, 1930, concerning the collection of increased duties for certain imported merchandise during the year 1931.			
	Potato flour and starch, all kinds—			
49	(a) Potato flour (potato starch).....	3.00		3.42
	NOTE.—The cabinet has ordered that, where potato flour is used as raw material in industry, freedom from increase of duty, in the matter of refund, shall be accorded, but with observance of the conditions prescribed in paragraph 2 of the cabinet decree of Dec. 29, 1930, concerning the collection of increased duties on certain imported merchandise during the year 1931.			
	(b) Starch, other kinds.....	1.50	1.00	1.14
49	Bran.....	<i>Per kilo net</i> .15	Free	Free.
	NOTE.—Rye bran having an ash content of 3.2 per cent or more of the dry substance of the bran must be dyed (denatured with dye) at the expense of the importer in order to be classed under this item.			

Export duties.—No duties are collected on grain or grain products exported from Finland.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Raw materials brought into Finland for manufacture for export are entitled to a refund of the duties paid upon proof of exportation, under a Government regulation which fixes the conditions under which this privilege may be obtained and the period within which the manufactured product must be exported. Inasmuch as the mill-industry in Finland is very small, it is understood that little if any advantage is taken of this privilege by Finnish millers. The import-certificate system is not in effect in Finland.

MARKING—DOCUMENTATION

It is not necessary to mark goods, intended for exportation to Finland, with an indication of the country of origin. It is helpful in locating packages if the cases bear an indication of the weight in kilos, although this is not required.

No consular invoice is needed. On goods not clearly marked to indicate their origin, a certificate of origin is necessary to obtain the benefit of conventional rates when such rates are provided. The certificate of origin, when required, must be visaed by a Finnish consul. On other shipments the ordinary commercial invoice and ocean bill of lading are sufficient. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

There are no restrictions or regulations of a sanitary nature governing the importation or sale of grain and grain products or on macaroni or similar food pastes in Finland. However, law No. 257 of September 30, 1931, went into effect on October 1, 1931, making it necessary for millers and importers of certain cereals to mix a specified proportion of domestic cereals with imported products. The provisions of this law are:

LAW NO. 257 OF SEPTEMBER 30, 1931

REQUIRING THE MIXING OF FOREIGN AND DOMESTIC CEREALS

ARTICLE 1. A milling firm which uses foreign rye for making rye flour or foreign oats for making oatmeal must for such purposes also use domestic rye and oats in a manner provided for in this law.

So also shall he who imports foreign rye flour mix with such imported flour a proportion of flour made of domestic rye.

ART. 2. The State council shall fix the proportion of domestic rye and oats contemplated in article 1 in percentages of the total unground grain used for such purposes in Finland, giving due consideration to the fact that such domestic grains as fulfill the requirements of the State grain bureau shall find an adequate outlet in this country; provided, however, that the price of such domestic grains shall not exceed that of customs-cleared foreign products.

ART. 3. The State council shall likewise prescribe the quantity of domestic rye flour which must be mixed with the foreign in percentages of the total quantities, but such percentage may not exceed that of domestic rye grain used in milling under the provisions of this law.

The blending of flour contemplated in this law shall be done under customs supervision by milling concerns for a specified charge.

An importer, in clearing oatmeal through the customs, must present a certificate from the State grain bureau showing that the importer has purchased a quantity of domestic oatmeal which sustains such a percentage to that imported as has been provided in this law for the use of domestic oatmeal.

Domestic rye which has been used in the manner provided for in articles 1 and 2 and oats used for purposes provided in article 3 shall not be included in determining the total quantities of these grains used as stated in article 2.

ART. 4. [Provides for certain exceptions where domestic grain need not be mixed with the foreign, as for example in the case of goods reexported from Finland under customs control, grains used in the manufacture of goods for export, and in certain other instances.]

ART. 5. If and when the quantity or quality of crops may give rise to such action, the State council is authorized to suspend the operation of this law for a certain time.

ART. 6. A firm contemplated in paragraph 1 of article 1 of this law which imports rye or oats for milling or oatmeal or rye flour or which engages in foreign trade in these articles must give due notice thereof to the State grain bureau and must keep books showing the purchases, imports, stocks, shipments, and raw-material consumption of these products. Such a firm must also keep the grain bureau informed of other matters in this connection and must, upon demand, exhibit its books.

Whoever keeps on sale foreign oatmeal must conform to the provisions of the preceding paragraph if so required by the State grain bureau.

ART. 7. Officials shall keep all information confidential which may come to their knowledge in enforcing this law.

ART. 8. Whoever shall fail to use, mix, or purchase domestic grains as provided for in this law shall be liable to a fine or to imprisonment not to exceed three months.

Whoever shall report foreign grains or grains mixed with foreign products as of domestic origin, or who otherwise shall give misleading information in violation of this law, or whoever violates provisions of article 6, is liable to a penalty as provided for in paragraph 1 of this article unless a more serious penalty is provided for elsewhere.

Foreign grain or foreign mixed grains or products manufactured thereof, which may be offered for sale in violation of paragraph 1 of this article,

shall be confiscated to the State. The confiscation may also take the form of the value of the products.

ART. 9. Regulations for the enforcement of this law shall be given by statutory enactment.

ART. 10. This law is to remain in force until January 1, 1936.

At the instance of the Ministry of Agriculture, Law No. 258, also of September 30, 1931, was enacted under article 9 of the above grain law to provide regulations for the enforcement of that law. This law is as follows:

LAW NO. 258 OF SEPTEMBER 30, 1931

REGULATING THE ENFORCEMENT OF LAW NO. 257

ARTICLE 1. A milling concern which uses foreign rye for the production of rye flour or foreign oats for the production of oatmeal shall inform the Government grain bureau thereof in writing within 14 days after this statute becomes effective, and at the same time shall give information on the quantities of rye and oats such mill may have in stock, the domestic and foreign products being given separately.

ART. 2. A milling concern mentioned in the preceding article, as well as an importer of rye flour or oatmeal, and anyone engaged in selling imported rye are obligated to keep books in accordance with directions given by the State grain bureau of all matters contemplated by article 6 of the grain law and must furnish the grain bureau information on such matters on forms supplied by the latter.

In so far as the State grain bureau specifically orders, the same obligations devolve upon any person selling foreign oatmeal.

ART. 3. Within three days after customs clearance an importer of rye must inform the grain bureau in writing of the amounts and country of origin of the rye so imported or, if information as to the country of origin is not available, the trade-mark or name of the goods.

ART. 4. For obtaining the certificate mentioned in article 3, paragraph 3, of the grain law, an importer of oatmeal must inform the State grain bureau at least a week in advance of customs clearance of the following facts:

(a) Quantity of goods to be cleared.

(b) Probable date of clearance.

(c) Name of country of origin or trade-mark used, and that he has purchased a quantity of domestic oatmeal as contemplated in said paragraph and article of the grain law; and also, if the goods have been sold, a statement to whom the goods have been sold.

If the domestic product has not been sold the grain bureau may, previous to granting the required certificate, demand a contract to the effect that it will be sold to retailers or direct to consumers.

At the same time the importer must affirm in writing that the same quantity of goods will not again be used for securing the certificate mentioned in article 3, paragraph 3, of the grain law.

ART. 5. The customs officials must immediately report the quantities of rye, oats, or oatmeal imported to the grain bureau, stating the quantities, qualities, and country of origin or, in lieu thereof, the trade-mark of the goods, as well as the names of the importers.

ART. 6. The State council, upon the advice of the grain bureau, will, at the beginning of the crop year, determine the proportion of domestic rye to be used with the foreign, giving due consideration to the quality requirements placed by the grain bureau, so that a sufficient market will be found for domestic rye; but in such a manner that the price of domestic rye will not exceed the price of similar customs-cleared foreign goods.

When the supply of domestic rye decreases the State council may, also on the advice of the grain bureau, decrease the requirements as to the proportion of Finnish grain to be used and may, by virtue of article 5 of the grain law, abolish the requirement.

The requirements as to the proportion of oats to be used for oatmeal manufacture shall be determined, amended, or abolished by virtue of the applicable parts of paragraphs 1 and 2 of this article. Similarly on the advice of the grain bureau the State council determines the proportion of domestic flour to be used with the foreign.

ART. 7. When foreign rye flour has been customs cleared and the customs duty thereon paid, it must be transported under supervision of customs authorities to a mill approved by the grain bureau for mixing with domestic flour as contemplated by paragraph 2, article 3, of the grain law. In such mill the flour must be kept under customs seal or otherwise under custom supervision until it has been duly mixed with domestic rye flour.

If the domestic flour is brought to such a mill from elsewhere, it must be transported to such a mill in bags sealed by the producer.

The mill which performs the blending of domestic and foreign rye flour must give a written affirmation to the customs authorities stating that such domestic flour has been made entirely of domestic grain.

The mixing must be done under the supervision of customs authorities in such wise that the flour will contain at least that proportion of domestic flour as is contemplated by the first paragraph of article 3 of the grain law. The mill is bound to perform the mixing for a charge of 8 pennia per kilogram for the whole quantity mixed, which charge, as well as charges of customs officials for performing duties outside their regular offices or during overtime, must be paid by the owner of the flour.

When the mixing has been performed and the products are no longer under customs supervision, the appropriate customs official shall inform the grain bureau of the name of the owner of the flour, the quantity of the mixture, time of mixing, as well as the name of the mill in which the mixing was performed.

ART. 8. The State railway authorities shall give such information to the grain bureau as the latter may require in the enforcement of this statute and the law on which it is based, and the director of the grain bureau or his agent shall have the right to inspect the books and other documents concerning the shipments, transportation, and receipt of goods on the railroads.

ART. 9. Police officials shall, when necessary, assist the grain bureau.

ART. 10. The State council is authorized to give further regulations for enforcing this statute.

FRANCE

French purchases of United States cereals and cereal products are confined, as a rule, largely to wheat bought to supply the strength lacking in the domestic crop. France is also an excellent market for American rice, taking around 6 per cent of the total exports. Only very small quantities of American cornstarch, macaroni, and malt go to France, and that little irregularly.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO FRANCE, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	7,946	8,925	11,832	2,190	1,824	5,242
Wheat flour.....	1,000 barrels.....	1	9	11	5	4	6
Rye.....	1,000 bushels.....	30	90	344	.....	23	17
Corn.....	do.....	5	110	13	22	982	14
Corn meal and flour.....	1,000 barrels.....	.....	87	29	.....	.....	.....
Barley.....	1,000 bushels.....	16	37	325	40	.....	.....
Rice.....	1,000 pounds.....	522	903	7,803	18,443	13,298	16,384
Cornstarch.....	do.....	74	.....	.....	.....	1	19
Macaroni.....	do.....	1	2	.....	.....	.....	.....
Malt.....	1,000 bushels.....	27	.....	.....	2	.....	.....

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—French import duties are stated in paper francs (par, 3.9179 cents United States currency) per 100 kilos (220.46 pounds avoirdupois). The fourth column of the following table shows the rates applicable to imports from the United States converted to dollars at 3.91 cents to the franc. To determine the exact duty in dollars at any particular time, the current exchange value of the franc (ascertainable from local banks and newspapers)

should be employed. Duties are based on gross or net weight as shown in the table below.

As will be noted, for most grains and grain products the general and minimum rates of duty and the rates accorded the United States are the same. In a few instances imports from the United States are subject to the general rates or to a rate intermediate between the general and the minimum. Products from the United Kingdom, Germany, Belgium, Italy, Hungary, Rumania, Yugoslavia, Bulgaria (grain), Argentina, Uruguay, and other countries enjoying most-favored-nation status with France are assessed the minimum rates, while imports from Brazil and Australia are admitted under the general rates. Canadian grains and grain products generally are subject to the minimum rates, but malt, millet, dari, gluten, and rice are assessed the general rates, with an intermediate rate of 390 francs per 100 kilos on potato starch. The terms of the new Franco-Yugoslav treaty concessions on wheat have not been received, but it is understood that they are similar to those of the Yugoslav treaty with Austria. (See p. 11.)

Wheat and rye in the grain, flours and semolina from cereal grains, and bran and related milling residues are exempted from the sales tax of 2 per cent of the duty-paid value which applies on other grains and grain products. All grains and manufactures of grains imported into France indirectly through a European country are subject to a surtax (surtax d'entrepôt) of 3.60 francs per 100 kilos.

Metric units of weight and measure are in use in France.

Tariff No.	Article	Rate of duty ¹		Rate to United States ¹	
		General, paper francs	Minimum, paper francs	In paper francs	In dollars ²
68	Wheat, spelt and maslin:				
	Grain	Per 100 kilos 160.00	Per 100 kilos 80.00	Per 100 kilos 80.00	Per bushel 0.86
	NOTE.—In sheaves, duty is based on one-third of the weight.				
	Crushed and grits containing more than 10 per cent of flour	256.00	128.00	128.00	Per 100 pounds 2.27
	Flour with a rate of extraction of—				Per barrel
70 per cent or over	256.00	128.00	128.00	4.45	
Between 70 and 60 per cent	320.00	160.00	160.00	5.57	
60 per cent and under	370.00	185.00	185.00	6.35	
69	Oats:				
	Grain	60.00	30.00	60.00	Per bushel .36
	NOTE.—In sheaves, duty is based on one-third of the weight.				
	Crushed and grits containing more than 10 per cent of flour	89.00	44.50	89.00	Per 100 pounds 1.58
Flour	100.00	50.00	100.00	1.78	
70	Barley:				
	Grain	30.00	15.00	30.00	Per bushel .36
	NOTE.—In sheaves, duty is based on one-third of the weight.				
Crushed and grits containing more than 10 per cent of flour	45.00	22.50	45.00	Per 100 pounds .80	
Flour	50.00	25.00	50.00	.90	
71	Rye:				
	Grain	70.00	35.00	70.00	Per bushel .35
	NOTE.—In sheaves, duty is based on one-third of the weight.				
Flour	140.00	70.00	140.00	Per 100 pounds 2.48	

¹Based on gross weight unless otherwise noted. Does not include the surtax d'entrepôt or sales tax.

²Converted to dollars at 3.91 cents to the franc.

³Net weight.

Tariff No.	Article	Rate of duty		Rate to United States	
		General, paper francs	Minimum, paper francs	In paper francs	In dollars
72	Maize (corn):	<i>Per 100 kilos</i>	<i>Per 100 kilos</i>	<i>Per 100 kilos</i>	<i>Per bushel</i>
	Grain.....	48.00	24.00	24.00	0.25
	Note.—Corn on the cob dutiable on 80 per cent of its weight.				
	Yellow corn (Bessarabia variety) intended as poultry feed in annual quotas.....	36.60	16.80	36.60	<i>Per 100 pounds</i> .65
	Crushed and grits containing more than 10 per cent of flour.....	76.80	38.40	38.40	.67
	Flour (meal).....	86.40	43.20	43.20	.77
73	Buckwheat:				<i>Per bushel</i>
	Grain.....	25.00	12.50	25.00	0.20
	Crushed and grits containing more than 10 per cent of flour.....	35.00	17.50	35.00	<i>Per 100 pounds</i> 0.62
	Flour.....	40.00	20.00	40.00	.72
74	Malt (germinated barley):	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>	<i>Ad valorem</i>
	Whole.....	30%	15%	30%	30%
	Flour.....	30%	15%	30%	30%
76	Groats, semolina, grits (coarse meal), pearled or cleaned grain, flakes, puffed, and other similar products:	<i>Per 100 kilos</i>	<i>Per 100 kilos</i>	<i>Per 100 kilos</i>	<i>Per 100 pounds</i>
	Of wheat, spelt, or maslin.....	³ 370.00	³ 185.00	³ 185.00	³ 3.29
	Of other cereals.....	80.00	40.00	40.00	.71
76bis	Millet, hulled or cleaned.....	12.00	12.00	12.00	<i>Per bushel</i> 0.11
76ter	Gluten:				<i>Per 100 pounds</i>
	Dry.....	192.00	96.00	192.00	3.58
	Moist, containing 80 per cent or more of water.....	70.00	35.00	70.00	1.24
	Flour enriched with gluten (containing over 20 per cent of gluten).....	192.00	96.00	192.00	3.58
77	Semolina in the form of pastes (macaronis, etc.) and Italian pastes.....	400.00	200.00	200.00	3.55
79	Rice:				
	In the husk.....	4.20	4.20	4.20	.075
	Broken.....	8.40	8.40	8.40	.15
	Whole, in meal and grits.....	34.00	34.00	34.00	.61
82	Dari, millet, and canary seed:				
	Grain—				
	Not husked nor peeled.....	9.00	9.00	9.00	.16
	Husked or peeled.....	12.00	12.00	12.00	.21
	Flour.....	12.00	12.00	12.00	.21
165	Bran of all kinds of grains.....	.80	.80	.80	.014
318	Starch (raw or imperfect and other, liquid, in paste, or otherwise), not perfumed:				
	Of wheat, spelt, or maslin.....	³ 720.00	³ 180.00	³ 220.20	³ 3.91
	Of other grains.....	600.00	150.00	220.20	3.91
319	Starch of potatoes or indigenous feculae.....	480.00	120.00	480.00	8.53

³ Net weight.

Export duties.—No duties are collected on grain or grain products exported from France.

TEMPORARY ADMISSION

The French call their system of temporary duty-free admission of raw or semimanufactured products for manufacture for export "admission temporaire." This régime is called by different names in different countries, as, for example, "drawback" in most English-speaking countries and "veredelungsverkehr" (improvement trade) in the German areas. The purpose of this concession is to assist domestic manufacturing exporters in competing with foreign industry

by providing duty-free importation of the materials of foreign origin to be used in the manufacture of finished products for exportation. In certain cases this is accomplished by manufacture in bond for export, in others the duty is deposited and then refunded upon exportation within the specified time.

In France "admission temporaire" was definitely established by article 5 of the law of July 5, 1836, although the law of December 17, 1814, had accorded to the executive of the State the authority to reduce the customs duties upon prime materials necessary to manufacture.

The law of March 27, 1817, admitted madder roots for grinding in certain provinces, to be exported within six months. With the view of favoring the importation of foreign grains, the law of January 29, 1819, permitted the exportation of flour under the condition that the importer had previously brought in and placed in internal trade a quantity of foreign grain of the same kind in the proportion of 500 kilos of grain to 300 kilos of reexported flour. The grains so brought in and the flour reexported were not subject to any duty at time of importation or exportation. This privilege was withdrawn in 1823, but was reestablished five years later under a more strict surveillance.

The ordinance of September 23, 1828, provided, notably, that the rendering into flour of each kind of grain should be determined by a local commission and that the exporters be required to place in the warehouses flour from the identical imported grains.

Upon complaint of agriculturists the Government replaced the 1828 ordinance by one of July 28, 1835. This withdrew again the privilege of temporary admission for hard wheat and maintained it only for soft wheat, requiring for each 100 kilos of grain imported the exportation of 78 kilos of fresh, white flour, bolted from 30 to 32 per cent, with necessity for identical reexportation within two months. This law was replaced by the law of July 5, 1836, already mentioned, which permitted the temporary importation of foreign products intended for manufacture or to receive a finishing process, under bond to reexport or place the manufactured product in the warehouse for export within a period of six months, and provided that formalities and conditions governing this privilege should be established. The products which could be introduced under this system were determined by the authorities.

Various decrees from time to time granted and controlled "admission temporaire" for products other than grains. Permission had to be expressly granted by law or Government decision before any product could enjoy the privilege. Among the articles on this list are wheat; maize for manufacture of starch, glucose, and alcohols, grits, semolina, and meal or flour; barley for making malt and glucose; and rice.

It was necessary to export in finished form the identical products which had been imported. In order to insure this required "identity" the products were stamped or sealed by the customs, and if this was inadequate the product submitted for exportation was inspected and verified by Government experts. This requirement for "identical" exports was maintained until 1850, although protested by the industries manufacturing for export, samples of the raw materials being taken for purposes of comparison and identification.

The decree of January 14, 1850, substituted for "identical" exports a provision for "equivalent" products, granting to millers the right to substitute flours made from native wheat for that ground from higher-quality foreign grain so long as the proper proportion of flour was submitted for exportation, removing thereafter practically all control over the temporary importation of grain so long as a pure-flour product was reexported, the imported grain being placed at the entire and free disposition of the importers. The customs authorities contented themselves with knowing that the flour was pure and of the grain imported, in good condition, and bolted in the degree declared.

Eleven years later the decree of August 25, 1861, removed the necessity to export the flour by way of the same zone in which the wheat was imported. Under this decree an importer could import by a southern port, turn the grain into local trade, and then purchase flour made from an inferior grade of domestic grain in the North and East of the country and export it within the fixed period, thus flooding the market and depressing prices in the South, greatly to the disadvantage of local agricultural interests. This inequality gave rise to investigation by the Government, and as a result a decree was issued on September 18, 1873, compelling exportation of the flour to take place from the same customs zone in which the grain had been imported.

Following this restriction, temporary admission was given considerable impetus by the marked increase in the import duty on wheat in 1887. Mr. G. Pallain reports that during the period 1881-1884 the quantity of grain entered under temporary admission was between 1,000,000 and 1,500,000 quintals, whereas 2,049,000 quintals were so registered in 1888, 2,186,000 quintals in 1889, and 3,376,000 quintals in 1891. A temporary reduction in duty caused a decrease in the quantity of temporary imports in 1892, but in 1893 these entries had again reached 2,995,000 quintals.

Again complaint was made, this time by the millers, with the result that a law was passed in 1894 requiring payment of the warehouse tax, without reimbursement at reexportation, on grains imported by way of warehouses, and that flour made therefrom and later entered for consumption, instead of being reexported, should be assessed the proper duty with interest from the date of importation of the grain.

Prior to 1896 four types of flour according to percentage of extraction were permitted in temporary admission, namely, 60, 70, 80, and 90 per cent of extraction for all wheats, whether hard or soft. The decree of July 29, 1896, reduced these ratios for soft wheat to 50, 60, 70, and 80 per cent and for semolina from 55 to 50 per cent, with specified amounts of bran per 100 kilos of wheat. If the bran was not exported, import duty on the required amount of bran was assessed. This reduction of the ratio of soft-wheat grindings removed certain milling abuses which had permitted the presence of too much bran in the high-rate-extraction flours.

This decree also enlarged the zones into five major zones and authorized the exportation of flour through any customs bureau situated within the major zone through which the grain had been imported.

It was followed by a further decree of August 9, 1897, which reestablished freedom of reexportation by the ports having entrepôts réels (warehouses under customs guard) and by all customs bureaus open to transit or entry of merchandise taxable at more than 20 francs per 100 kilos, without reference to zone of importation, and which made slight changes in the amounts of flour of prescribed extraction ratios to be presented for exportation. Again it became sufficient that exports conform to required purity and extraction percentage only.

In the meantime the duties on wheat had been raised by a law of February 27, 1894, being then 7 francs per 100 kilos, giving an added impetus to temporary admission. Quoting further from Mr. G. Pallain: "The average of wheat entries in temporary admission during the period 1890-1895 was 2,434,000 quintals and from 1896 to 1901 4,831,000 quintals."

The heavy harvests of 1898-99, with consequent reductions in grain prices, led to agitation against the temporary-admission régime, with many counter proposals by the agriculturists, resulting in the law of February 4, 1902, modifying the system and instituting a kind of drawback. It became necessary for declarations for exportation to be presented by the importing miller himself, and to forward the exported product direct from the importer's own establishment to the office of export or to the manufacturer of the paste or bakery products. The grain could be imported for transforming into bread flour and other flours, semolina, or grits, or for the manufacture of food pastes, starch, sea biscuits, sweet crackers, etc. Not less than 150 kilos of grain could be brought in at one time. Reexportation had to take place within two months from the time of importation and within four months when transferred to a manufacturer of pastes or of sea biscuits or sweet crackers, who had to assure the reexportation of the finished product. When reexportation was proven, the amount to cover the duties was refunded to the importer, but the warehouse tax was retained in the treasury, as under the earlier law.

The extraction ratios and proportions presented for reexportation were again revised slightly for all types of flour, with more elaborated grades. The full details of the regulations and grades and proportions to be delivered for reexportation and other handling requirements will not be given here. A point of radical variance from the old régime was the provision in article 4 of this law that manufactured grain products placed in warehouses for exportation within the prescribed time, but not sent out of the country, could not be deemed as exported and subject to drawback under the law. This law was amended by the law of June 28, 1912, which extended the period for reexportation to three and five months, respectively, and abrogated article 4 of the previous law, thereby restoring the provision that flour, etc., deposited in customs or bonded warehouses (réel or fictif) should be considered as exported and subject to refund of the duty, and provided further that if the products were placed in internal trade for consumption within the country they should be dutiable at the rate applying on such products of foreign manufacture.

The temporary-admission régime was suspended during the World War and for some time afterwards. On September 19, 1921, a notice was published reestablishing the temporary admission of wheat as in effect prior to August, 1914. On February 8, 1922, maize was again permitted temporary importation under the pre-war conditions established by the law of March 29, 1910, and a decree of May 5, 1911, and other products were restored to the old régime from time to time.

A decree of October 11, 1924, stipulated that flour from soft wheat of regulation extraction should not be offered for export in place of imported hard grain, but this decree was abrogated on June 13, 1928.

On December 1, 1929, a general law in regard to the trade in wheat, requiring a fixed percentage of domestic grain to be mixed with all imported grain ground within the country, also further regulated the temporary-import régime. It made compulsory the reexportation of the product from the manufacture of the imported grain within three months and added a penalty for failure to comply with this provision in addition to the payment of the import duties. Articles 3 and 4 of this law deal with temporary importation of wheat in the following terms:

ART. 3. The system of temporary admission defined by the laws of July 5, 1836, July 11, 1892, February 4, 1902, and June 23, 1912, is completed and modified as follows:

The privilege accorded importing mills to retain within national boundaries the whole or part of flour, semolina, or groats resulting from the milling of foreign wheat is withdrawn. The importer upon receipt of a temporary-admission permit must guarantee to reexport within a period of three months a fixed quantity to be determined by decree of flour equivalent to the wheat so imported. In default of this procedure the same penalties as previously mentioned will be enforced. The system of control to be applied will be determined by decree. Should the importer fail to reexport within a period of three months, the amount of the duties consigned will be appropriated by the treasury, and, in addition, the offender will be liable to payment of double duty rate applicable to quantities not reexported. In case of a second offense a triple duty rate will be applied.

As a transitory measure the provisions of the present article and especially those pertaining to reexport requirements within a 3-month period apply to all wheat imported under temporary admission since November 17, 1929.

The storage, in public or private bonded warehouses, of wheat, of derivatives or allied products, imported under the system of temporary admission, does not constitute reexport of wheat so admitted.

ART. 4. Within the limits of the total quantity of wheat imported under the system of temporary admission during the months of July and August, 1929, and also within the limits of remaining funds resulting from consigned duties on wheat thus imported, corresponding quantities of wheat exported within a period of three months following the promulgation of the present law, whether or not converted into flour, will be entitled to reimbursement of customs duties under conditions which will be determined subject to a decree based on proposals of the Ministries of Agriculture, Commerce, and Finance.

A decree of December 3, 1929, continued provisionally in effect the temporary-admission régime as in force prior to December 1, 1929, and a decree of December 5 of that year regulated the reimbursement of duties when the milled products are presented for reexportation. From time to time during December, 1929, and early 1930 various minor changes in the administration of the regulations were made. Not being of prime importance to the American exporter, these changes are not discussed here. The decree of May 20,

1930, however, set up new grades or types of flour and semolina, with new extraction ratios and percentages of finished products to be presented for reexportation to audit the millers' accounts against the imported products, and permitted either the exportation of the bran residue or its importation with payment of regular import duties in effect for bran. The former provision whereby corresponding quantities of the requisite grades of flour in compensation for wheat imported under temporary régime was also continued in effect.

New grades of flour and semolina were again established by decrees of July 10 and August 8, 1931, and the latter decree provided more rigid control of temporary imports of hard wheat, requiring the exportation of an equivalent quantity and quality of the hard wheat products, but made no change in the reimbursements for the reexported product.

The temporary free admission of maize and barley for the manufacture of glucose, alcohol, malt, and starch is similarly governed by the law of March 31, 1896, by decrees of February 26, 1891, February 18, 1893, March 9, 1902, and November 25, 1896 (art. 5), the finance law of April 16, 1930 (art. 64), and a decree of July 27, 1930.

In the same way the temporary importation of rice to be polished, etc., for export trade is governed by the ordinance of May 21, 1845, and the decree of June 1, 1864.

IMPORT CERTIFICATES

The French very early employed import certificates by which grain imported in the south for reexportation as milled products was retained there when the supply of good grain was insufficient to meet the domestic requirements and under the "titres d'acquits à caution" the required exportation was satisfied by the exportation of domestic products ground in the northern territories where the grain was more abundant even if not of the grade of the imported grain. (This form of transaction has just been discussed under "Temporary admission.") This system has been modified from time to time, with practically all of its advantages withdrawn in 1873 following complaints of the agriculturists. This restriction was later restored but modified by various decrees. This titre has never been used as have the einfuhrscheine of the German-speaking areas of Europe, where these certificates are negotiable and may be used to pay duties on other imports.

MARKING

Goods in general intended for importation into France need not be marked to show country of origin except when the French language, or the name of a French town or of a firm established in France, or other suggestion of French origin is used on the label or container. In that case either the name of the country of origin or the word "importé" must appear on the labels in easily noted type. False indication of origin is prohibited.

Although not required, an indication of the weight in kilos on the outside of cases is a convenience in clearing packages through the customs.

DOCUMENTATION

The same documents are required on all kinds of shipments to France. No documents are necessary on shipments valued up to \$20. If a visa is requested on shipments valued not over this sum, there is no charge for the visa. The present French documentary requirements and fees may be summarized as follows:

Certificate of origin.—Since most goods of American origin are subject to duties below the general or maximum tariff in France, it is advisable for shipments to France to be accompanied by a certificate of origin, which should be presented to a French consul in the United States for legalization. The consular fee for legalizing this document is \$1.

Consular invoice.—Shipments of goods dutiable in France at ad valorem rates (according to price or value) should have, in addition to the certificate of origin, a legalized consular invoice showing the value of the goods. The consular fee for legalizing this document is \$1.

Combined document.—The certificate of origin and the consular invoice may be combined into a single document which, provided it contains the full information required on each separate document, is acceptable as fulfilling the French requirements. The fee for the legalization of the combined document is \$1.

Commercial invoice.—Whether the goods are dutiable at specific or at ad valorem rates, a commercial invoice should accompany all shipments to France for the purpose of sales-tax assessment. No visa is required on this document.

No fee is charged for the visa of certificates of origin and consular invoices on shipments of goods valued at less than \$20.

Consular invoices are not required on goods dutiable at ad valorem rates when imported into France by parcel post or airplane. However, such goods, subject to lower than the general rates of duty, should be accompanied by a visaed certificate of origin.

All imported or domestic goods are liable to a sales or luxury tax according to the nature of the goods, and a commercial invoice should therefore be furnished the customs authorities in order to avoid their placing an arbitrary value thereon. This invoice is not required to be certified, but it must include certain statements to guide the authorities in levying the tax.

The documents (commercial invoice, ocean bill of lading, and consular documents when required) should go forward under separate cover—not in a package of merchandise.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

Import licenses issued by the Ministry of Agriculture are required for the importation of foreign wheat into France by a decree published in the Journal Officiel for November 11, 1931. Wheat imported under the temporary admission régime (for milling in France and subsequent exportation of a corresponding quantity of flour) is

excepted from the application of the decree. The declared purpose of the measure is stated to be strict enforcement of the maximum proportion of imported wheat permitted to be used in the milling of flour for consumption in France.

The law of December 1, 1929, controlling the trade in wheat, provided among other things that flour manufactured in France should be made with a minimum of 97 per cent of domestic grain, thus limiting the content of foreign grain to 3 per cent. This proportion was changed by a ministerial decree of July 26, 1930, to 90 per cent minimum of domestic grain and a maximum of 10 per cent of foreign wheat, and by a decree of April 15, 1931, to 85 and 15 per cent, respectively, and almost immediately to 80 and 20 per cent by a decree of April 18, 1931. This proportion was again readjusted to the domestic stocks on hand by a decree of April 27, 1931, allowing a minimum of 75 per cent of domestic wheat to a maximum of 25 per cent of foreign grain.

It was again revised shortly afterward by a decree published June 17, 1931, which increased the percentage of foreign grain permitted in the milling of flour to a maximum of 30 per cent and decreasing the required amount of domestic wheat to 70 per cent pending the arrival of the new crop on the market in condition for grinding; but on June 30, 1931, a decree was issued reducing the amount of permitted foreign wheat to a maximum of 25 per cent, followed on July 4 by a decree changing the maximum to 20 per cent, a still further reduction on July 10 to a maximum of 15 per cent, on July 25, 1931, to a maximum of 10 per cent and on November 25, 1931, to 3 per cent. By February 25, 1932, it was again at 25 per cent.

The wheat law of December 1, 1929, mentioned above, regulated other phases of the wheat trade in addition to specifying the permissible proportion of foreign to domestic grain. It authorized the regulation of extraction of flour for domestic trade and stipulated that all stocks of foreign and domestic wheat and wheat products should be declared and registered with the prefect of the department in which the mill was located. Rye was to be permitted as a substitute for wheat flour in the manufacture of breads for domestic consumption. The provisions in regard to the temporary-import régime have been discussed. (See p. 63.) The codified text of the customs law was also modified to permit the Government to increase by decree the customs duties on cereals and cereal products and on certain other agricultural products.

Furthermore the Minister of Agriculture was authorized to regulate by decree the proportion of Algerian hard wheat and of wheat from Tunisia and Morocco to be compulsory in the manufacture of semolina, macaroni, sea biscuits, and allied products. This ratio was fixed by a decree of June 29, 1930, at a maximum of 30 per cent foreign hard wheat in semolina, which necessitated the use of at least 70 per cent of the hard grain product from the territories of northern Africa.

The extraction ratio in the milling of flour has been modified from time to time. It appears that the actual ratio in Paris on which the price of flour is determined is 68 per cent for domestic wheat and 73 per cent for foreign grain. These ratios are not fixed officially by Government decrees, but by a commission composed of trade and Government representatives.

There are no import restrictions or quotas governing the importation and sale of wheat, nor any monopoly or other form of Government control regulating wheat imports.

The French Government has not established special legal standards similar to those of the United States Department of Agriculture which apply to the import or export of grain. United States grain grades, although not officially recognized, have been generally accepted by the French trade. Instances have been reported of a few importers who have recently required samples of shipments in addition to official Government certificates. When shipments offered for import do not measure up to specifications of the contract or to the United States certificate of quality, disputes are usually settled between buyer and seller by mutual concessions or through customary legal procedure.

Government interference in the wheat trade is limited practically to legislative measures regulating the minimum percentage of domestic wheat used in the manufacture of flour and special provisions controlling the importation of wheat under the régime of temporary admission. In fact, the force of competitive influences largely directs the whole trade in France, and Government interference is exerted only in instances of fraud or violations of pure food laws.

Sizes of packages are not specified by official regulations.

FLOURS

There are no import restrictions or quotas governing the importation and sale of flours, nor any Government or private monopoly of the trade.

The practice of mixing other grain flours in the manufacture of wheat bread is prohibited, with the one exception that a mixture of 3 per cent of broad-bean flour (*farine de fèves*) is permitted. A small percentage of bean flour is considered by millers to improve the quality of wheat bread.

Wheat flour must not be blended with flours of other grains, but there are no official standards for moisture, ash, acidity, or protein content. The qualities of wheat entering into commercial transactions are determined exclusively on the basis of samples. However, the Association Nationale de la Meunerie Française, an organization which includes as members a large proportion of the flour-milling companies of France, analyzes individual shipments, a practice which to a certain extent tends to establish unofficial but recognized standards of quality. Two typical reports issued by the National Millers' Association, one for a shipment of Manitoba No. 1 and the other for a shipment of domestic wheat, are given below.

Analysis of Manitoba No. 1

Characteristics of wheat:	
Specific weight	80.00
Foreign bodies .....	.66
Waste—	
Chips .....	.90
Crushed wheat	3.14
Moisture	13.04
Sample grindings: Extraction ratio in the milling of flour at the Laboratoire de l'École de Meunerie, per cent	65

Analysis of flour:	
Moisture-----	16. 18
Dry gluten-----	11. 55
Hydrated gluten water-----	63. 80
Characteristics of gluten: Short, firm.	
Experiments in bread making:	
Amount of water absorbed by 100 kilograms of flour--	<u>67. 50</u>
Observations on:	
Dough--	
Kneading, short, stiff at beginning; during kneading becomes very stiff, elastic; 17 plus 20-----	37. 00
Fermentation, good, general-----	18. 00
Consistency, good, very elastic-----	20. 00
Bread--	
Exterior aspect, good, well risen; 17. 50 plus 18.50-----	36. 00
Crumb, good-----	16. 00
Odor, good-----	15. 00
	<u>142. 00</u>

Analysis of domestic wheat

Characteristics of wheat:	
Specific weight-----	80. 50
Foreign bodies (of which garlic 0.05 per cent)-----	. 44
Waste--	
Chips-----	. 14
Crushed wheat-----	1. 60
Moisture-----	13. 02
Sample grindings: Extraction ratio in the milling of flour at the Laboratoire de l'École de Meunerie, per cent----	
	65
Analysis of flour:	
Moisture-----	15. 42
Dry gluten-----	8. 19
Hydrated gluten water-----	68. 10
Characteristics of gluten: Short, rather soft.	
Experiments in bread making:	
Amount of water absorbed by 100 kilograms of flour--	<u>62. 00</u>
Observations on:	
Dough--	
Kneading, short, rather soft at beginning; after the second kneading becomes firmer and rather elastic; 15 plus 17-----	32. 00
Fermentation, good, general-----	16. 00
Consistency, supple, elastic-----	16. 00
Bread--	
Exterior aspect, good, well risen; 16.50 plus 17.50-----	34. 00
Crumb, good-----	17. 50
Odor, very good-----	17. 00
	<u>132. 50</u>

Bleaching is definitely permitted, and there are no rigid regulations limiting the kind of bleaching agent used or the permissible amount. If, however, bleaching agents injurious to the consumer are employed, the milling company is subject to prosecution on the charge of fraudulent manufacture and sale of merchandise.

There are no restrictions as to the manufacture of self-rising flours which contain baking powder or other leavening agents. As stated in the preceding paragraph, if individual instances are discovered wherein ingredients employed are proved injurious to pub-

lic health, the continued use of such ingredients can be suppressed by Government authority.

No official certificates of analysis or quality are required in France. Transactions are satisfactorily consummated when flour deliveries conform to standards of quality implied by previously submitted samples.

There are no regulations which govern the size of packages which may be offered for sale.

MACARONI AND SIMILAR FOOD PASTES

French regulations prescribe that a minimum of 70 per cent North African wheat is required in the manufacture of macaroni. Under the provisions of a ministerial decree of June 28, 1912, macaroni and similar products may be artificially colored with vegetable dyes (except gamboge and monkshood) and naphthol yellow S containing 5 per cent or more of ponceau RR.

Macaroni and other pastes manufactured with eggs must contain a minimum of three eggs per kilo and may be colored with a color recognized to be inoffensive through usage, which must be declared.

The Congress de Paris of 1906, in applying the law of 1905 relating to the repression of frauds, made no definite provisions for the use of powdered eggs or of frozen yolks. According to commercial practice, however, it appears that yolks of this type may be employed on condition that they have not been preserved with antiseptic substances such as boric acid. The quantity of these products entering into the manufacture of macaroni or other pastes containing eggs must be equivalent to the requirement mentioned above pertaining to fresh eggs.

GERMANY

Germany, in direct imports and transshipment takings, ranks second as a continental European market for United States wheat and flour and in addition absorbs substantial quantities of American rye and barley. German imports of corn are drawn mainly from Argentina and the Balkans, the United States having but a meager share in this trade. No corn meal is shipped from the United States to Germany. Most of the flour shown in American official statistics as exported to Germany does not remain there, but goes to inland European countries through the German free ports. Germany is also one of the principal markets for American rice, and formerly took considerable quantities of cornstarch; but this trade has almost disappeared since a large American branch factory was established there.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO GERMANY, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat	1,000 bushels	2,504	6,877	5,472	2,117	3,754	2,431
Wheat flour	1,000 barrels	1,085	657	656	341	409	368
Rye	1,000 bushels	6,175	588	1,918	943	94	
Corn	do	224	520	310	2,765	3,685	1
Barley	do	6,538	1,205	10,315	12,870	4,543	
Rice	1,000 pounds	2,982	10,560	40,651	42,467	42,285	33,944
Cornstarch	do		22	1,562	1,134	10	
Macaroni	do	3	5			1	9
Malt	1,000 bushels					35	

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—German import duties are stated in gold reichsmarks (par, 23.82 cents United States currency) per 100 kilos (220.46 pounds avoirdupois), but when converting to dollars the current exchange value of the reichsmark (ascertainable from local banks and newspapers) should be used. In the third column of the tabulation below the duties have been converted to United States currency at 23.816 cents to the reichsmark.

In May, 1931, millers were permitted to import an amount of wheat equivalent to 20 per cent of the total quantity of wheat (foreign and domestic) ground by them during April, May, and June, 1930, at the rate of 20 reichsmarks per 100 kilos. This concession was first granted through June 15, 1931, but was extended through July 15, and later through December, 1931.

Where there are no conventional rates of duty, the general tariff rates apply to food products from the United States. The conventional rates, where provided, apply to imports into Germany from the United States, the United Kingdom, Italy, Belgium, France, and other countries receiving most-favored-nation treatment. Imports from Canada, Australia, Argentina, and Brazil are subject to the general rates. Item 9 is dutiable on gross weight, but for other items tare deductions from gross weight have been provided.

Germany is understood to have granted to Rumania in the treaty of June 27, 1931, preferential reductions on corn and barley, applying to imports of such commodities from Rumania only. While the text of this treaty—which will require approval by countries with most-favored-nation status with Germany—has not yet been made public, it is reported that these concessions amount to a reduction of 60 per cent of the duty on Rumanian corn and 50 per cent of the duty on Rumanian barley.

In the treaty with Hungary of July 18, 1931, Germany granted a preferential reduction of 25 per cent below the existing autonomous rate of 25 reichsmarks per 100 kilos—that is, a rate of 18.75 reichsmarks per 100 kilos—on Hungarian wheat, this preference to apply to Hungarian wheat only. Hungary is to benefit also by reductions in the German duties on fodder barley and corn equal to those granted to Rumania. This agreement provides also that imports of Hungarian wheat into Germany under the reduced rates shall not substantially exceed the average shipments from Hungary to Germany during the last four years. (Germany's imports of Hungarian wheat range from less than 1 per cent to about 3 per cent of its total imports of wheat.) It was agreed that the exclusive preferential reductions should, before being placed in effect, be approved by the countries having most-favored-nation status with Germany.

So far neither of these treaties has received the required approval. In the exchange of notes with Hungary December 21, 1931, in regard to the treaty, these proposed concessions were excepted.

There is a sales tax of 0.85 per cent on all importations and turn-overs of grains, flours, bran, and other milling products (item 163), and 2 per cent on other grain products.

Metric units of weight and measure are in use in Germany.

Tariff No.	Article	Rate of duty ¹		Rate to U. S., dollars ²
		General, reichsmarks	Conventional, reichsmarks	
1	Rye Tare: In sacks, 1 per cent. NOTE.—In case of movements in the price of rye, the Government shall reduce or increase the rye duty. A price of 230 reichsmarks per ton is regarded as the annual average price. The question of the necessity of customs-duty modification must be considered at latest on the expiration of a period of six months. Notwithstanding these provisions, the Government is bound to prevent, by every means in its power, an increase in the price of bread in excess of the average price established by the statistical bureau for the 6 months immediately preceding the entry into operation of the present law (namely, the law of Mar. 28, 1931).	Per 100 kilos 20.00	Per 100 kilos	Per bushel 1.21
2	Wheat and spelt Tare: In sacks, 1 per cent. Hard wheat for the manufacture of wheat starch and hard-wheat groats or semolina, under customs control Only semolina mills in operation prior to Oct. 1, 1931, may import hard wheat at this rate, which expires on July 31, 1932 (unless extended). NOTE.—In case of movements in the price of wheat, the Government shall reduce or increase the wheat and spelt duty. A price of 260 reichsmarks per ton is regarded as the annual average price. The question of the necessity of customs-duty modification must be considered at latest on the expiration of a period of six months. Notwithstanding these provisions, the Government is bound to prevent, by every means in its power, an increase in the price of bread in excess of the average price established by the statistical bureau for the 6 months immediately preceding the entry into operation of the present law (namely the law of Mar. 28, 1931). NOTE to Nos. 1 and 2.—The decision as to price changes, in accordance with the detailed regulations of the Reichs cabinet, shall be based on the average quotations per ton, spot delivery, on German grain of the kind in question, on and after September 1, 1929, on the following specified exchanges: For rye, on the Berlin, Breslau, and Königsberg Exchanges; for wheat, on the Berlin, Breslau, and Magdeburg Exchanges.	25.00		1.62
3	Barley: For fodder, under customs control— Provided evidence is produced that an amount of home-grown barley, potato flakes, or other agricultural products or by-products corresponding to the barley to be imported. NOTE.—For every 100 kilos of home-grown potato flakes or of home-grown barley purchased, 300 kilos or 200 kilos of fodder barley, respectively, may be imported at the reduced rate. The domestic products must be purchased from the Government Cereal Corporation at Berlin. Furthermore, for every 100 kilos of marked rye or/and potato flakes purchased, 200 kilos of fodder barley may be entered at a reduced rate. Other Other	11.25		.73
		4.00		.21
		18.00		.94
		20.00		1.04
4	Oats Tare: In sacks, 1 per cent. NOTE.—In the event of a variation in the economic situation, the Government shall reduce or increase the duty on oats.	16.00		.56
5	Buckwheat	5.00		.26
6	Millet (Panicum and Italian millet)	15.00		.81
7	Maize and dari NOTE.—Maize is under Government monopoly.	2.50		.15

¹ Conventional rates, where provided, apply to the United States; otherwise the general rates. Does not include sales tax.

² Converted to dollars at the rate of 23.816 cents to the reichsmark.

Tariff No.	Article	Rate of duty		Rate to U. S., dollars
		General, reichsmarks	Conventional, reichsmarks	
		<i>Per 100 kilos</i>	<i>Per 100 kilos</i>	<i>Per 100 pounds</i>
8	Other cereals not specified. NOTE TO NOS. 1 TO 8.—Grain in sheaves as directly gathered on the field is subject to one-half of the duty on cereals in the grain.	1.50		0.15
9	Malt (except roasted or ground)	34.67		3.71
10	Rice, unpolished. NOTE.—Unpolished rice for the manufacture of starch, under customs control.	1.50		1.16
		Free.		Free.
162	Milling products from grain, rice, and pulse: Flour, even baked or roasted. Tare: Barrels, 13 per cent; sacks, 1 per cent.	43.17		<i>Per barrel</i> 9.01
163	Rice, polished. Polished rice for manufacture of starch, under customs control.	4.00	2.50	<i>Per 100 pounds</i> .27
164	Pearled grain, grits and groats of grain, also rice groats. Tare: Cases, casks, and baskets, 13 per cent; bags and sacks, 6 per cent.	51.50		10.93
165	Other milling products of grain (even malted) or of pulse; also rolled rice. Tare: Cases, casks, and baskets, 13 per cent; sacks, 6 per cent. NOTE TO NOS. 162, 164, and 165.—In cases of local necessity the Bundesrat is empowered to allow, for certain districts, the duty-free importation, otherwise than by post, of mill produce (except rice, groats, and rolled rice) in quantities not exceeding 3 kilos, for inhabitants of the frontier district. The exemption from duty granted under the conventions in favor of imports from Switzerland is not limited to any particular local districts, nor will proof be required that any local necessity exists.	51.50		5.57
173	Starch, green or dried, even powdered? Put up for retail sale— Wheat and rye starch Other Otherwise put up— Wheat and rye starch Other Tare: In cases, 14 per cent; in casks, 9 per cent; in sacks, 1 per cent; for starch except liquid starch.	67.50 29.00 62.50 24.00		7.21 3.59 6.77 2.59
192	Bran, including compressed maize bran (maize oilcake) fit only for cattle feed. Rice waste (from husking and polishing rice) used exclusively as cattle feed.	10.00		1.08
200	Alimentary pastes (noodles and similar unbaked products of flour, groats, or gluten, also potato noodles). Alimentary pastes (noodles and similar unbaked manufactures of flour, groats or gluten). Tare: Cases and casks, 14 per cent.	40.00	36.25	4.33 3.92

¹ 1½ of the duty on barley, plus 8 reichsmarks, based on gross weight.

² Double the duty on wheat, plus 1.50 reichsmarks.

³ Double the duty on wheat, plus 1.50 reichsmarks per 100 kilos.

⁴ Double the duty on wheat, plus 16 cents per 100 pounds.

⁵ Does not include starch powders for toilet purposes.

Export duties.—There are no duties on exports from Germany.

TEMPORARY ADMISSION

The system of temporary duty-free admission of raw materials in Germany is known as *veredelungsverkehr*, or "improvement trade." The privilege as now in effect is governed largely by the regulations of April 5, 1906, under provisions of the customs law as revised from time to time.

Article 115 of the customs union act of 1869 (still effective) provided that products "coming in to be manufactured, completed, or

repaired and then reexported may be exempted from payment of customs duties." The customs law of July 15, 1879, elaborated the general provisions of the 1869 law in regard to the improvement trade in grains. Article 7 reads in part:

7. (1) For the articles named in No. 9 of the tariff (cereals, etc.) when exclusively intended for sale beyond the German frontier, transit depots without official custody will be allowed, in which these articles may be dealt with and repacked without restraint by previous declaration, and the process of mixing with domestic goods may be carried on within them, upon condition, however, that when the mixed wares are exported the percentage of foreign grain in the whole is to be considered as duty-free quantity for transit. For wares of the kind above described, intended for sale either at home or abroad, such transit depots may be allowed. * * *

(3) For millers' wares a relaxation will be conceded to the percentage of foreign grain used in the manufacture of such wares. The entry of such wares in a customs warehouse with official custody shall be assimilated to exportation. The proportions of cereal to flour mentioned above will be established by the Bundesrat. Foreign cereals cleared by the administration for mills and those deposited in places declared to the fiscal agents as intended for the storage of such cereals may not be sold in their natural state except with the permission of the administration. Every infraction of this restriction shall be punished by a fine not exceeding 1,000 marks.

(3a). [Covers temporary admission of oleaginous seeds and fruits in a similar way.]

This law was in turn modified by the law of June 23, 1882, so that millers grinding for export in their own establishments could import free of duty a quantity of foreign grain corresponding to the amount of ground products exported. Article 1 of that law, amending paragraph 3 of section 7 of the law of 1879, reads:

ARTICLE 1. Section 7, paragraph 3, of the law of July 15, 1879, pertaining to the duties charged in German customs districts, shall be replaced by the following text:

Owners of mills, when exporting their ground products, shall be exempted from payment of import duties on a quantity of foreign grain shipped to the mill corresponding to the quantity exported. Storage of milled products in a customs warehouse under official seal shall be regarded as equivalent to exportation. The Bundesrat shall establish provisions governing the profit sharing to be considered in such cases. Foreign grain cleared by the customhouse, as well as all others stored in the places provided by customs officials for warehousing grains, may be sold unprepared only with the consent of the customs officials. Violations of these provisions shall be punished with a fine amounting to as much as 1,000 marks.

This privilege was extended to vegetable-oil mills in 1885 and to malt plants in 1894. The law of April 14, 1894, permitted the re-exportation of the manufactured milled product without reference to its identity in relation to the imported grain. This law was incorporated in the law of December 25, 1902 (effective from March 1, 1906), which is the customs law still in force. The 1894 enactment also instituted for the first time the einfuhrschein, or import-certificate, system which is discussed below; the text thereof is given on pages 75 and 76.

The regulations governing the improvement trade have been amended from time to time. Operation of grist mills and malt houses was controlled by laws of 1900 and 1906 (barley); the manipulation of rice, by laws of July 28 and September 26, 1888, as amended in 1891, 1894, 1895, 1896, 1898, and 1903. The improvement-trade ordinance of April 5, 1906, governs the temporary admission of products in general and provides that the period of 3 months for

reexportation of the finished product may be extended for a further period of 12 months upon request, if conditions warrant. For imports in general, strict identity must be maintained, although that is not true of grains in the improvement trade.

The provisions of the customs law of December 25, 1902, mentioned above, are:

CUSTOMS LAW OF DECEMBER 25, 1902

ARTICLE 11. 1. Whoever exports from the free circulation of the customs territory rye, wheat, spelt, oats, buckwheat, barley, pulse, colza, and rapeseed in a quantity of at least 500 kilos shall, on demand, be entitled to a warrant authorizing him to import, duty free, a quantity of the same products corresponding to the amount of the duty represented by the said warrant, within a period (which in no case can exceed six months) to be fixed by the Bundesrat.

Clearance for export of the above-named products with application for issue of import warrants must be effected through customhouses designated by the chief financial authorities of the respective State. * * *

[Transit warehouses were established and no restriction or declaration of the products was required. Foreign merchandise could be mixed with domestic products provided the quantities intended for export were carried to the credit of the warehouse account.]

3. Millers or malsters shall, on reexportation of their products, receive warrants for a corresponding quantity of cereals or pulse. The yields of these products which have to be taken into account shall be determined by the Bundesrat.

4. [A compensation shall be allowed to oil-mill owners, etc.]

5. Goods entering a bonded warehouse or a private warehouse jointly locked by the customs shall, within the meaning of subsections 1 and 4, be assimilated to exports.

Under paragraph 12 goods taken from bonded warehouses for consumption within the country were subject to interest at 4 per cent on the duties for the full time of storage.

IMPORT CERTIFICATES

The *einfuhrschein*, or import-certificate, system in Germany dates back to 1894 and arose from the difference in the supply of, and demand for, grain in East Germany and in the southern and western sections of the country and from the effort to equalize the results of these conditions. East Germany has for years produced far more grain than it could possibly consume, while South Germany and West Germany, with their increased industrial development and dense population, consumed all of their grain and had to buy heavily of grain of outside origin to supplement their needs. The normal outlet for this excess eastern grain was through northern Europe—Finland, Denmark, and the Scandinavian peninsula, and even the United Kingdom. Because of the abundant facilities for cheaper transportation by water as compared with higher transportation costs on shipments inland to western and southern German points, it was considered advantageous to export grain from eastern points and to import grain over the western frontier to supply the needs of those areas. Furthermore, the colder, more rugged countries to the east and north were also heavy consumers of East German surplus rye, and, besides, they required German wheat to improve the grade of their own domestic flour for bread making.

This difference in the rail-transportation costs so reduced the farmers' profits that they were unwilling to ship to the west. In 1879

duties were imposed on grains in an effort to protect the farmer, but these duties did no more than partially offset the transportation costs from East Germany, hence exports continued. The price for grain in the west and south represented the world price of the grain increased by the duties, while in the east there was still the handicap of the high freight charges. In the east a bumper crop depressed local prices, while in the west and south, which always produced less than their requirements, prices did not fluctuate with the domestic yield but depended upon world grain prices. To equalize these differing interests, the *einfuhrschein* system was introduced when differential tariffs, which were intended to facilitate transportation of grain in the west, still proved ineffectual after increases in import duties.

The import certificate became effective when the law of April 14, 1894, came into force. All exporters of wheat, rye, oats, pulse, barley, colza, and rapeseed, in a quantity of at least 500 kilos, became entitled, upon request, to a certificate authorizing them to import an equal quantity of the same products into Germany. The provisions of the law of 1894 are as follows:

LAW OF APRIL 14, 1894²

AMENDING THE TARIFF LAW OF JULY 15, 1879

There are substituted for the provisions of Nos. 1, 3, and 4, article 7, of the tariff law of July 15, 1879, the following:

1. When wheat, rye, oats, legumes, barley, colza, and rapeseed originating within the customs union are exported in quantities of at least 500 kilograms, import certificates will be issued, on application by the carrier of such goods, entitling their owner to import, free of duty, the quantity of said articles corresponding to the customs valuation stated in said certificates, within a period, not exceeding six months, to be determined by the National Council. Goods for which import certificates are claimed may be cleared for export only at customhouses to be designated by the National Council.

When the aforesaid goods are to be exclusively sold outside the customs union, they may be stored in transit warehouses not officially controlled, in which they may be handled or repacked without restriction or notice and mixed with domestic articles, on condition that quantities cleared for export, in so far as they do not exceed that of foreign goods stored at that time, are to be deducted from the latter; in other respects, however, they are to be treated as domestic goods.

Goods of the kind specified, which are to be sold either outside or inside the customs union, may be stored in such warehouses on the further condition that quantities shipped from them to be sold within the customs union, in so far as they do not exceed that of domestic goods then stored, are to be deducted from the latter without payment of duty; in other respects, however, they are to be treated as foreign goods.

The other articles enumerated in No. 9 of the tariff schedules and not previously mentioned in this law may, if they are to be sold exclusively outside the customs union, be stored in transit warehouses not officially controlled, where they may be handled or repacked without restriction or notice and mixed with domestic articles, on condition that when goods thus mixed are exported the percentage thereof consisting of foreign goods is to be regarded as the quantity in transit free of duty.

Within the meaning of the foregoing provisions, the receipt of goods in a public or a private bonded transit warehouse is equivalent to their exportation.

3. Owners of mills or malt houses exporting their own products will be permitted to import for such plants, free of duty, the quantity of foreign grain corresponding to that of the products exported by them. Storage of products

² Effective May 1, 1894. (Reichsgesetzblatt, 1894, p. 335.)

in a bonded warehouse is equivalent to exportation. The national council will fix the valuation rate to be used in computing the quantity of such grain. Foreign grain cleared through customhouses for mills and malt houses and other grain stored in places designated by the internal revenue office for storage of such foreign grain may not be disposed of, before being ground, without the permission of the internal revenue office. Violation of this provision will be punished with a fine of not more than 1,000 marks.

Import certificates for a corresponding quantity of grain will be issued to owners of mills or malt houses entitled to the aforesaid privilege when exporting their products, in so far as they have applied for such certificates, instead of the remission of import duty provided for in paragraph 1 on quantities of grain for mills or malt houses corresponding to those exported.

Import certificates for a corresponding quantity of grain will also be issued to owners of mills or malt houses not entitled to the privilege specified in paragraph 1 if said owners apply for them when exporting their products.

4. More detailed regulations, particularly with regard to the form of import certificates, the nature (minimum quality) of exported goods for which import certificates are claimed, and the requirements to be made of the owners of warehouses, will be issued by the national council. The same body will also make regulations permitting application of the customs valuation stated in import certificates to the payment of customs duties on goods other than those enumerated in Nos. 1 and 3, under the conditions that it will establish.

Under regulations of May 12, 1894, controlling the *einfuhrschein* system instituted by the law just quoted, these import certificates were to be valid for a period of 10 months in a progressive form. During the first four months they could be applied only in payment of import duties on grain; during the next two months they could be used for grain or certain other products; and during the last four months for the other products only—woods, southern fruits, spices, salted herring, raw coffee, cocoa beans, cocoa husks, caviar, mussels or shellfish, lobsters, turtles, tea, olive oil in casks, cottonseed oil, train oil and fat, petroleum, and mineral lubricants. This increased the sale of these certificates, for which a regular market grew up. When used for payment of duties on wheat, however, certificates could be charged only against the importation of the particular kind of wheat specified in the document; and, when used for the payment of duties on other than grain products, it was necessary to mention on the *einfuhrschein* the product for which it was to be used.

These certificates were transferable and were equal to the duty on the same products if imported. The exporter of the grains was, in that way, granted a premium for his exports by selling his certificates to the importers in the west or south, where the Government honored them for payment of import duties on an equal amount of grain. It acted as a decided impetus to the exportation of grain and raised the amount received by the farmer for eastern grain to the world market price plus the import duty represented by the import certificate, thus making the price independent of the yield of the domestic harvest. So long as Germany imported in the west and south more grain than was exported from the east, the treasury suffered no loss, the exports being balanced against the imports of similar grain. However, consumers were prone to complain that in years of extra-good harvest in Germany with poor harvest in the other grain-producing countries the prices for bread within Germany were maintained at the regular level, due to the stimulus of the import certificate. It should be remembered, however, that at the

same time Germany was still importing grain, and, such being the case, prices could scarcely be expected to fall.

The regulations of May 12, 1894, were as follows:

EXPORT REGULATIONS OF MAY 12, 1894¹⁰

UNDER THE LAW OF APRIL 14, 1894

1. When wheat, rye, oats, legumes, barley, colza, and rapeseed are exported from the customs district, import certificates will be issued on application of the carrier of the goods if the quantity of each kind of goods exported is at least 500 kilograms.

When articles manufactured in grain mills or malt houses are exported, import certificates will be issued to their owners, on application, according to the quantity of raw material used in producing them, if the latter weighs at least 500 kilograms. For purposes of computation the ratio of product to raw material will be deemed to be as follows: For bolted wheat flour, 75 per cent; for bolted rye flour, 65 per cent; for barley malt, 75 per cent; for malt made from wheat, 78 per cent.

If it is announced that an import certificate will be claimed for exports of flour produced from grain other than wheat or rye or of malt made from grain other than barley or wheat, or if notice is given that such a certificate will be claimed for exports of manufactured products of grain mills and malt houses other than bolted flour or malt, the basis for conversion of such products into terms of their raw material will be fixed by the administrative authorities in each separate case. In the case of grain mills and malt houses under permanent supervision by revenue officials, the actual ratio of product to raw material may, at the owner's request, be used in computation.

When mixed ground products made of several different kinds of grain are exported, import certificates will not be issued.

Within the meaning of these regulations, reception of goods in a public warehouse or in a private bonded warehouse is equivalent to their exportation.

Until further notice, the decision as to whether and to what extent it shall be required that the grain and other ground and malt-house products be of a given minimum quality will be left to the highest national financial authorities.

2. The following offices may be notified that products for which import certificates will be claimed are to be exported: (a) The main and subordinate customhouses at the frontier; (b) customhouses with public warehouses; (c) customhouses especially authorized to receive such notices by the supreme national financial authorities.

3. The shipper or storer who exports or stores goods and applies for an import certificate therefor must notify the respective customhouse (No. 2), on Form A [sample forms have been omitted] in duplicate, of the quantity of such goods. The grain is to be produced for inspection at the same time. The gross weight of each package is to be stated in the declaration; if the goods are transported in bulk, the net weight of the quantity shipped is to be declared; in the case of other milled products the usual commercial name of the article must be given.

The customhouse will enter the notices, one copy of which is to be marked "original" and the other "duplicate," in the clearance register patterned after Form B [sample forms omitted], which must be kept, and will inspect the goods. The inspection, etc., may take place outside the customhouse with the permission of the customs authorities. The cost of doing this must be borne by the shipper.

If the customhouse receiving the notice is also that where the goods leave the country or are stored, clearance for export or storage will be effected there; otherwise, after inspecting the goods and putting on the official seal, when necessary, it will deliver the original of the notice to the shipper so that he may take the goods to the customhouse where said goods are to be exported or stored. The latter customhouse will enter the notice received, properly marked, in the register in which notices of grain exports are recorded (Form C), and will clear the goods for export or storage. In either case the goods will be inspected in conformity with the general provisions of the regulations

¹⁰ Centralblatt No. 22 of 1894 and Deutsches-Handels-Archiv, Part I, pp. 462-464, 1894.

concerning declarations. The net weight may be officially determined by deducting the respective tares fixed in the tariff schedule from the gross weight. The original notices, with receipts attached, are to be returned by the customhouse where settlement was effected to that first notified. The date on which they were returned must be entered in the register of notices received.

Abstracts of notices filed on Form A will be used for storage announcements; formulas for abstracts of customs declarations may, after being duly modified, be used for this purpose.

4. Subordinate customhouses must send to the main customhouse twice a month a report of import certificates to be issued; said report will be made on Form D, in duplicate, and the originals of the clearance documents will be appended thereto. The special clearance office of the main customhouse will make out a similar report.

At the main customhouse the sum shown in each report will be incorporated in a report to be drawn up covering the district under the jurisdiction of said customhouse, for the same period; this report will be made on Form E.

The latter reports, each of which must be accompanied by copies of reports of subordinate customhouses, with clearance documents appended, will be sent to the administrative authorities.

5-7. [Contain administrative instructions.]

8. Each holder of an import certificate is authorized to import free of duty into the customs district, within six months from the date of its issuance, through any customhouse empowered to clear such goods for importation, equal quantities of the kind of grain specified in such certificate, or to give said certificate in payment of customs duties instead of cash, on goods of the kind specified in the appendix, at any customhouse in a Federal State, within six months after the lapse of four months from date of issuance, unless the Imperial Chancellor issues a proclamation temporarily forbidding such certificates to be used for paying duties on goods of the kind specified. Cash payments will not be made on import certificates.

The holder of the certificate must certify that the certificate is correct by filling out the form found on the latter. This statement serves as a receipt. The customhouse will note under this statement where the respective amount is entered in the books where receipts and expenditures are recorded.

Persons owing customs duties, who wish to have several matured import certificates used at the same time, must file a list of such certificates with the respective customhouse. The form for this list will be prescribed by the National Government. It will then suffice for the person owing such duties to certify to the total amount of the import certificates given in payment; this will be done on the back of said list. In this case the form on the back of the import certificates will not be filled out.

As soon as the person owing the customs duties has certified to the list, his import certificates are to be canceled obliquely with black ink on their face by the revenue officer. The statement as to where the transaction is recorded in the books is then written on the back of the list.

9-14. [Accountancy.]

The articles for which the import duty may be paid through import certificates comprise: Peanuts and fresh rush-nuts; timber of boxwood, elder, coco palm, ebony, and mahogany; tropical fruits; spices of all kinds, not specified; salted herrings; raw coffee; cocoa beans; cocoa shells; caviar and caviar substitutes; olives; fresh or dried rinds of southern fruits, unripe oranges, corn in brine, St. John's bread; mussels or shellfish from the sea; oysters, lobsters, turtles; rice, husked or not; tea; olive oil, in barrels; cottonseed oil, in barrels; fish fat and fish oil; petroleum; mineral lubricating oil.

Following an official inquiry, these certificates were withdrawn in 1911 for use in payment of duties on coffee and petroleum and the period of validity was restricted to 3 months instead of 10. With the outbreak of the World War in 1914 the import duties on agricultural products were removed and with them the einfuhrschein system was suspended and was not returned to use until 1925, when it was reintroduced and made effective from October 15 of that year. Since

that time various changes and modifications have been made in its operation. The list of commodities on which the certificates may be used in cancellation of duties was expanded to include maize and dari, effective April 15, 1928.

Later, as an aid to the hog-growing industry the einfuhrschein privilege was granted to export pigs, pork, and hams. A law of March 30, 1928, provided that swine, fresh, frozen, or simply prepared pork, or hams in hermetically sealed containers, when exported in quantities of not less than 100 kilos (220.46 pounds), should be included among the products enjoying the certificate privilege, with specified values for each certificate per 100 kilos of products exported. These certificates could be used for the cancellation of the duties on imported grains and legumes at the rate of 16 reichsmarks per 100 kilos on live hogs; 21 reichsmarks per 100 kilos on fresh, frozen, or simply prepared pork; and 27 reichsmarks per 100 kilos for ham in hermetically sealed containers.

When the duties on grains and livestock were increased on February 11, 1930, the benefit of the increases was not applied to the value of the einfuhrschein. Instead, the following values were given to the certificates: Rye,¹¹ 6.00 reichsmarks per 100 kilos; wheat,¹¹ 6.50 reichsmarks per 100 kilos; oats, 6.00 reichsmarks per 100 kilos; barley malt, grits, groats, semolina, flour, and flakes of barley,¹² 6.00 reichsmarks per 100 kilos.

The values on hogs and pork products remained at the rate given above. These last values may be decreased or increased if the regular duty on live pigs is increased or decreased.

With the continued increases in the duty on grains to the present rates, an import certificate of equal value would have given the East German exporter an advantage over exporters of other countries that would have enabled him to undersell all of his foreign competitors, since his certificate would have been more than double the average market price for wheat for the greater part of 1931. This would have given him a return of more than three times the regular market price on his grains, less the transportation and other handling costs. Whatever may have been the reason for the action, the German Government forestalled that situation by limiting the value of the certificates on grains to about one-fourth of the present import duties.

An annual contingent of 50,000 metric tons was fixed for the granting of certificates at the rate of 6.50 reichsmarks per 100 kilos on exported home-grown barley weighing 67 kilos per hectoliter. The German Government was also authorized to issue certain certificates on imported rye on prescribed conditions, which regulations were issued in connection with the enactment of the German-Polish rye agreement.

On April 1, 1930, the German Minister of Finance issued new import-certificate regulations, which became effective on the same date, consolidating the old import-certificate regulations.

The German tariff act of April 15, 1930, permits higher, also lower, valuations of import certificates to be decreed by the German cabinet. On the basis of this act, a decree of May 6, effective May

¹¹ The rate on rye and wheat will be lowered if the regular duties are reduced below these rates.

¹² Import certificates on these products can not be used to cancel duties on fodder barley.

13, 1930, readjusted the values of import certificates on a number of agricultural products as follows: Rye, barley produced in Germany and weighing over 67 kilos per hectoliter, and oats, 9 reichsmarks per 100 kilos; live hogs, 27 reichsmarks per 100 kilos; fresh, frozen, or simply prepared pork, 36 reichsmarks per 100 kilos; and hams in hermetically sealed containers, 48 reichsmarks per 100 kilos.

Import certificates are not issued on the exportation of pig's heads, feet, and tongues. The above-mentioned rates for grain do not apply to malt or milled products from grain.

For the first time since the einfuhrschein system was established certificates became available for exports of cattle, sheep, beef, and mutton. The value of these certificates is fixed as follows: Live cattle, 24.50 reichsmarks per 100 kilos; beef, and mutton, fresh, frozen, or simply prepared, 45 reichsmarks per 100 kilos; and beef and mutton in air-tight containers, 6 reichsmarks per 100 kilos.

Since that time these values have been further adjusted as the situation seemed to demand.

Effective April 1, 1930, rye, to be eligible to an import certificate, must be shipped for export from Upper or Lower Silesia, Saxony, Bavaria, Wurttemberg, Baden, or the Rhine Provinces. Other rye certificates are available only if sold through the German-Polish Rye Commission (Ltd.).

With the general world surplus of grains of all kinds, even the import certificate has not served to move the German harvests. Instead, with its own general and constant surplus, Germany has looked to the forced use of domestic grains and flours and to higher rates of duty as a means of relief. On July 4, 1930, the certificates were suspended for exports of oats (but not milled oat products), and on July 5, the day following, they were discontinued for wheat flour. This policy of withdrawal of the einfuhrschein privilege was again manifested by the decree of September 25, 1930, suspending as from October 3, 1930, the issuance of import certificates on wheat, spelt, barley, buckwheat, edible beans, peas, lentils, fodder beans, lupines, vetches, milling products of rye, buckwheat, and legumes, as well as on fresh, frozen, and simply prepared beef and mutton. At the same time the following reductions in the value of import certificates were decreed: On milling products from wheat and spelt, from 15 reichsmarks to 6.50 reichsmarks per 100 kilos; on malt of wheat, spelt, or barley, and on groats, grits, semolina, flour, and flakes of barley, from 12 reichsmarks to 8 reichsmarks per 100 kilos; and on milled products of oats, from 10 reichsmarks to 8 reichsmarks per 100 kilos.

Following that decree, a further decree of October 31, 1930, with effect from November 5, 1930, suspended the certificates on the exportation of milling products of wheat and spelt, on malt of wheat, spelt, or barley, and on groats, semolina, grits, flour, and flakes of barley, and on milling products of oats. A reestablishment of the einfuhrschein system has been proposed, but so far it has been reintroduced only for oat and barley products (except malt).

MARKING—DOCUMENTATION

No general requirements are in force in Germany for the marking of imported goods with country of origin, although false indication of origin is prohibited.

Consular documents are not required. The ordinary commercial invoice and ocean bill of lading suffice. These should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The importation and sale of grains, other than maize, in Germany are free from restriction—except the requirement that a minimum amount of domestic wheat be used for grinding—and also from any kind of monopoly control. The maize trade is a Government monopoly regulated by the maize law (maisesgesetz) of March 26, 1930, in effect from April 1, 1930, through March 31, 1931, but later extended indefinitely. The outstanding provisions of this law as amended by decree of December 11, 1930, are as follows:

CORN LAW OF MARCH 26, 1930

AS AMENDED BY DECREE OF DECEMBER 11, 1930

ARTICLE 1. Maize produced in the country or imported from abroad must be placed in trade in the customs territory only through an office designated by the Government (Federal Corn Office). Only with the consent of this office may the maize be worked or otherwise increased in value.

Within the meaning of this law with the reservations of the regulations in article 10, coarse-ground and finely milled maize, as well as mixtures which contain unworked, coarse, or finely ground maize, shall be considered as maize.

ART. 2. Whoever wishes to place in trade within the customs territory maize which he has imported from abroad or produced at home must offer it to the Federal Corn Office for purchase. The same applies to whoever, within the customs territory, desires to work or otherwise increase in value maize which he has imported from abroad or produced at home.

Within the meaning of this law the person who, after the maize has been brought into the country, has the authority to dispose of it, either by his own or by a foreign right, shall be considered as the importer. If the person having this disposal-authority is not within the country, the party receiving the maize shall be considered as such in his place.

ART. 3. The Federal Corn Office has to restrict itself in taking over maize offered to it for purchase. This taking over is not obligatory. The Federal Corn Office shall not import maize except under unusual circumstances.

ART. 4. A suitable price must be paid by the Federal Corn Office for the maize which it takes over. The Reichs Government can hereafter, on agreement with the Reichsrat, establish and prescribe general basic rules which in case of controversy relative to the taking over (of the maize) shall be finally settled by a court of equity. The court shall decide as to the suitability of the purchase price only when the firm which offers the maize for sale shall submit itself to the decision of the court.

ART. 5. Maize which has been placed in trade by the Federal Corn Office shall be subject to the general legal restrictions only. It may be exported only with the assent of the Federal Corn Office.

ART. 6. The Reichs Government can, with the assent of the Reichsrat, determine that trade with fixed maximum amounts of maize shall not be subject to the restrictions of this law.

ART. 7. The Federal Corn Office is obligated to sell maize to anyone for use within the country.

The Government shall fix the sales price and can establish minimum amounts for individual sales.

The Government can transfer the powers granted it by paragraph 2 to the offices of the Federal Corn Office.

ART. 8. Customs officials shall make a report immediately to the Federal Corn Office on the importation of maize, giving the name of the importer and the amount of maize, according to the regulations of the Minister of Finance.

ART. 9. The Government shall issue export regulations concerning the establishment of the Federal Corn Office, and the use of the surpluses of the Federal Corn Office shall be subject to the approval of the Reichsrat, where this is not already prescribed in individual cases.

The rate of duty is provided in article 10, penal provisions being stipulated in article 11.

The maize monopoly was extended for an indefinite period.

Foreign and domestic grains need not be mixed for milling. However, the law of July 4, 1929, regarding the milling of domestic wheat, stipulated that a mill grinding foreign wheat had also to mill a certain quantity of domestic wheat from August 1, 1929, to July 31, 1930, amounting to 30 per cent of the total milled. From August 1, 1929, to November 30, 1929, at least 40 per cent of domestic wheat had to be milled.

This ratio is flexible and may be altered if conditions require. It has been altered by decree from time to time. For example, the minimum percentages of domestic wheat has varied for several months as follows: April, May, and June, 1930, 50 per cent; July, 1930, 30 per cent; August and September, 1930, 55 per cent; October, November, and December, 1930, and January, 1931, 80 per cent. By an ordinance of January 30, 1931, it was fixed for: February and March, 1931, 75 per cent; April and May, 1931, 65 per cent; and June and July, 1931, 50 per cent. The proportion for April and May was later fixed at 50 per cent to accord with the stocks of domestic wheat on hand. After several subsequent changes it was increased to 97 per cent on August 16, 1931.

As amended by the law of July 24, 1930 (Reichsgesetzblatt, I, p. 355, of 1930) the text of this law is as follows:

WHEAT MILLING LAW OF JULY 4, 1929¹³

AS AMENDED JULY 29, 1930¹⁴

ARTICLE 1. (1) Every mill upon German customs territory, which grinds foreign wheat, shall, during the period from August 1 of this year to July 31 of the coming year, grind a quantity of domestic wheat equivalent to at least 30 per cent of the total quantity of wheat ground by it during this period. In the period August 1–November 30 of the latter year at least 40 per cent of domestic wheat shall be ground.

As soon as the results of the present domestic wheat harvest shall have been officially determined, the Minister of Food and Agriculture may change the proportion of domestic wheat to be ground, given in section 1, in accordance with the yield of the harvest.

In the computation of the proportion of domestic wheat to be ground (secs. 1 and 2) the following will be disregarded:

(a) That quantity of wheat which is equivalent to the quantity of wheat flour exported by each mill.

(b) Hard wheat which each mill grinds exclusively into hard grits.

(c) The amount of wheat ground in the manufacture of wheat flour solely for processing into wheat starch.

(2) The Minister of Food and Agriculture is authorized to order that (instead of the provisions of paragraph 1) mills may only make flour containing at least 30 per cent of domestic wheat. Should the Minister of Food and Agriculture utilize this authorization he shall specify that the order does not extend to flour for export.

¹³ Reichsgesetzblatt, Part I, p. 129, of 1929.

¹⁴ Reichsgesetzblatt, Part I, p. 355, of 1930.

(3) The Minister of Food and Agriculture shall temporarily alter¹⁵ the percentage figure of paragraph 1 of this article or temporarily suspend the application of this article when fluctuations in grain or bread prices require it.

(4) The Minister of Food and Agriculture can investigate the entire operation of the mills designated in paragraphs 1 and 2, as to whether the prescribed quantity of domestic wheat has been ground. He will issue the regulations necessary to this end; for the accomplishment of the investigations he may avail himself of the services of another department.

(5) Mills with a capacity, per 24 hours, of 20,000 kilograms or more of wheat shall, on or before the fifth day of each month, beginning October 5, 1929, submit reports to the Minister of Food and Agriculture indicating the quantities of wheat ground, showing domestic and foreign wheat separately.

The administration of the mills shall endorse the reports to the effect that the figures given are in accordance with the facts. * * *

ART. 2.¹⁶ Should a mill have ground more domestic wheat than the percentage fixed in article 1, paragraph 1, in connection with article 1, paragraphs 2 and 3, the Minister of Food and Agriculture may authorize, upon petition, that the previously ground domestic wheat shall be wholly or partly reckoned in with the quantity to be ground in June and July.

ART. 3.¹⁶ Bread of the kinds named in the bread law of July 17, 1930 (Reichsgesetzblatt I, p. 299), may be commercially manufactured in specified weights.

The weight of the fresh loaf must be an integral multiple of 250 grams and is to be distinctly indicated by the seller to the buyer upon the bread.

Save in compliance with the above prescriptions (sec. 1) bread of the kinds mentioned in paragraph 1 of the bread law of July 17, 1930, may under no circumstances be commercially offered or exposed for sale, sold, or otherwise handled.

The prescriptions in sections 1 and 2 do not apply to buns, etc., not weighing over 250 grams.

ART. 4.¹⁶ The prescriptions in article 1 (3) and in article 2 will become effective on the day following that of promulgation. With these exceptions, the law will become effective on July 31, 1930.

Effective August 24, 1931, German mills presenting export certificates to prove that they exported German wheat on or before December 31, 1931, were allowed to import an equivalent quantity of foreign wheat at a duty of 2 reichsmarks (instead of the usual duty of 25 reichsmarks) per 100 kilos and were only required to employ a minimum of 70 per cent domestic wheat in milling, by terms of a decree issued by the Ministry of Food Supply and Agriculture on August 13, 1931. Not more than 3 per cent of the wheat milled by them could be foreign wheat other than that imported in exchange for wheat previously exported.

The decree stated that the above provisions are to remain in effect until July 31, 1932.

This privilege was restricted by a decree of October 22, 1931, to mills which are members of the Consortium of German Wheat Millers established in Berlin by a decree of October 19, 1931. As the amended provision then stood, German mills which join the consortium prior to the fifth of any month between November, 1931, and July, 1932 (inclusive), and grind during these months wheat imported at the reduced rate of 2 reichsmarks per 100 kilos, need use only 70 per cent of domestic wheat, provided proof is furnished that an equivalent quantity of domestic wheat was exported during the period up to December 31, 1931. Other foreign wheat (not

¹⁵ See p. 82 for instances of these variations.

¹⁶ New articles added by law of July 29, 1930.

covered by an export certificate) may be milled only up to 3 per cent of the total quantity of wheat ground during a single month.

No special legal grain standards such as the grain grades of the United States Department of Agriculture have been established in Germany, although it is understood that grades will be embodied in the handelsklassengesetz now being proposed. The United States grades are not officially recognized, but the trade takes them into consideration and is governed by them to a certain extent.

Barley from the United States (except from Texas, Kansas, Oklahoma, and Colorado) is subject to examination in Germany to establish its freedom from disease. This requirement has been extended from time to time. A recent decree (published July 1, 1931) prolonged the requirement through December 31, 1931.

It is not necessary at present to show on packaged grains the gross or net weight or the country of origin, nor is the size of sacks of grain limited by law.

Articles which do not come up to governmental requirements can not be imported for the purpose intended and must be returned to the sender, or destroyed, or be imported for other purposes for which they meet the requirements; as, for example, grain or flour intended for human consumption might, if not meeting food requirements, be imported as animal feed if admissible for this purpose.

FLOURS

The importation and sale of flours in Germany are free of Government restriction or monopoly except in so far as the maize law (see above) may affect the sale of corn meal or corn flour.

The only regulations in regard to the extraction ratio in the milling of flours are those contained in the bread law (brotgesetz) of July 17, 1930, as amended on December 1, 1930,¹⁷ and reissued in a complete form with further amendments by the decree of December 10, 1930.¹⁸ According to this law, rye bread must be made of rye flour of an extraction ratio of 60 per cent at the most (sec. 1). If wheat is used in the making of bread, the latter must contain also rye flour, and the extraction ratio of this rye flour is not to exceed 50 per cent (sec. 2). No extraction ratios are fixed for flours other than rye. The text of the bread law of December 10, 1930, is as follows:

BREAD LAW OF DECEMBER 10, 1930¹⁹

ARTICLE 1. Without prejudice to the provisions of article 2, only the following ingredients will be permitted if ground rye products are used for bread baking:

1. At least 97 per cent rye flour, milled from 0 to at most 60 per cent fine; or
2. At least 97 per cent ground rye products, which, apart from cleaning losses, have been milled 100 per cent fine or rough ground; or
3. At least 80 per cent rye flour, milled from 0 to at most 60 per cent fine, and at most 17 per cent wheat flour. The ground rye and wheat flour ingredients must total at least 97 per cent; or
4. At least 80 per cent rye flour, milled from 0 to at most 60 per cent fine, and at most 17 per cent rye groats, the rye flour and groat contents to total at least 97 per cent.

The quantities of water, yeast, and salt added shall remain unchanged.

¹⁷ Reichsgesetzblatt, Part I, pp. 299 and 600-603, of 1930.

¹⁸ Reichsgesetzblatt, Part I, pp. 625 and 626, of 1930.

¹⁹ Reichsgesetzblatt, Part I, pp. 625-626, of 1930.

ART. 2. If ground wheat products are used to bake bread, it may weigh over 200 grams only when it contains 30 per cent of rye flour. This rye flour may be milled from 0 to at most 50 per cent fine only.

Article 1, No. 2, shall be correspondingly applicable.

ART. 3. Potato flour up to 10 per cent of the quantity of ground products is permitted in bakery products made mostly of ground wheat products without giving notice of its use.

ART. 4. If in baking operations ground grain products are sprinkled or strewn thereon, only ground rye products or a mixture of ground rye products and potato-starch flour may be used for that purpose.

ART. 5. In business houses where bread is delivered directly to consumers, at least one of the kinds of bread designated in article 1 in the shape of large-sized bread (grossbrot) of the usual local weight, but not less than 500 grams, must be on hand for commercial purposes. If only one of the kinds of bread specified in article 1 is offered for sale, bread of the kind referred to in article 1, No. 1, must also be on hand for commercial purposes.

ART. 6. On the recommendation of a Reichstag and a Reichsrat committee, the National Government may change the rates referred to in article 1 if required because of a shortage in the domestic grain crop.

ART. 7. Excepting bakery products weighing up to 250 grams, bread of the kind specified in article 1, No. 3, may be commercially offered, sold, or handled in some other manner only when it is marked plainly as mixed bread in an undivided condition.

ART. 8. Ground rye products may be offered for sale, sold, or handled commercially in some other manner only if they contain no other kinds of ground-grain products. The kind and degree of milling of ground rye products and the name of the baker must be shown where they can easily be seen by buyers.

ART. 9. With the approval of the Reichsrat and Reichstag committee, the National Government shall establish additional provisions governing the marks required according to article 7.

ART. 10. In hotels, cafes, and public houses bread may be offered for sale or sold on the premises only if it conforms to the provisions of article 1.

ART. 11. Bread not satisfying the requirements of article 1 may be directly offered for sale or sold only by a commercial establishment which at the time when Chapter I of part 8 of the presidential decree of December 1, 1930,²⁰ to protect business interests and finances (Reichsgesetzblatt I, p. 600) becomes effective was already in operation. The corresponding business houses of unions and similar organizations shall be regarded as equivalent to the aforesaid commercial establishments.

ART. 12. In case of urgent necessity the leading State officials or their properly authorized agents may permit exceptions to the provisions of articles 5, 10, and 11.

ART. 13. Bread of the kinds specified in article 1 may be baked for commercial purposes only in certain weights.

Fresh bread must weigh at least 500 grams and may be sold in loaves in multiples of 250 grams. The weight must be plainly marked on the bread by the baker.

Without the prescribed marks (par. 2), bread of the kind referred to in article 1 may not be offered for sale or sold or handled commercially in some other manner in undivided form.

The provisions of paragraphs 1 to 3 shall not apply to bakery products up to 250 grams in weight.

ART. 14. With the approval of the Reichsrat, the National Government shall establish the additional provisions relative to the requirements of article 13, paragraph 2. The said Government shall establish the deficiency limits within which the weight of fresh bread of the weights specified in article 13, paragraph 2, may deviate from the said weights. The leading State officials or their properly appointed agents shall issue instructions as to the considering of shortages in bread inspections.

ART. 15. Bread within the meaning of this law shall include both large-sized bread (grossbrot) and small-sized bakery products (kleingebäck).

The provisions of articles 7 and 13 shall also apply to unions and similar associations.

²⁰ Revision of the bread law of July 17, 1930, of which this present law is the completed and reissued form.

ART. 10. Intentional violations of any of the provisions of articles 1, 2, 4, 5, 7, 8, 10, 11, and 13 or any provision established by virtue of articles 9 and 14, shall be punished with a fine.

If a violation is due to carelessness, the fine may amount to as much as 150 reichsmarks.

ART. 17. Rye which, because of the presence of eosin or for some other reason, is marked as intended only for animal fodder and the ground products of such rye may not be used or sold for other purposes than animal fodder.

Intentional violations of the preceding paragraph shall be punished with imprisonment and fine, or with one of these penalties.

If the aforesaid violation is due to carelessness, the penalty shall be imprisonment for as much as three months and with a fine, or with one of these penalties.

Besides the said penalties provided for in paragraph 2, the objects involved in the illegal act may also be confiscated, even if not the property of the violator.

ART. 18. The provisions of the foodstuff law of July 5, 1927 (Reichsgesetzblatt, I, p. 134), shall not be affected, with the exception of article 3.

ART. 19. The provisions of article 17 shall become effective one week after their promulgation. The remaining provisions of this law shall become effective on August 15, 1930, and invalid on September 30, 1932, except articles 2 to 5 and 10 to 12. Articles 2, 4, 5, and 10 to 12 shall be invalid beginning with August 31, 1931. The National Government, with the approval of the Reichsrat, shall establish the date of invalidation of article 3.

NOTE.—For the validity of the new provisions and for an account of the transitory provisions established, see article 4 of chapter 1 of part 8 of the presidential decree of December 1, 1930 (Reichsgesetzblatt, I, p. 600).²¹

Flours made by blending flours from different grains or other products are neither required nor prohibited. There are no special regulations regarding such flour mixtures as to quantity or quality or the marking of the packages.

There are no regulations requiring the mixing of wheat flour with other grain flours, but the bread law (Reichsgesetzblatt, I, p. 625, of 1930) provides that rye bread must contain at least 80 per cent of rye flour, with an extraction ratio of not more than 60 per cent, and 17 per cent of wheat flour at the most; and provides further, in section 2, that wheat bread weighing more than 200 grams must contain 30 per cent of rye flour. This rye flour must have an extraction ratio of not more than 50 per cent.

The admixture of 5 per cent of potato-starch flour to all wheat-flour bakery products, for the period from October 16, 1931, to April 15, 1932, is required by a decree of the German Ministry of Agriculture of October 7, 1931, authorized under the third Government emergency decree of October 6, 1931. It is stated that this measure was taken to aid the disposal of the potato crop.

The public is protected by the food law of July 5, 1927 (Reichsgesetzblatt, I, p. 134, of 1927), prescribing by section 4 that it is prohibited "to offer, market, or sell imitated or adulterated foodstuffs without sufficient marking" and "to keep in stock, market, or sell foodstuffs under misleading designations, statements, or designs." Hence, with such mixtures, the quantity and the quality of the various flours will have to be stated, and the packages must be marked accordingly.

An emergency decree of December 1, 1930, permits bread to contain up to 10 per cent of potato-starch flour. (See art. 3 of the bread law of 1931.)

²¹ Art. 4 of Chap. I of part 8 of the presidential decree of Dec. 1, 1930, provided a tolerance of four weeks for the strict enforcement of the law.

No standards have been fixed in regard to the moisture, acidity, ash, protein, or gluten content of flours.

A movement has been on foot to pass a law standardizing agricultural products (*handelsklassengesetz*), which will probably be enacted in some form, although it is reported that it may be some time before the divergent interests of producers, consumers, and traders can be reconciled. This proposed law should clear the present situation with regard to what is to be understood by certain designations of "agricultural products," especially flour, and the purchaser, when buying a certain standard, will know exactly what he is getting.

Bleaching of flour is permitted and practiced, the public preferring a white product. There are no special limitations on the kind of bleaching agent or the amount used. The public health is protected by the food law of July 5, 1927, which in section 3 prohibits the preparation of foodstuffs injurious to human health. Neither the kind nor the amount of the bleaching agent need be stated on the label unless the kind of bleaching agent or the amount used is injurious to health, in which case sections 3 and 4 of the food law apply.

There are no objections to the sale of self-rising flours which contain baking powder or other leavening agents. So far, no special regulations control the chemical component of these powders. The general provisions against adulterated or injurious foods may be invoked if the authorities, at any time, consider any such product to be harmful to human health.

No certificates of analysis or quality are required to accompany imports of flours or other grain products.

The sizes of packages of flours, meals, or other grain products are not regulated, nor is it necessary to show the gross or net weight or the name of the country of origin on packages. It is expected that the proposed *handelsklassengesetz* will require these items to appear on labels.

MACARONI AND SIMILAR FOOD PASTES

The proportions and kinds of grain flours entering into the composition of macaronis and other food pastes are not regulated by law in Germany. Likewise, no regulations govern the use of eggs in such products.

The only law at present in force regarding the use of coloring matters in foodstuffs is the law of July 5, 1887,²² which forbids colorings that contain antimony, arsenic, barium, lead, cadmium, chromium, copper, mercury, uranium, zinc, tin, gamboge, coralline, or picric acid. Food packings containing the foregoing are forbidden, except barium sulphate, baryta lacquers free from barium carbonate, chromium oxide, copper, tin, zinc, and their alloys as metallic colorings, cinnabar, tin oxide, tin sulphide as mosaic gold, and burned-in colorings on glass, glazes, or enamels and waterproof materials for painting the exteriors of containers.

The foodstuffs law of 1927 is not specific in defining permissible colors, but forbids "colorings for certain purposes, harmful to health, to be used or offered, put up for sale, sold, or brought into trade under a marking veiling their unwholesome qualities."

²² Reichsgesetzblatt, p. 277, of 1887.

In view of the fact that the law of 1887 is partly obsolete and has not kept pace with the developments during the past 40 years, and that the food laws of 1927 is not specific in regard to which colors may be used and which are forbidden, the Federal Health Office is reported to be considering the drafting of specifications.

GREECE

Greece affords a rather steady market for limited quantities of United States wheat and is developing into an excellent market for American rice.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO GREECE, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	.....	2,028	4,435	4,030	6,292	4,831
Wheat flour.....	1,000 barrels.....	361	348	138	80	45	26
Rice.....	1,000 pounds.....	476	632	3,930	3,873	6,447	6,518
Cornstarch.....	do.....	1,243	1,076	980	895	427	8
Macaroni.....	do.....	78	16	.....	2	5	.....
Malt.....	1,000 bushels.....	10	.....	.....	.....	.....	.....

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Greek import duties are stated in metallic drachmas (par, 19.3 cents United States currency) per 100 kilos (220.46 pounds avoirdupois). As paid in paper drachmas these duties are multiplied by 15. In the fourth column of the tabulation below, an exchange value of 1.2942 cents for the paper drachma was used in making the conversion to dollars. The conventional rates, where provided, are shown in the converted rates in the table. In the absence of conventional rates, the minimum rates apply to United States goods as well as to imports from the United Kingdom, France, Italy, Germany, and other countries having most-favored-nation status with Greece. Imports from Canada, Australia, Argentina, Brazil, and Spain are subject to the maximum rates. Pending the negotiation of treaties with nontreaty countries, the maximum rates have been increased to ten times those shown on page 89, effective from November 27, 1931. Duties on grains and grain products are based on the net weight.

There are also collected upon imports into Greece an octroi tax of one-fourth of the duty and a "forced loan" tax of three-tenths of the combined duty and octroi, as well as certain other minor customs charges. These surtaxes total three-fourths of the duty and are payable at the same ratio as the basic duties—that is, multiplied as given in metallic drachmas by 15 to reduce the rates to paper drachmas and then converted to United States currency at the exchange rate of the day for the paper drachma. (Current exchange rates can be ascertained from local banks and newspapers.)

Metric units of weight and measure are in use in Greece for customs and general commercial purposes.

Tariff No.	Article	Rate of duty ¹			Rate to United States, dollars ²
		Maximum, drachmas	Minimum, drachmas	Conventional, drachmas	
7	Cereals in the grain:	<i>Per 100 kilos, net</i>	<i>Per 100 kilos, net</i>	<i>Per 100 kilos, net</i>	<i>Per bushel</i>
	(a) Wheat.....	7.50	6.00	.....	0.32
	(b) Maslin.....	7.50	6.00	.....	0.32
	(c) Rye.....	6.00	5.00	.....	.25
	(d) Yellow maize.....	4.00	2.50	.....	.12
	(e) Sorghum and white maize.....	4.00	2.50	.....	.12
	(f) Millet.....	7.50	6.00	.....	.30
	(g) Barley.....	6.00	5.00	.....	.21
	(h) Oats.....	6.00	5.00	.....	.14
	(i) Others, not specified.....	5.00	4.00	.....	.35
	(j) Broom straw, vetches, and similar seeds for cattle feeding; oilcake.....	2.00	1.00	1.00	.09
	(k) Cereals, broken, crushed, or prepared— 1. In boxes and similar containers (no tare deduction for such containers).....	35.00	20.00	12.00	1.06
	2. Same in bags or barrels.....	26.00	10.00	.....	.88
(l) Malt (plus internal consumption tax).....	40.00	25.00	.....	2.21	
(m) Fodder generally.....	1.50	1.00	1.00	.09	
8	Flour (or meal) of cereals:				<i>Per barrel</i>
	(a) Wheat, with or without bran.....	11.00	10.70	.....	1.84
	(b) Of other cereals— 1. In boxes and similar containers (no tare deduction for such containers).....	35.00	20.00	12.00	1.06
	2. Same in bags or barrels.....	26.00	10.00	.....	.88
	(c) Bran in general.....	3.00	2.00	.....	.176
	(d) Rice, cleaned (polished or not).....	15.00	9.50	9.00	.79
	(e) Rice in the husk.....	10.00	5.00	.....	.44
	(f) Starch.....	50.00	30.00	25.00	2.20
	(g) 1. * * * Corn flour, rice flour, etc., however prepared or packed (no tare allowance for inner containers).....	60.00	40.00	30.00	2.64
	2. Maize starch.....	60.00	40.00	25.00	2.20
ex9	(h) 1. * * * Corn flour, rice flour, etc., however prepared or packed (no tare allowance for inner containers).....	60.00	40.00	30.00	2.64
	2. Maize starch.....	60.00	40.00	25.00	2.20
11	Alimentary pastes (macaroni, noodles, etc.).....	60.00	40.00	35.00	3.09

¹ Duties are stated in metallic drachmas; when converted to paper currency they are multiplied by 15. Does not include the customs surtaxes. The conventional rates (where found) apply to the United States; in the absence of conventional rates, the minimum rates.

² Converted to dollars at the rate of 1.2942 cents to the paper drachma.

³ Calculated on a bushel of 60 pounds.

⁴ Calculated on a bushel of 56 pounds.

Export duties.—No duties are collected on grain or grain products exported from Greece.

TEMPORARY ADMISSION

Under the law of May 27, 1871, wheat brought into Greece from foreign countries for manipulation in Greek mills may be imported provisionally free of duty, municipal and harbor taxes, tolls, or other internal taxes upon condition that it be reexported to foreign countries or stored in bond in the form of ground products. This law was amended by a law of August 26, 1873, to include wheat ground and exported in the form of biscuits (crackers), macaroni, and similar food pastes, and was further supplemented and completed by a decree of July 11, 1906. The amounts of grain to be delivered to particular millers is determined by a committee set up for the purpose by the Government and are determined by the probable output of the mill or plant for export. If the output of a mill is not sufficient to justify extension of the privilege, that mill is not permitted to import grain

provisionally free of duty. Applicants for the benefit of this privilege are required to give a guaranty for the payment of the duties and taxes from which exemption is obtained, with interest at 8 per cent if the proper amount of finished product is not exported within the required period, fixed at time of importation. Reexportation or storage in bond must take place through the same customhouse through which the grain was imported.

The provisions of the decree of July 11, 1906, are as follows:

DECREE OF JULY 11, 1906

ARTICLE 1. Those having wheat stored in bond and owning a steam-operated mill may enjoy the duty-free admission established by the laws of 1871 and 1873, upon producing to the competent customs master a duly stamped application for manufacture, in which shall be mentioned the quantity of the wheat to be delivered and manufactured and the file number and date of the application for the entry of the wheat in bond.

The customs master, upon receipt of the application, shall fix the amount to be paid as guaranty against the import duty and other import surtaxes. This guaranty is levied as a security for the Government in case the products derived from the wheat are not exported from Greece or are not restored to the bonded warehouses within 40 days.

The guaranty is deposited with the customs or provincial treasurer, and a bill of deposit for the amount of the guaranty is immediately issued in the name of the importer. The bill of deposit is affixed to the application, and is returned to the beneficiary applicant after settlement of his account with the customhouse. The beneficiary applicant is liable to 8 per cent interest on the amount of the duty and import surtaxes from the expiration of the 40 days time limit, which is deducted from his guaranty.

ART. 2. During the exportation of the flour derived from the wheat admitted free of duty, the customs master takes triplicate samples from one or more sacks in the presence of the exporter or his representative. Of these samples, which are duly sealed by the customs master, two are kept by the latter and the third is delivered to the exporter.

One of the samples is forwarded on the same day by the customs master to the chemical laboratory for analysis by an official expert, who must express within 10 days his opinion in writing as to the degree of flour content.

ART. 3. The exportation of the products derived from imported wheat can be made only by the manufacturers who produced the exported articles.

The exporter must notify the customs authorities 24 hours prior to the exportation, in order that proper inspection can take place.

ART. 4. For any difference in excess of the proportion provided in the following articles, which will be ascertained by the chemical laboratory, the customs officials shall collect the proper import duty and import surtaxes.

ART. 5. The allowance for milling of the wheat is fixed at 2 per cent and the quantity of bran to be derived at 17 per cent.

ART. 6. Millers importing wheat for conversion into flour must return 98 per cent of unscreened flour, or 81 per cent of pure flour and 17 per cent of bran.

ART. 7. In the manufacture of macaroni products, the allowance granted for the milling of the wheat is fixed at 2 per cent [by weight], the macaroni products to be derived at 48 per cent, the flour to be derived at 33 per cent, and the bran at 17 per cent for each 100 okes [oke=2.8215 pounds] of wheat.

ART. 8. In the manufacture of ship biscuits [hard-tack] the allowance granted for the milling is fixed at 2 per cent, the yield in biscuits at 81 per cent and the yield in bran at 17 per cent for each 100 okes of wheat.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Greece.

MARKING—DOCUMENTATION

There is no requirement for marking goods intended for importation into Greece to show country of origin. If units of measurement

or capacity are used, they must be those of the metric system, although it is not required that packing cases be marked to show weights.

Certificates of origin are required on all shipments to Greece on which minimum or conventional rates of duty apply. Goods not accompanied by certificates of origin will be cleared under the maximum rates. These certificates must be sworn to before a notary, no consular visa being necessary. They should be presented at the time the declaration is filed, but in no case later than two months after date of the declaration.

The usual commercial invoice and ocean bill of lading, together with the certificate of origin (when required), should go forward under separate cover—not in a package of merchandise.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The importation of and trade in grains are theoretically free of prohibition or restriction in Greece, but there are certain indirect regulations and controls which are actually restrictive in their application. A special permit is necessary for the importation of wheat. Before the permit is issued the importer must buy domestic wheat to the amount of 15 per cent of his imports. The domestic wheat is delivered to the importers by the Commission of Concentration of Unsold Stocks of Greek Wheat at prices fixed by the Government. Each importer must obtain a special permit for the quantities of wheat he desires to import each time, and upon issuance of the permit he is debited with the obligatory 15 per cent of domestic wheat. In this manner the Government holds a full control over the wheat-import trade. (See p. 291 for full information on wheat concentration.)

Although no regulations necessitate the mixing of foreign and domestic grains in milling, law No. 3598 of 1928 provides that all mills having a daily milling capacity of 15 metric tons must use at least 25 per cent of domestic wheat in grinding flour. Furthermore, it is reported, it is customary to mix foreign grain with the domestic product to improve the quality of the flour.

Hard winter and Manitoba are the kinds of wheat which are generally used as the basis of mixture with Greek wheat. They are, however, never used alone, but are mixed, in addition to the domestic grain, with Rumanian, Bulgarian, Argentine, or Russian wheat. There is no special preference for wheat from any of the sources mentioned, the price of the wheat combined with the extraction ratio being the main factors which determine the quantities ordered.

There are no regulations requiring the mixing of wheat with other flour grains.

No specific legal standards for grain imported into Greece have been set up. However, in case of dispute as to moisture, weight, and percentage of foreign matters, the legal standards of the country of origin of the wheat, and particularly of the United States or Ca-

nadian Departments of Agriculture, are taken as the basis for the settlement of the controversy or for arbitration purposes. United States grain grades are officially recognized only to that extent.

Grains which are condemned by the Greek authorities may be imported only if proof is furnished that they will be used for purposes other than for food of man. The evidence of the use must be produced to the market police division of the Ministry of the Interior, which issues instructions to the proper customhouse for the release of the shipment.

No special requirements are provided for the marking of sacked or packaged grains, but local dealers generally prefer that the weight, kind, and origin of the grain be shown on each package. No limit is imposed upon the size of containers of sacked grains.

(For a report of Assistant Commercial Attaché Ralph B. Curren on measures taken by Greece to protect the domestic wheat production see page 291.)

FLOURS

As in the case of wheat, importers of flour must obtain a permit and purchase domestic wheat to the amount of 10 per cent of their proposed imports of flour. The same formalities given above for grain must be followed in importing flour. The regulatory measures also tend to render difficult the importation of flour, especially second-quality flours and "clears."

Only two kinds of wheat flour and bread are permitted to be produced in Greece. Wheat flour for bread making must be either white flour of 78 per cent extraction or clears of 92 per cent extraction, regardless of the origin of the wheat used. The baking, sale, and distribution of bread from other than these two qualities of flour are prohibited.

There are no regulations requiring the mixing of wheat with other grain flours. It is understood that some time ago the Government considered the possibility of establishing a popular quality of bread prepared from wheat flour mixed with corn or corn and barley flour, and that the plan was temporarily abandoned.

Under a ruling issued by the Greek Council of Chemical Services the word "flour" means, if not otherwise stated, exclusively the product obtained from milling industrial wheat; and the product obtained from milling other grains and pulse must have the word "flour" accompanied by the denomination of the grain or pulse from which it was extracted. This means that the flour from which bread is generally made must be extracted from wheat only.

No other requirements exist on the subject. The ratios of the other kinds of imported wheat used by local millers are at present determined by common agreement between representatives of the millers and members of the market police division of the Ministry of Interior, and the various kinds of wheat used are selected so as to secure a good-quality bread at the lowest possible price. This fixing of the ratios of the different kinds of wheat by common agreement was first adopted during the World War and was again enforced in 1924.

Regulations of February 11, 1930, fix standards for moisture, ash, gluten, etc., as follows:

Qualities of flour	Water, maximum	Gluten, minimum	Sulphuric acidity, ¹ maximum	Ash, maximum	Bran, maximum	Fatty substances, maximum
	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>
First.....	13.0	28	0.07	0.6	0	1.10
Second.....	13.0	28	.15	1.4	2	2.75
Standard.....	13.0	28	.10	1.0	1	1.40
Clears.....	13.5	26	.15	1.6	13	1.70
Semolina.....	13.0	28	.07	.8	0	1.10

¹ Acidity as sulphuric acid.

The fatty substances present in the flour are taken only as an auxiliary factor whenever there exist any doubts as to the quality. In addition to the above requirements, the following provisions are also to be taken into consideration:

(a) An increase of 5 per cent in the percentage of water will be tolerated from September 15 to June 15 of every year.

(b) The natural properties of the gluten shall be those of gluten contained in a good-quality flour.

(c) A tolerance of 10 per cent will be permitted in the acidity of the flour from June 15 to September 15 of every year.

(d) In case the percentage of ash should exceed the maximum limits shown in the above table, the importation or consumption of the flour will be permitted only by decision of the Council of Chemical Services.

According to Circular No. 6561 of November 23, 1929, of the General Chemical Laboratory, preparations based on the salts of sulphate and supersulphate of ammonia or of lime, as well as other chemicals used for bleaching the flour, are prohibited. This prohibition caused some embarrassment to flour importers because of the lack of instructions to customs chemists, who were permitted to use any method for determining bleaching agents in the flour. The difficulty was overcome by Circular No. 10129 of June 10, 1930, of the General Chemical Laboratory, instructing all chemists to use the Holger Jürgensen process, and should the first analysis not give a positive reaction, to check it by the Griess Illosvay process. Since the enforcement of these instructions no complaints from importers have been reported.

Regulations of February 11, 1930, provide that flour shall not be altered in any way nor deteriorated and shall be free of any adulteration to conceal its alteration or to make it appear as a flour of a superior quality. This provision is interpreted by the chemical authorities as meaning that inclusion of baking powder and other leavening preparations in the flour is not permitted.

By a decision of the Greek Council of Chemical Services on December 10, 1930, the flour used by local confectioners, whether imported or milled locally, must have the taste, odor, and appearance of extra-quality flour. This is interpreted by Government chemists as

meaning that confectionery products must be made of extra-fine flour extracted from wheat. In this connection it is to be noted that "confectionery" flour must be sold in 10-kilo packages marked "flour for confectionery."

There are no other specific requirements for the marking of flour packages, but, as a rule, flour sacks are marked to show weight, origin, and quality. However, according to the regulations of February 11, 1930, flour packages must bear a dated label, affixed either by the local miller at the time the flour is exported from the mill or by the importer at the time the flour is cleared through customs. Importers and local millers are liable for the condition of the flour delivered for consumption during 60 days from the date stated on the label.

No certificate of analysis is required for flour or other manufactured grain products, since an analysis is made at time of entry into the country.

Under a decree of September 30, 1930, all flour imported or sold in Greece must be packed in sacks having the following capacities: (a) 70 okes (197.5 pounds); (b) 49½ okes (139.7 pounds); (c) 5 kilos (14.1 pounds)—this type to apply only to luxury flour; and (d) 53 okes (149.5 pounds)—this type being established exclusively for Australian flour. The decree became effective on April 1, 1931. The dimensions of the sacks are not specified.

If flour is refused entry into the country as unfit for food of man, it may be imported if guaranty is furnished that it will be diverted from its original proposed use and be utilized as cattle feed or for industrial purposes. Evidence of the use must be produced to the market police division of the Ministry of Interior, which will issue instructions to the proper customhouse for the release of the shipment.

MACARONI AND SIMILAR FOOD PASTES

Regulations issued on February 26, 1930, by the Greek Council of Chemical Services defined macaroni products as products made from a dough rich in gluten, composed of semolina or flour and water and containing no leavening." Inasmuch as under the regulations of February 11, 1930, the word "flour" means, when not otherwise stated, the product obtained from industrial wheat, and "semolina" means exclusively the by-product derived from wheat after extraction of the fine flour, it follows that wheat is the only grain permitted to enter into the composition of macaroni products.

Use of extracts for coloring macaroni products prepared with or without eggs, even if such extracts are harmless, is prohibited under the regulation of February 26, 1930, but there are no general regulations governing natural or artificial coloring matters in other food pastes in Greece. A few special requirements are in existence for application to some distinctively local products, such requirements being also applied to imported foods. Vegetable colors, with the exception of gum gutta and aconite, are permitted. A number of coal-tar colors, including only two which are permitted in the United States, namely, erythrosine and naphthol yellow, are also indicated as suitable. It is generally believed, although not definitely stated, that

any colors permitted under the Swiss pure food law could be used in Greece without danger of complications.

The only regulation governing the use of eggs is that macaroni products prepared with eggs shall contain at least two full eggs for each kilo of flour, the use of egg by-products being prohibited.

The text of the law of February 26, 1930, is as follows:

LAW OF FEBRUARY 26, 1930

Macaroni products are the products made from a dough rich in gluten composed of semolina or flour and water and containing no leavening, which are dried by partial heating or exposure to the air without being baked.

The macaroni products, in their dried or boiled condition, shall not have an unpleasant odor nor a sour taste. During their boiling, they must swell out at least twice their original volume and must not break or be converted into pulp.

No flour derived from the starch of rice, corn, pulse, potato, etc., shall be added during the preparation of the dough of macaroni products.

Their acidity shall not exceed 10° or 0.90 per cent in lactic acid.

The water content shall not be more than 12 per cent, with a maximum tolerance of 1 per cent.

Macaroni products prepared with eggs shall contain at least two full eggs for each kilo of flour, the use of egg by-products being prohibited.

Use of extracts for coloring purposes in macaroni products prepared with or without eggs, even if such extracts are harmless, is prohibited.

HUNGARY

Hungary is an important grain-producing country and is an exporter of these products, seeking an outlet for its surplus rather than importing foreign grains and grain products. It is not, and will not be, an importer of American farm products. Its main grain crop is wheat, with a heavy production of maize as well. Rye, barley, and oats are also grown, but not to the same extent as the other two grains. The rye crop is generally about one-half the amount of maize, with barley ranking next under the rye production and oats usually something less than one-half the barley crop.

DUTIES AND TAXES

Import duties and taxes.—Hungarian import duties are stated in gold korona (crowns) (par, 20.26 cents United States currency) per 100 kilos (220.46 pounds avoirdupois). The par value was used in the conversions in the third column of the tabulation on page 96. There are no general customs surtaxes, but internal-revenue surtaxes are assessed on certain items.

The conventional rates shown for rice apply to imports from the United States, the United Kingdom, Belgium, Italy, Austria, Germany, Bulgaria, Yugoslavia, Rumania, Canada, and other countries having most-favored-nation status with Hungary. Duty is calculated on the gross weight when at a rate of not over 15 gold korona per 100 kilos, and on net weight when over that rate, unless tare deduction from the gross weight is provided. There is also a sales tax of 3 per cent ad valorem, based on the duty-paid value, on all imports of grains and grain products in Hungary. Sales of agricultural products by original producer in Hungary are not subject to this turnover tax.

The metric system of weights and measures is in use.

Hungary is an exporter of grains and flours, hence no conventional rates are granted other countries on these products. (See under Austria, p. 12, for mention of the special agreement between Austria and Hungary for facilitating the exchange of products between the two countries.)

Tariff No.	Article	Rate of duty ¹		Rate to United States, dollars ²
		General, gold korona	Conventional, gold korona	
		<i>Per 100 kilos ³</i>	<i>Per 100 kilos ³</i>	<i>Per bushel</i>
51	Wheat, ⁴ spelt	6.30		0.348
52	Rye, ⁴ maslin	5.80		.30
53	Millet, ⁴ buckwheat	1.20		.085
54	Rice, raw, wholly or partially husked.	Free.	Free.	Free.
	NOTE.—Rice for husking mills, to be cleaned, by special permit, subject to such conditions as may be laid down by ordinance and under control.	Free.		Free.
58	Barley ⁴	5.00		.22
59	Oats ⁴	4.80		.13
60	Maize ⁴	2.00		.108
75	Seeds, not specified	Free.		Free.
135	Malt	4.00		<i>Per 100 pounds ⁵</i> .368
139	Flour and groats of wheat	13.00		<i>Per barrel</i> ⁶ 2.33
140	Flour of rye or maslin	12.00		<i>Per 100 pounds ¹</i> 1.105
141	Pearled barley and other barley flour products	12.00		1.105
142	Milling products from oats	10.00		.92
143	Milling products from maize	8.00		.736
144	Milling products from millet and other cereal grains, not specified	10.00		.92
146	Rice, husked, polished, or broken; rice semolina, and rice flour	12.00	6.00	.55
	NOTE.—Broken rice for starch manufacture by special permit, and under conditions laid down by ordinance and under control.	3.00	1.00	.09
	NOTE.—Broken rice for breweries, under special permit and under conditions laid down by ordinance and under control.	3.00		.275
146	Alimentary paste (macaronis, etc.), dried, but not bakpd.	28.00		2.38
ex 151	Potato starch	6.00		.55
174	Bran of all kinds	Free.		Free.
181	Malt gorms and vegetable waste for fodder, not specified	Free.		Free.
377	Rice starch, starch gloss, unscented, colored or not	60.00		5.53
378	Starch of wheat and maize, ground or not	40.00		3.60
379	Potato and other vegetable starches	30.00		2.78

¹ Does not include sales tax of 3 per cent ad valorem. Conventional rates, where provided, apply to the United States; otherwise the general rates.

² Converted to dollars at the par rate of 20.26 cents to the korona.

³ Gross weight when the duty is not over 15 gold korona per 100 kilos; net weight when over that rate.

⁴ Seeds of wheat, spelt, rye, millet, buckwheat, barley, oats and maize brought in for the purpose of plant improvement are free.

⁵ Per 100 pounds, \$1.19 (groats and semolina).

Export duties.—There are no duties on exports from Hungary.

TEMPORARY ADMISSION

The early provisions under the former Austro-Hungarian Empire for temporary duty-free admission of grains for manufacture for export as flour and other grain products are given on page 27 under Austria. Law XIX (known as Gesetz-Article XIX) of 1924 made similar provision in paragraphs 84 to 89 for temporary duty-free

importation of products in general into the new kingdom of Hungary for exportation in the form of manufactured or finished goods within a specified time. It is not necessary (par. 86) that the identical imported goods be used in the exported product, it being possible to substitute similar domestic materials. It is also possible to substitute similar foreign products which have already been imported and placed in free trade. This substitution and the conditions under which it may be allowed are determined by the Minister of Finance in agreement with other ministers in charge.

Permits for temporary admission must be obtained from the central customs office within the limits of the general regulations. This office also, in the absence of general regulations, decides the quantity of the finished product which must be reexported in the improvement trade.

Bond must be given guaranteeing the reexportation of the finished product, which for goods prohibited from importation may amount to the full value of the goods. The handling of bonded goods is controlled by a decree of June 21, 1926, as amended by decrees of June 28, 1927, and August 17, 1930.

A decree of June 10, 1925, specifically provided for the importation of wheat and rye into Hungary under the temporary-importation régime to be milled for export. Permission to import these grains was granted on condition that flour and other milling products made therefrom should be reexported within three months from the date of importation. Mills to which permits were granted assumed the obligation to export 98 kilos of flour or other mill products for each 100 kilos of wheat and 97 kilos of such products for each 100 kilos of rye. The period of validity of the permits was not to extend beyond April 30, 1926. The products manufactured from wheat or rye imported after March 31, 1926, were to be exported not later than June 30, 1926. Any mill which failed to fulfill its obligations in regard to the exportation of products made from imported grains was compelled to pay the customs duties, and all of its permits were canceled.

Barley was admitted to the privilege of temporary importation under a decree of October 31, 1924. Reexportation of the finished product at the ratio of 75 kilos of malt or 97 kilos of milled product for each 100 kilos of barley imported must take place within three months from importation.

IMPORT CERTIFICATES

In 1928, due to a prolonged drought, the Hungarian Government was faced with a shortage of fodder crops, including corn, and with the necessity of taking steps to assist the agriculturists. To this end the Ministry of Finance made effective a decree of September 18, 1928, providing that anyone exporting, up to and including September 30, 1929, fattened hogs, fattened cattle, fattened sheep, or fresh meat of these animals, as well as bacon or lard, might request and be granted an "import certificate" permitting the duty-free importation of corn in a quantity to be determined by the number of fattened animals or the quantity of meat exported. These certificates were valid for 120 days from date of issue, but in no case were they to be good after October 31, 1929.

The definition of "fattened" as applied to cattle was stated in the decree to be animals weighing not less than 650 kilos, live weight; as applied to hogs, animals weighing not less than 150 kilos, live weight; as applied to sheep, animals weighing not less than 70 kilos, live weight.

The decree fixed the quantities of corn permitted duty-free entry, for which import certificates may be issued, as follows. On each 100 kilos exported:

	Kilos of corn
Of fattened cattle.....	123
Of fattened hogs.....	333
Of fattened sheep.....	37
Of fattened fresh beef.....	250
Of fattened split carcasses of hogs.....	400
Of fattened other hog meat.....	333
Of fattened fresh mutton.....	60
Of fattened bacon.....	380
Of lard.....	400

Import certificates for the duty-free importation of corn were transferable, and were accepted if presented by persons other than those in whose name the certificates were originally issued.

In a decree of October 4, 1928, effective October 10, 1928, the Minister of Agriculture decreed that exporters of dead fowl, fresh (also living) fish, and salami, exporting up to September 30, 1929, might also demand and be granted an import certificate permitting the duty-free importation of corn in the following quantities. For each 100 kilos exported:

	Kilos of corn
Of dead chicken (hen), capon, poulard, turkey cock, guinea hen, and pigeon.....	120
Of dead goose or duck.....	200
Of fresh (or living) fish.....	500
Of salami.....	833

Beginning July 16, 1930, the Hungarian Government introduced a so-called "boletta" system for the marketing of grain. Though, strictly speaking, not an import-certificate system such as operates in other countries, the law provides in substance that wheat, rye, and their mixtures should in future be purchased against a ticket consisting of a main part, or warrant, and a coupon, termed "boletta." Whoever desires to buy the above-mentioned cereals must procure a grain ticket, on sale at post offices, at tobacconists, and by the municipal authorities. The price of the ticket should correspond to the amount and quality of the grain, flour, or products made therefrom which he intends to purchase. For example, in order to purchase 10 kilos of grain, a ticket worth 0.30 pengö, or for 100 kilos one worth 3 pengö, is required. (Pengö=\$0.1749 United States currency.) Tickets are also issued for the purchase of 5, 10, 50, and 100 quintals (quintal=100 kilos) at 15, 30, 150, and 300 pengö, respectively. The coupon of the ticket should be handed over to the producer selling the grain, so that he obtains, besides the sales price, a coupon worth 3 pengö on every quintal. The producer is required to use this coupon, in the first place, to pay his taxes. The municipal authorities are instructed to accept these coupons as cash for the payment of taxes

and also to refund, in cash, the price of all coupons in excess of the taxes owed by the producer as of December 31, 1930. The producer is not allowed to sell or to give away the coupons, the law's intention being that they be used for tax payment and that the producing farmer shall benefit by any amount in excess.

The grain handed over to the mills to be ground for household or feeding requirements is exempt from the obligation of being accompanied by a grain ticket; the producer, however, is not allowed to sell this quantity. The mills are required to turn over 0.03 pengö per kilo of this class of grain to the fund created to assist the marketing of grain.

Whoever purchases wheat, rye, or mixtures thereof keeps the main part of the ticket, having handed the coupons to the selling producer. The ticket accompanies the grain through all changes of owners; when a dealer sells grain, he gives the corresponding amount of warrants with it. These accompany the grain until it reaches either a mill or a frontier station. In the former case the warrants are collected by the mill, which will add their price to that of the flour. The flour is no longer accompanied by a ticket; on the other hand, the mill is not allowed to accept any grain not accompanied by a ticket, except grain for household and feeding purposes, as mentioned above. If the grain is exported, the price of the warrant is refunded to the exporter. If flour or products made of flour are exported, the exporter is refunded the following amounts: Per 100 kilos exported:

	Pengö
Of wheat flour, from quality No. 00 to No. 3, inclusive.....	4.70
Of wheat flour, from quality No. 4 to quality No. 6, including further 100 kilos of rye flour, irrespective of its quality....	3.25
Of macaroni and the like (tariff No. 148).....	3.70
Of "tarhonya" (Hungarian dry paste made of flour and eggs, tariff No. 148).....	4.30
Of cakes and the like (tariff No. 149).....	3.90
Of wheat starch.....	5.20
Of gluten and paste (tariff Nos. 137 and 381).....	17.20

Should the producer plan to export his grain direct, he is required to purchase the necessary amount of tickets, keeping the coupons. He is entitled to the same refund of the warrant price as the exporter. Payment of the value of the coupons and also the refund of the warrant on exportation will be made from a fund to be created under the law. This fund also serves the purpose of assisting agriculture in other ways and will be maintained by the revenue obtained from the sale of grain tickets, by the sums to be paid by the mills on the grain they receive as payment for milling, by the general turnover tax on flour (which has been considerably increased), and by a contribution to be assigned by the Minister of Finance from other sources of State revenue. For this purpose, the Government increased by 100 per cent the import duty on coffee, tea, and cinnamon, which means a probable 4,500,000 pengö additional revenue. The increase of tobacco prices by 5 per cent and the increase of postage rates are expected to add about 11,500,000 pengö further revenue, which will make up for the shortage of about 17,500,000 pengö against the prospective 50,000,000 pengö obtainable from the sale of grain tickets.

MARKING—DOCUMENTATION

There is no general Hungarian requirement for the marking of imported goods to show country of origin. If weights are given on packing cases, they should be expressed in kilos.

Certificates of origin are required on certain goods, none of which, however, are products of the United States. No consular documents are needed, but every shipment should be covered by a commercial invoice and bill of lading, which must be presented at the customs at time of the arrival of the goods. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The mixing of domestic grains with foreign grains for milling purposes is not required in Hungary. In fact, as noted below, grain mixed with imported grain is unsalable under Chapter IX of the general regulations.

Law XXII of 1930 governs local transactions in grains, flours, and products thereof. Wheat, rye, and their mixtures must be purchased against a ticket called "boletta." This system has just been discussed.

For the purpose of obtaining short-term loans for agriculturists this same law and the regulatory decree make it possible to mortgage wheat, rye, wheat and rye mixtures, and barley stocks in such a way that the mortgaged stock remains in the borrower's possession. Furthermore, the law regulates the sale of green crops. The seller will in future be entitled to the market price of the grain on the date of delivery, even if the price originally agreed was lower, or else he will have to deliver only the quantity that corresponds to the actual market price plus interest on the amount of the loan originally received.

The law also regulates time business transactions on the grain exchange, permitting only those transactions that relate to delivery in a fixed time and for a fixed price, provided such deals are made by public authorities or foundations, members of the Hungarian grain exchange, grain merchants, dealers in milled products, farmers cultivating a minimum area of land, or, finally, by persons professionally employed in working up grain and milled products or in granting loans thereon. However, a claim based on a time transaction may not be enforced by litigation if the transaction was made for pure speculative purposes.

Paragraph 120 of the decree continues the existing regulations in force until the details of the new practice are worked out by the Ministry of Commerce and the grain exchange council jointly.

No legal grain standards or grades similar to those established by the United States Department of Agriculture have been set up by Hungary for imports, exports, or domestic use. United States standards are officially recognized, however.

There are no special requirements for marking packages to show net or gross weight or the country of origin of the grain.

Governmental regulations for the disposition of grain unfit for milling have not been promulgated. Trade custom controls such cases. If refused by the importer, the shipper may reexport the grain or divert it to other purposes.

The Hungarian Corn Exchange regulations which became effective June 1, 1925, set forth in Section II the commercial practices and restrictions in the grain trade as follows:

CORN EXCHANGE REGULATIONS OF JUNE 1, 1925

1. The weight unit in the grain trade is 100 kilograms. This refers to net weight, without packing or container.

2. The term "Hungarian grain" includes the crop grown on former Hungarian territories separated from present-day Hungary by the treaty of Trianon.

3 and 4. It is not permitted to sell or deliver moist, musty, blighted, or unblighted grain or products from preceding crops.

5. Wheat is not to be delivered—

(a) If 2 per cent of the total weight is comprised of mixtures (blighted wheat or other grain seeds);

(b) If it contains more than 1 per cent hard (blé dur) or white wheat; or

(c) If the blighted grain exceeds 2 per cent. If less than 2 per cent of the total grain is blighted, the buyer is entitled to a reduction of 1 per cent from the regular sales price.

("Hungarian grain" may be sold even if the blighted portion is greater than 2 per cent, but it must be less than 5 per cent. In this case the seller is compelled to repay a certain percentage of the net price to the buyer for quality depreciation.)

6. Rye is not to be delivered—

(a) If 2 per cent of the total weight is mixture or musty grain;

(b) If the rye contains more than 3 per cent of wheat;

(c) If more than 3 per cent of the grain is germinating; or

(d) If the natural rye is mixed with artificially dried rye.

(But "Hungarian rye," diverging from paragraph (a), can be sold even if the blighted portion amounts to from 2 to 4 per cent of the total quantity. Here again the seller is compelled to deduct a proportionate amount from the price.)

7. Oats are not to be delivered—

(a) If more than 3 per cent of the quantity is mixture;

(b) If the shipment contains more than 2 per cent barley; or

(c) If more than 3 per cent of the grain is germinating.

("Hungarian oats" may be delivered even if the blighted portion totals as much as 5 per cent. The seller is obliged to deduct if over 3 per cent of the total. Black oats can not be delivered.)

8. Barley is not to be delivered—

(a) If the mixture or blighted grain is over 3 per cent; or

(b) If more than 1 per cent of the barley is germinating.

("Hungarian barley" has the same preference as "Hungarian oats." Only spring barley may be sold for the brewery industry. It must weigh at least 65 kilograms per hectoliter. This barley should not contain more than 2 per cent of mixture, musty, and decayed grains.)

9. Under the term "maize," the following are undeliverable: "Cinquantin," white, and black corn. The delivered maize may contain not more than 8 per cent mixture of the above sorts.

12. The seller of grain from last year's and previous crops must inform the buyer of that fact. If domestic grain was mixed with imported grain, the seller must also inform the buyer. According to Chapter IX of the general regulations, grain mixed with imported grain is unsalable.

13. In case of prompt sales, foreign grain may be delivered to the buyer before or after the payment of the import duty. In the latter case, the seller is compelled to pay the buyer the customs fee and additional expenses in cash.

14. If the qualitative weight of the wheat or rye does not agree with the conditions of contract and the total weight is 2 kilograms less than the usual weight per hectoliter, the buyer has the right to refuse acceptance of the

shipment. If the weight difference is less than 2 kilograms per hectoliter, the compensation paid by the seller to the buyer is as follows:

	Lack in qualitative weight, per hectoliter	Percentage of the net sales price repaid buyer		Lack in qualitative weight, per hectoliter	Percentage of the net sales price repaid buyer
	<i>Dekagrams</i> ¹			<i>Dekagrams</i> ¹	
	20-50	0.5		20-50	0.5
	50-100	1.0		50-100	1.0
Wheat.....	100-150	1.5	Barley.....	100-150	1.5
	150-200	2.5		150-200	2.5
	25-50	.5		50-100	1.0
Rye.....	50-100	1.0	Oats.....	100-150	2.0
	100-150	1.5			
	150-200	2.0			

¹ Dekagram (10 grams)=0.01 kilogram.

18. According to Chapter IX of the general regulations, wheat below 76 kilograms weight per hectoliter and rye below 71 kilograms per hectoliter can not be delivered.

20. The qualitative weight is determined on the official scales of the Budapest Corn Exchange.

21. If the mixture in a mixed-wheat shipment exceeds by 2 per cent the amount declared on the container label, the shipment may be refused by the buyer.

24. Five samples at least are required from grain stored in a boat, freight car, barn, etc. Each sample unit must weight at least 40 dekagrams and be kept in a small bag. To determine the qualitative weight, a 3-kilogram sample from each one of the carloads is required. The seller must allow a marginal overweight of 50 dekagrams to each 700 kilograms sold.

FLOURS

Existing restrictions on flour are specified in the "boletta" system. (See p. 98 preceding.) No regulations have been issued in regard to required extraction ratio in the milling of flour. Under the corn-exchange regulations the following provisions govern the manufacture and sale of flours and other milling products:

Flour and other milling products are sold per 100 kilos gross weight, including the bag, which must bear a label with grade.

Grades in use on the Budapest Grain Exchange are classified by the color and fineness of milling of the flour. The grain exchange board periodically defines the standard grades.

Wheat flours Nos. 0 through 6 and rye flour Nos. 0 and 1 are packed in 85-kilo bags; other wheat flours Nos. 7, 7½, 7¾, fodder flour No. 8, and other rye and rye fodder flours are packed in 70, 75, or 85 kilo bags, according to the seller's preference. The bags must be sealed with lead. One side of the seal shows the grade of the flour (0, 2, 3, 4, etc.), the other side the mill's name.

Delivery must be uninterrupted and the minimum quantity of 200 quintals (quintal=100 kilos) per day must be delivered.

Bran and other lower-quality mixtures have no special packing regulations, except that containers must be sealed with lead.

Containers must be of good quality and convenient for delivery purposes. The use of paper bags is prohibited.

Wheat flours Nos. 0 through 6 and rye flours Nos. 0 and 1 must have no bitter by-taste. Fodder flour is equivalent to wheat flour No. 8 and rye flour marked RF or SR.

There are no regulations or requirements in regard to the blending of flours from various bread grains. Inasmuch as domestic flours are required to be labeled to show the grade of the flour and the miller's name, it is probable that such mixtures would be required to show on the labels the nature of the mixture and proportions of component grains.

The use of benzoyl peroxide, nitrogen peroxide, chlorodioxide, and other organic or inorganic peroxides, ozone, chlorine, and halogens, benzoyl chloride, nitrozil chloride, or hypochloride for bleaching flour is prohibited.

The sale of self-rising flours containing leavening agents is governed solely by Article XLVI/1895, which prohibits fraudulent misrepresentation of agrarian products, and by rulings and decisions under that law. The provisions of Article XLVI are as follows:

Paragraphs 1 and 2 prohibit the misrepresentation of all agricultural products, such as milk and dairy products, animal and vegetable fats, greases, oils, grain, flour, food pastes, honey, sweet pepper, sowing and grass seeds, fodders, and fertilizer materials. Also prohibited are the sale and trade in such fraudulent products.

Paragraph 3 is the criminal clause. Persons guilty of such misrepresentation may be fined 600 gold korona or for a higher offense be sentenced to two months' imprisonment. Manual resistance or obstruction to officials inspecting factories, warehouses, or stores is liable to a fine of 400 gold korona or imprisonment of one month. Investigating and criminal authorities are: First instance—district magistrates, the captain of police and the county sheriffs; second instance—municipal administrative committees; supreme instance—Minister of Agriculture.

Paragraph 3 of decree 38286/1896 extends the regulations of Article XLVI to imported grain and other food products.

Definition of food-product misrepresentation:

1. If made of foreign materials in imitation of the original food product;
2. If weight of the original quality is changed by the addition or mixture of other materials;
3. If the original product was mixed with a similar material of lower quality with intention to change the weight, size, or color;
4. If the food product is offered on the market for a higher sales price than its real net value;
5. If the food product is offered on the market for sale in a damaged, decayed, or musty condition;
6. If the label or the symbol on the container, presuming a higher-quality article, is incorrect.

Paragraph 6 exempts all grain products (wheat, rye, malt, fodder, barley, oats, maize, and rice) from the regulations of Article XLVI if those products are sold directly by the farmer or grain merchant to mills or other industrial plants.

Paragraph 8, section 3, stipulates that the trade in grain and fodder products must be in full accordance with usual business practice, as follows:

Flour and other milling products, packed in bags, must be marked with the name of the original product and with the quality numeral.

Products of the baking industry are permitted to contain, in addition to flour, only those nourishing by-products which improve

the quality of the dough and make it more suitable for bread, such as water, eggs, milk, and butter.

Two hundred and fifty grams of grain products must be offered for sample analysis. In the case of malt (brewery) barley, a double quantity, 500 grams, is required. The samples must be packed in a closed linen container, except in the case of flour and flour by-products, whose 500-gram sample must be in an hermetically sealed glass bottle. A sample of 250 grams, packed in parchment paper, is required for bread or other bakery products.

The samples are usually analyzed and examined by local governmental analysis stations located in the municipalities. The final verdict rests in the Ministry of Agriculture, on its committee of eight members. The Governmental Agricultural-Chemical Analysis Station is charged with examination of quality of the annual crop. This examination is based on the analysis of grain samples and of the soil. In all legal cases in connection with foodstuff regulations the above station is competent.

A statement of the Ministry of Agriculture of October 29, 1929, outlines the situation in regard to the use of leavening agents in self-rising flours in the following terms:

According to paragraph 5 (3) of decree No. 38246/1896 relative to the execution of Article XLVI of 1895 on the prohibition of falsifying agricultural products and articles, it is not considered, from the viewpoint of this law, as a falsification if the products and articles falling under said law "are prepared or treated with a substance or material harmless to agriculture with respect to the use to which the product in question is naturally destined, the treatment or preparation being made with a view to rendering the product in question more durable, easier to transport, or more fit to use, without, however, increasing thereby its weight or hiding the fact that it is of inferior quality."

With reference to the regulations mentioned above, the Ministry of Agriculture remarked that the testing (chemical analysis) laboratories working under its supervision have always objected to the use of alum and aluminum compounds in baking powders used for the preparation of bread and cakes and to the bringing on the market bread and cakes prepared with alum or aluminum compounds.

Decree No. 38286/1896, paragraph 5 (1), declares as falsifications such products falling under the law which "are mixed with other materials for the sake of increasing their weight or to hide their bad or inferior quality."

According to opinions of the experts up to the present, the use of alum in bread and cakes aims at hiding the inferior quality of the flour used, and furthermore its presence is detrimental to health.

No certificate of analysis or quality is required on imported flours. Domestic flours are required to be specially labeled; and if any foreign flours should be imported into this flour-producing agricultural country similar requirements would, no doubt, be exacted.

MACARONI AND SIMILAR FOOD PASTES

The only regulation controlling the manufacture, sale, or importation of macaroni and similar food pastes is the general provision in Article XLVI/1895 quoted above.

IRISH FREE STATE

The Irish Free State is a good market for United States wheat, taking from 3,000,000 to 5,000,000 bushels annually, but other grains are not imported in large amount. It is also growing into a very good market for American flour, and an increasing trade in American rice is developing. Some cornstarch also goes to that country.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO THE IRISH FREE STATE, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	428	4,793	3,569	3,119	3,249	3,086
Wheat flour.....	1,000 barrels.....	56	82	72	43	84	142
Barley.....	1,000 bushels.....						862
Rice.....	1,000 pounds.....	40	90	910	715	979	1,354
Cornstarch.....	do.....		289	301	400	266	172
Macaroni.....	do.....	31	40	49	41	41	61

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

With the exception of oats and oatmeal, the Irish Free State levies no import duties or internal taxes on grains or grain products. The duty on oats is 2s. 6d. per hundredweight (112 pounds) and on oatmeal 6s. per hundredweight, with a preferential rate of two-thirds of the full rate on British products. No export duties are assessed on products shipped from the Dominion.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Grains and flours being generally free of duty in the Irish Free State, the question of their temporary duty-free admission for manufacturing for export does not enter into consideration.

The import-certificate system is not in effect in the Irish Free State.

MARKING—DOCUMENTATION

Products marked with a trade description which includes a name or trade-mark of an Irish Free State manufacturer, trader, or dealer, or a place name in the Irish Free State, or a name or mark so closely resembling them as to be likely to deceive, should have "U. S. A." following the name of the American city. If weights are shown, avoirdupois units should be used; that is, hundredweight (112 pounds), pounds, ounces.

No special form of invoice is needed for shipments of grains and grain products to the Irish Free State; the ordinary commercial invoice and ocean bill of lading will suffice. No documents are required to be certified by a consul or other Irish Government official. The shipping papers should go forward under separate cover—not in a package of merchandise.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS AND FLOURS

The only Irish Free State regulations bearing on the importation and sale of grains and grain products is found in the public health (preservatives, etc., in food) regulations of 1928, issued by the Minister for Local Government and Public Health. Trade in flours and grains is free from Government restriction. These regulations govern the purity of foodstuffs in general, the only item bearing specifically on grain products being that permitting the use of sulphur dioxide as a preservative in corn flour in a proportion not exceeding 100 parts per million, calculated by weight.

There are no regulations in the Irish Free State bearing on the extraction ratio of flour, the mixture of foreign and domestic grains in milling, the mixture of wheat flour with other grain flour, the blending of flours, standards for flour, bleaching, self-rising flours, certificates of analysis or quality, or grain standards.

Sizes of packages offered for sale are not governed by law, but a contemplated net weight or measure bill, if enacted, may regulate such matters.

The laws of Great Britain effective in 1922 continue in force in the Irish Free State, subject to the constitution and to repeal or amendment by the Irish Free State Parliament (Oireachtas). Hence the provisions of the British merchandise marks acts, 1887, which are the same general requirements given under "Marking" for the United Kingdom (see p. 198), apply in regard to the marking of packages.

Section 76 of the weights and measures act, 1878, provides that in Ireland every contract, bargain, or dealing concerning any quantity of corn or grain, etc., shall be made or had in denominations of imperial measure.

The bread act of Ireland, 1838, specifies the materials which may be used in the manufacture of bread and names penalties in regard to the use of any adulterant or any material other than those specified in the act, which has been summarized as follows:

Bread made of flour or meal of wheat, barley, rye, oats, buckwheat, Indian corn, peas, beans, rice, or other grain, or of potatoes mixed with common salt, pure water, eggs, milk, barm, potato or other yeast, butter, seeds, or sugar, and with no other ingredient whatsoever, may be sold.

If bread be made of any ingredient other than as specified, there is a penalty of from 50 shillings to £5 on oath of witness or by confession, and in default of payment to be committed to prison for not exceeding three calendar months, with or without hard labor, unless penalty is paid sooner.

Adulterating corn meal, flour, etc., or selling corn meal or flour of another sort or not equal to sample, or using any fraud or deceit, by which such corn meal or flour shall be rendered of greater weight is penalized by fine of from 40 shillings to £10, on oath of witness or by confession. The corn meal or flour so offered for sale is forfeited.

Penalties are provided for keeping stores of adulterants in bakeries. Times for baking and sale of breads, importation, etc., are also regulated by this law.

MACARONI AND SIMILAR FOOD PASTES

No regulations govern the manufacture or sale of macaronis except those in regard to the use of colors in foods. The list of these prohibited colors contains the usual prohibited mineral colors, gamboge, and the following yellows among the coal tars: Victoria yellow (naphthol yellow, Martius yellow), aurantia (imperial yellow), and aurine (rosolic acid, yellow coralline).

ITALY

Exports of United States grain to Italy are, as a rule, confined almost wholly to wheat and consist largely of the durum variety, which is peculiarly adapted to the production of macaroni. Italy, although a large rice producing and exporting country, imports fair amounts of United States rice. At one time it imported considerable quantities of United States cornstarch, but this trade has decreased, possibly because orders are now being filled from American branch factories in Europe.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO ITALY, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	14,360	8,401	11,833	6,956	754	3,176
Wheat flour.....	1,000 barrels.....	50	15	19	21	26	58
Rye.....	1,000 bushels.....	107	12				40
Corn.....	do.....		24			2,587	
Rice.....	1,000 pounds.....		90	477	2,287	4,428	1,556
Cornstarch.....	do.....	6,660	7,777	1,808	265	238	76
Macaroni.....	do.....						2
Malt.....	1,000 bushels.....	39	24	12	4	2	

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Italian import duties are expressed in paper lire (par, 5.26 cents United States currency) and converted at the current exchange value of the lira. Conventional rates, where provided, apply to imports from the United States, Canada, the United Kingdom, France, Germany, and most of the more important grain countries, including Argentina and Brazil (but not Australia). The third column of the tabulation on page 108 shows the duties in dollars as applicable to all countries having most-favored-nation status. Where no conventional rates are provided, the general rates have been converted. The conversion to dollars has been made at 5.2369 cents to the lira. (To determine the exact rate in dollars on any particular date, the value of the lira at that time—ascertainable from local American banks and newspapers—should be used.)

The duties on grains and grain products are calculated on gross weight.

A surtax of 15 per cent ad valorem was recently imposed on certain imports into Italy. This surtax does not apply on most grains and flour, semolina, or macaronis.

The sales tax of 2.5 per cent of the duty-paid value does not apply to wheat, barley, corn, and rice and their products, except starches and barley, corn, and rice for industrial purposes.

Metric units of weight and measure are in use in Italy.

Tariff No.	Article	Rate of duty ¹		Rate to United States, dollars ²
		General, lire	Conventional, lire	
49	Edible starch, flour, and feculae, flavored, colored, sweetened, "destinizzati," or otherwise prepared, or even simply made up in small containers or packages of any kind (includes all packaged macaronis, spaghetti, noodles, etc., put up in small packages for retail sale).....	Per 100 kilos ³ 4 382.00	Per 100 kilos ³	Per 100 pounds ³ 4 2.78
	Grains: ⁴			Per bushel
64	Wheat.....	75.00		1.07
65	Rye.....	36.50		.23
66	Barley—			
	(a) Germinated (malt).....	44.00	36.70	.31
	(b) Other.....	14.70	14.70	.17
67	Maize—			
	(a) White.....	75.00		1.00
	White maize intended for the manufacture of starch is admitted free of duty, on compliance with the regulations laid down by the Minister of Finance.			
	(b) Other.....	30.00		.40
68	Rice—			Per 100 pounds ³
	(a) In the husk.....	4 41.00		4 .97
	(b) Partly husked (semigreggio).....	4 50.00		4 1.19
	(c) Cleaned, and rice flour.....	4 60.00		4 1.43
	Broken rice and half rice intended for the manufacture of starch are admitted at the rate of 9.15 lire per 100 kilos on compliance with the regulations laid down by the Minister of Finance.			
69	Grain not specially mentioned (includes millet and buckwheat).....	4 4.20		4 .105
	Millet (from Rumania).....		4.20	.105
70	Flour of:			Per barrel
	(a) Wheat.....	112.35		5.24
	(b) Rice.....	60.00		1.43
	(c) Rye.....	50.90		1.21
	(d) Oats and barley.....	22.00		.54
	Pearled barley.....		22.00	.54
	(e) White maize.....	112.35		2.67
	Of other maize.....	39.80		.29
	(f) Other grain.....	11.55		.94
71	Semolina.....	130.10		3.09
72	Wheaten paste (macaroni, noodles, and similar grain pastes, if put up in small packages for retail sale, are dutiable under item 49 above).....	131.95		3.13
918	Oats.....	14.70	11.95	Per bushel .094
920	Feculae:			Per 100 pounds ³
	(a) Indigenous.....	52.80	44.00	1.09
	(b) Exotic.....	4 61.60		4 1.53
	Manioc flour for cattle feeding is free of duty under regulations.			
921	Starch:			
	(a) In boxes.....	88.10	66.10	1.65
	(b) In any other state.....	4 52.80		4 1.09
925	Bran.....	4 7.35		4 .19

¹ Conventional rates, where provided, apply to the United States; otherwise, the general rates.

² Converted to American currency at 5.2389 cents to the paper lira; sales and excise taxes and the 15 per cent ad valorem surtax (where applicable) are not included.

³ Duties are on gross weight except item 49, which is assessed on net weight, including weight of inner container.

⁴ Plus 15 per cent ad valorem on the general rate and in the third column.

⁵ Grain in sheaves is assessed upon one-half the gross weight of the product—one-half being then dutiable as straw.

Export duties.—No duties are collected on grain or grain products exported from Italy.

TEMPORARY ADMISSION

Soft wheat, corn, and other cereals in minimum quantities of 500 kilos may be imported temporarily free of duty for grinding, to be reexported in the form of manufactured products within a period of four months. For the purpose of issuing certificates for temporary importation, the following renderings per 100 kilos are established:

For wheat:

First rendering, 50 kilos of flour of the first class, 24 kilos of middlings (farinetta), and 24 pounds of bran.

Second rendering, 65 kilos of flour of the first class, 9 kilos of middlings of the second class, and 24 kilos of bran.

For maize, 91 kilos of meal and 9 kilos of bran.

For rye, 73 kilos of flour and 18 kilos of bran.

For barley, 80 kilos of flour and 18 kilos of bran.

For bran, 86 kilos of meal.

For spelt, 56 kilos of flour.

The basis for the permit for temporary admission of grain is the intention to reexport the principal product—flour. If reexportation of the secondary products—bran, middlings (farinetta), and coarse bran (cruschello)—is not called for on the temporary-importation permit, duty is collected at the time of the temporary importation as follows for each 100 kilos of grain brought in:

For middlings (farinetta), the proper duty on 22 kilos of grain in case of an option for the first rendering, and on 7 kilos in case of an option for the second rendering;

For bran or coarse bran (cruschello), the proper duty on the above indicated amounts for each 100 kilos of wheat maize, rye, and barley brought in temporarily.

When a request is made to reexport the secondary products and the reexportation is not done, duty is collected at the above-mentioned rates on the products not exported. If the quantity reexported does not equal the amount required by the corresponding grade of flour exported, the middlings, bran, and coarse bran are considered as not having been reexported.

The products which are reexported must present the characteristics established for each in the regulations. Mixtures of such products, provided they belong to the same cereal imported temporarily, may be reexported if considered as composed entirely of the inferior product contained therein.

When products presented for reexportation are recognized as being of a kind different from that declared, but are products of the cereal imported temporarily, there shall be levied a fine of not less than one-fifth nor more than the entire amount of duty proper to the cereal for which permission would be granted according to the declaration or of the duty which would be paid in case of failure to reexport. When it is recognized that the products have been made with the employment, in any proportion, of cereals different from those admitted for temporary importation, all the products are considered as different in quality from that declared.

Soft grains for the manufacture of ships' biscuits or crackers may be imported temporarily, in minimum quantities of 500 kilos, to be reexported within four months from date of importation. For each 100 kilos of grain brought in temporarily, 74 kilos of ships' biscuits or crackers must be reexported. In addition, 24 kilos of bran or

coarse bran must be reexported or the duty paid in accordance with the regulations mentioned above for soft grains for grinding.

Hard wheat may be brought in temporarily, in minimum amounts of 500 kilos, to be reexported in the form of semolina or macaroni and similar food pastes. The following output per 100 kilos of hard grain imported temporarily must be presented for reexportation:

Semolina or paste of the first class, 50 kilos; 24 kilos of middlings of first class, and 24 kilos of bran or coarse bran;

Semolina or paste of the second class, 60 kilos; 14 kilos of middlings of second class, and 24 kilos of bran or coarse bran.

The provisions regarding the temporary importation of soft grain for milling are applicable to the temporary importation of hard wheat for making semolina or paste. However, the basis for the permit to reexport semolina and paste is according to the output just indicated; when the secondary products are not to be reexported, the proper duty is collected on the middlings which remain within the country, on the basis of 22 kilos of grain in the case of option on the first rendering and on 11 kilos in the case of option on the second rendering. The duty appropriate to bran will be collected in addition.

Raw rice or that which has been partly worked may be imported temporarily, for whatever processing is necessary to make it edible or commercially white, to be reexported abroad within a period of two years. The minimum amount admitted temporarily is 500 kilos.

Refund of the duty paid for rice temporarily imported is made on the basis of the quantity remaining after being worked. Worked rice may also be admitted for consumption; in this case the importer is allowed a credit of 20 kilos for every 100 kilos of prepared rice obtained from the rice with the husk or partially crude, for loss in working.

Barley may also be imported temporarily, in minimum quantities of 500 kilos, for reexportation as sprouted or germinated barley, within one year from date of importation.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Italy.

MARKING—DOCUMENTATION

Grain and grain products for importation into Italy are not required to be marked to show country of origin, although false indication of origin is prohibited.

No consular documents are required on shipments of these products to Italy. The commercial invoice and ocean bill of lading should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

Up to July 1, 1931, there were no regulations in Italy requiring a proportion of domestic grains to be mixed with all imported grain

for milling of flour. A decree of June 10, 1931, in effect from July 1, 1931, made it obligatory for Italian millers to use a minimum of 95 per cent of domestic wheat (permissible maximum of foreign wheat, 5 per cent) in milling flour. This minimum has been changed from time to time as the domestic supply has varied; from February 1, 1932, it has been set for domestic hard wheat at 20 per cent and for domestic soft wheat at 40 per cent in Lazio and the southern and insular Provinces, and at 70 per cent elsewhere. This restriction does not apply to grains ground under the temporary-importation régime for exportation. It is not necessary to mix any other bread grains with wheat for milling.

No grain monopoly is in operation, thus leaving the grain trade entirely free from governmental restriction, not only in connection with domestic trade, but in regard to imports as well. Strict regulations govern the trade in rice, however.

A royal decree published in the *Gazzetta Ufficiale* of October 13 instituted the *Ente Nazionale dei Risi*, or National Rice Corporation, in an endeavor to dissociate the domestic price of rice in Italy from the world price. By this decree law, it is made obligatory for all rice growers to inform the corporation, not later than the 15th of August, each year, as to the area under rice and harvest expected. By November 10 they must report to the corporation the actual quantity harvested. It is also made obligatory for all producers, buyers, and brokers to inform the corporation, within three days, of all contracts for the sale of rough rice, indicating the purchaser, quantity, quality, price, and date of delivery.

Sales may be made only through brokers. The corporation will register each sale and issue a permit upon receipt of the corresponding quota. All holders of rice, except growers, are required to report the daily movement of the grain in and out of their warehouses. Violations of the regulations are punishable by fines, which may be equal to the value of the grain concerned and which go to the funds of the corporation. On each contract of sale there must be paid by the buyer a percentage of the value to be fixed by the board of directors of the corporation with the approval of the Ministers of Agriculture and Finance. The funds so obtained will be expended by the corporation to improve conditions in the industry. About August 15 of each year the corporation will establish a base price for rough rice, which base price will, except in unusual cases, remain fixed for the entire year.

An elaborate system of grading has been established for rice for export. These grades and general regulations have been changed from time to time, and are very detailed. Being of only secondary interest to American exporters, they are not given here.

No special legal standards have been established for the importation, exportation, or sale of grain, nor are the grain standards established by the United States Department of Agriculture officially recognized, although they are well known and are accepted in the Italian trade.

The disposal that can be made of articles offered for import and refused entry will depend upon the nature of the goods and the reason for their refusal. Since, as noted above, there are no specific standards, goods will be refused entry only for general sanitary reasons. If they are in bad shape they may be ordered destroyed,

or if in less serious condition it is possible they may be permitted entry, or the goods may simply be denied entry and their future disposal left entirely to the would-be importer. If refused by the importer, they may be reexported.

There are no requirements for marking packages either with net weight of contents or with name of country of origin, nor any regulations as to size of packages for sacked grains.

FLOURS

No governmental or private monopoly or other restriction controls the importation, exportation, or sale of flours in Italy.

There are no regulations governing the extraction ratio in the milling of flours in Italy, but, as noted above, there are regulations requiring the mixing of foreign and domestic grains for milling. If flour of inferior grade is mixed with flour of superior quality, it must be sold under the name of the lower quality.

There are four established types of flour, all to have a maximum moisture of 14 per cent. Types 00, 0, 1, and 2 must have ash contents of 0.45, 0.60, 0.80, and 0.95 per cent, respectively; minimum gluten content of 5, 9, 10, and 10 per cent; and types 0, 1, and 2, a maximum of 0.15, 0.30, and 0.50 per cent of cellulose, respectively. In types 1 and 2, not over 0.3 per cent of the ash content may be soluble in hydrochloric acid.

The bleaching of flour is allowed, there being no specific regulations as to permitted agents or amounts. The only control which would be exercised in this matter would be the ordinary sanitary regulations. Bleached flour need not be labeled to show that it has been bleached.

Law No. 5849 of December 22, 1888 (still effective), prohibits the importation or sale of wheat flour containing any foreign substance whatsoever, and this provision prevents the importation of self-rising flours. The exact substances prohibited by section (b) of article 120 of this law are "mineral substances, such as alum, copper sulphate, zinc sulphate, talc, chalk, gypsum, or in any way adulterated with extraneous powders." However, special pastry or confectionery flour and pancake flours in small packages are not considered as falling under this prohibition, the customs having ruled that such flours shall be classed for customs purposes as "starches and flours specially prepared, or simply put up in small containers or packages of any kind for alimentary use," with about five times as high a duty as ordinary bread flours.

No certificates of analysis or quality are required.

Marking packages to show weight or origin is not necessary, and no regulations govern the size of the packages which may be offered for sale.

Flour which is in bad condition may be ordered destroyed, it may simply be refused entry, or it may be refused by the consignee as not meeting the terms of his contract and reexported before its destruction is ordered.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the ingredients or the kinds of grain flours entering into the composition of food pastes, except that the provisions of Part IX of the regulations of August 3, 1890,

must be fulfilled. These requirements are given below. The use of coloring matter is permitted, governed only by the general public-health laws, which are very specific as to the permitted and prohibited colors in foods. A list of these also is given below. There are no regulations governing the use of eggs in food pastes, and consequently there are no requirements as to labeling such products. The general prohibition against adulterated foods may, of course, be invoked if these food pastes are found, by the buyer, to be of inferior quality or, by the Government, to be unfit for food. The law against adulteration of foods is as follows:

LAW NO. 45 OF FEBRUARY 3, 1901

ART. 107. In accordance with article 42 of the law [sanitary law of December 22, 1888], no person shall sell, keep for sale, or furnish as compensation to his dependents: * * *

(e) Food products and beverages, if they are corrupted with heterogeneous substances or artificially colored for the purpose of coloring them and augmenting their natural colors * * *;

(f) And, in general, any food product which, either by its substance or on account of the abnormal method of preparation, may become injurious to health or which shows signs of decomposition, even if it is only incipient.

ART. 108. Considered adulterated, even if they are adjudged innocuous, are foodstuffs and beverages which do not correspond in their nature, substance, and quality to the name by which they are designated or demanded; as also foodstuffs and beverages which either are spoiled on the part of the nutritive matter, or are mixed with matter of inferior quality, or treated in any manner whatsoever so as to change their natural composition.

The sale of foodstuffs and of beverages, thus modified, will be permitted when they bear an inscription in a conspicuous manner with an indication of the modification undergone.

The provisions of the regulations of August 3, 1890, mentioned above are as follows:

REGULATIONS OF AUGUST 3, 1890

VIII. CEREALS

ART. 118. According to the terms of article 105 (c) of the regulations for the execution of the public health law, the sale of cereals is prohibited, when they are—

A. Oily, moulded (dampened), containing chaff or extraneous mineral substances;

B. Dirty from seeds of any kind which render the flour harmful or which give the products a bad odor or taste, such as ryegrass (*Lolium temulentum*), corn cockle (*Agrostemma githago*), wild radish (*Raphanus raphanistrum*), cockscomb (*Rhinanthus major* and *minor*), and cowwheat (*Melampyrum pratense seu arvense*);

C. Containing fungi, such as horned [ergotized] barley (*Claviceps purpurea*), smut (*Ustilago carbo*), maize smut (*Ustilago maydis*), blight or rust (*Tilletia caries*, *Tilletia levis*);

D. Spoiled by animal parasites or altered by fermentation or damaged in whatever manner.

IX. FLOURS, BREAD, AND FOOD PASTES

ART. 120. The sale of flour is prohibited—

A. If obtained from cereals which are in the conditions enumerated in the preceding article;

B. If mixed with mineral substances, such as alum, copper sulphate, zinc sulphate, talc, clay, and gypsum, or falsified in any way with extraneous powders;

C. If altered by fermentation, souring, etc., or containing animal or vegetable parasites.

ART. 123. The sale of pastes is forbidden when prepared from flours listed in article 120, when colored with harmful coloring matters mentioned in the list published by the Ministry of the Interior within the terms of article 43 of the law of December 22, 1888,²² or when altered by bad preservation, etc. Coloring with harmless substances other than egg yolks is permitted, provided the use of such substances be made known to the buyer.

ART. 124. Mixtures of flours of inferior quality with those of superior quality shall be sold under the name of that of the lower quality.

The list of colors mentioned above has been replaced by the regulations of October 30, 1924.

ROYAL DECREE No. 1938 OF OCTOBER 30, 1924

PERMISSIBLE AND FORBIDDEN DYES OR COLORING SUBSTANCES

ARTICLE 1. All synthetic colors are considered harmful except the following:
(A) Naphthol yellow S (acid yellow, citronine A); sodium or potassium salt of dinitro-naphthol-sulphonic acid.

(B) Chrysoïdine, hydrochloride of benzene-azo-meta-phenylene-diamine.

(C) Sudan I (orange G, orange soluble in fats, aniline orange insoluble); benzene-azo-beta-naphthol.

(D) Tartrazine (hydrazine yellow, tartaric yellow); sodium salt of 4-para-sulphobenzene-azo-1-para-sulphophenyl-5-hydroxy-pyrazol-3-carboxylic acid.

(E) Orange I (orange S, orange NI, orange R extra, naphthol orange); sodium salt of para-sulphobenzene-azo-alpha-naphthol.

(F) Bordeaux B (fast red B); sodium salt of alpha-naphthalene-azo-beta-naphthol-3.6-disulphonic acid.

(G) Ponceau 2R (xylidine red, ponceau xyloidine); sodium salt of meta-xylene-azo-beta-naphthol-3.6-disulphonic acid.

(H) Ponceau 3R (cumidine scarlet, ponceau cumidine); sodium salt of pseudo-cumidine-azo-beta-naphthol-3.6-disulphonic acid.

(I) Victoria scarlet R (ponceau 4R, Victoria scarlet 4R extra); sodium salt of 4-sulpho-alpha-naphthalene-azo-beta-naphthol-6.8-disulphonic acid.

(L) Ponceau 6R; sodium salt of 4-sulpho-alpha-naphthalene-azo-beta-naphthol-3.6.8-trisulphonic acid.

(M) Erythrosine (pyrosine J); sodium or potassium salt of tetraiodo-fluorescein.

(N) Eosine (eosine soluble in water); sodium or potassium salt of tetrabromo-fluorescein.

(O) Phloxine; sodium or potassium salt of tetrabromo-tetrachloro-fluorescein.

(P) Aniline blue (gentiana blue, opal blue, aniline blue soluble in alcohol); hydrochloride or sulphate or acetate of phenylated parosaniline and rosaniline mixtures.

(Q) Blue soluble in water; sodium, ammonium, or calcium salt of sulphonic derivative of phenylated rosaniline or phenylated parosaniline.

(R) Light green (acid green, light green S, light green SF yellowish); sodium or calcium salt of diethyl-dibenzyl-triphenyl-carbinol-trisulphonic acid.

(S) Malachite green (new green, Victoria green, diamond green, fast green, benzoyl green); oxalate of tetramethyl-di-p-amido-triphenyl-carbinol.

(T) Methyl violet (methylaniline violet, Paris violet); hydrochlorides of tetra-, penta-, and hexamethyl-parosanilines.

(U) Indigo carmine (indigotin); sodium salt of indigotin-5.5-disulphonic acid.

Furthermore, all natural organic colors are considered harmful except the following:

(A) Coloring substances of fruits and edible roots as well as aluminum lakes which are obtained from the following colors:

(B) Saffron (zafferano).

(C) Curcumin (curcuma).

(D) Annatto (oriana, ananatto).

(E) Alkannin (alcannina, acunsina).

(F) Cochineal (cocciniglia e rosso di cocciniglia).

(G) Sandalwood (legno di sandalo).

(H) Orchil (oricello e pasta di oricello).

²² Superseded by royal decree No. 1938 of Oct. 30, 1924.

- (I) Chlorophyl (clorofilla).
- (L) Indigo (indaco, anche sintetico).
- (M) Licorice paste (succo di liquirizia).
- (N) Caramel (caramello).
- (O) Logwood (campeccio ed estratto di campeccio).
- (P) Sunac (sommacco ed estratto di sommacco).
- (Q) Lamp black (nerofumo).

Furthermore, organic or inorganic colors are considered harmful which contain arsenic, antimony, barium, chromium, mercury, lead, copper, tin, zinc, uranium, and the derivatives of cyanogen.

LATVIA

Latvia is an agricultural country, growing rye, wheat, barley, and oats as well as other grains, in quantities sufficient to supply most of its own needs. The oat crop usually is more than twice the amount of barley or rye produced, the respective yields in 1929 having been 23,600,000 bushels, 9,800,000 bushels, and 9,500,000 bushels. Only 2,337,000 bushels of wheat were harvested that year. There are also other important agricultural products, notably potatoes, flax, and linseed. Latvia imports some American wheat flour, but in very small amounts.

DUTIES AND TAXES

Import duties and taxes.—Latvian import duties are stated and paid in gold lats (par, 19.3 cents United States currency) per kilo (2.2046 pounds avoirdupois), gross or net weight, according to the product. The rates in the third column of the table on page 116 are the minimum rates converted to dollars at par and include the surtax that is levied on all imports, amounting to 1.5 per cent of the duty. No other surtaxes nor sales or internal taxes are collected on imports of grains and grain products.

The minimum tariff rates apply to imports from the United States, the United Kingdom, Canada, Austria, Belgium, Czechoslovakia, Denmark, Estonia, France, Germany, Greece, Hungary, Italy, Lithuania, Morocco, Netherlands, Poland, Rumania, Spain, Sweden, Switzerland, and other countries having most-favored-nation status with Latvia. Imports from Yugoslavia, Argentina, Brazil, Australia, China, and other countries not having most-favored-nation status are subject to the maximum rates. It is understood that rye imported from Russia is free of duty in Latvia and that Russian wheat is granted a reduction of 75 per cent from the maximum rate.

Metric units of weight and measure have been established by law for use in Latvia.

Tariff No.	Article	Rate of duty		
		Maximum lats ¹	Minimum ¹	
			in lats ²	In dollars ³
ex1	Cereals, etc.:			
	1. Cereals not specified.....	Per kilo net 0.02	Per kilo net Free.	Per 100 pounds net Free.
	2. Wheat ⁴.....	.11	0.07	Per bushel 0.31
	3. Rye ⁴.....	.03	Free.	Free.
	4. Barley, oats, maslin.....	.18	.12	(⁵) Free.
	7. Maize.....	Free.	Free.	Free.
	NOTE.—The Minister of Finance is empowered, on the proposal of the Minister of Agriculture, to accord import duty exemption of cereals for sowing purposes.				Per 100 pounds net
ex2	Rice:			
	1. Whole grains and broken rice—			
	(a) Unhusked.....	.15	.10	.88
	(b) Husked, not polished.....	.18	.12	1.05
	(c) Husked, polished.....	.36	.24	2.10
2. Further prepared (called flaked rice, rice steamed, rolled, roasted or otherwise prepared), also rice semolina.....	Per kilo gross .42	Per kilo gross .28	Per 100 pounds gross 2.45	
NOTE.—Broken rice, containing not more than 5 per cent in weight of whole rice, intended for starch manufactories, subject to certificate from the competent authorities.....		.18	.12	1.05
ex3	Flour (except potato and tapioca meal), malt, semolina (except rice semolina) and groats:			Per barrel
	1. Wheat flour, bolted ⁴.....	.37	.25	4.20
	2. Wheat flour, not bolted ⁴.....	.15	.10	1.68
	3. Rye and other flour, not specified ⁴ —			Per 100 pounds gross
	(a) Coarsely ground.....	.07	.05	.44
	(b) Semi or fully bolted.....	.18	.12	1.06
	4. Malt of any kind, also roasted.....	.35	.25	2.20
	5. Malt germs.....	.03	Free.	Free.
	6. Groats and pearled grain, not specified, prepared by a mechanical process only (decortication or crushing).....	.25	.16	1.41
	7. Groats and pearled grain, not specified, otherwise prepared ("Herculo" and the like).....	.40	.30	2.64
8. Manna groats.....	.37	.25	2.20	
NOTE.—Goods mentioned under this number, in small packages weighing up to 2 kilos, are dutiable according to the respective paragraphs of this number, including the weight of the packing, with an additional 10 per cent.				
ex4	Potato and tapioca flour; also other special vegetable products:			
	1. Potato and tapioca flour.....	.60	.40	3.42
	2. Macaroni, vermicelli, and noodles.....	.60	.40	3.42
3. Starch of all kinds; arrowroot; sago.....	1.00	.60	5.28	
NOTE.—Goods mentioned under this number, in small packages weighing up to 2 kilos, are dutiable according to the respective paragraphs of this number, including the weight of the packing, with an additional 10 per cent.				
ex39	Specially prepared animal foods	.00	.06	.53
	NOTE.—Cattle food of any kind, not specified, including waste matter (molasses, residues from the extraction of oils, oil cakes, oil-cake meal, even mixed with one another), meat meal, edible meals of tapioca, cassava and manioc, cattle salt, and lime-treated food.....	Free.	Free.	Free.

¹ Applies to the United States.

² Does not include surtax.

³ Converted to dollars at the par rate of 19.3 cents to the lat; includes surtax of 1.5 per cent of the duty.

⁴ Under strict Government control.

⁵ Barley, 60 cents per bushel; oats, 32 cents per bushel; maslin, \$1.04 per 100 pounds.

Export duties.—No duties are collected on grain or grain products exported from Latvia.

TEMPORARY ADMISSION

In order to stimulate home industry, Latvia grants a drawback of 85 per cent of the duties paid on raw and semimanufactured products used in factories in the manufacture of goods for export upon proof of exportation of the finished products. Certificates covering the raw materials imported are given at the time the products are brought in. The name of the raw materials and the amount of duties paid must be stated on the certificate. Upon presentation of the certificate along with the manufactured goods to be exported, a drawback certificate is issued entitling the importer to his refund.

In the case of imported wheat used in the manufacture of flour for export, the refund of the duties is on the basis of 500 grams of imported grain for each kilogram of wheat flour exported, having been reduced from a required 800 grams by regulation 258 of November 20, 1930.

The milling of the flour for which the producer wishes a refund of import duty when reexported either must be effected under customs supervision (pars. 3-6), or a certificate of the Riga or Liepaja (Libau) exchange committee must be produced, showing that the flour was milled from foreign wheat (pars. 7-10).

If the producer wishes to have the flour milled under customs supervision, he must apply in writing to the customs authorities, who will appoint an official to supervise the milling. In this case, the wheat transported from the customs to the mill will be accompanied by a customs inspector and stored in a separate room, which must be sealed.

The wheat will be issued from the storeroom for milling only by the customs official, who must keep strict watch of the milling of the wheat so issued and ascertain the total yield of the various grades of flour produced.

The customs official must prepare a record of the wheat milled, showing the weight of the respective lots of wheat issued and also the quantity of flour produced.

The flour, accompanied by the milling report, must be stored in a customs or private warehouse until exported.

If the producer (miller) desires to receive a refund of duty for wheat that was not milled under customs supervision, he must advise the customs authorities, who will have samples taken from the flour, in the presence of representatives of the producer, and keep the storeroom containing the flour sealed.

The samples taken are sealed by the customs authorities and given to the exchange committee to be analyzed. If the exchange committee finds that the flour was milled from foreign-grown wheat, a certificate will be issued to the producer.

If the producer desires to export the flour from which the samples were taken, the flour must be transported to the customs accompanied by a customs inspector.

The customs refund of the import duty on flour produced from foreign-grown wheat, having been delivered for export in accordance with the requirement of the preceding paragraph, will be paid if the

producer presents a certificate of the exchange committee to the customs authorities showing that the flour does not contain more than 50 per cent of home-grown wheat. This privilege of refund for wheat was revoked on December 3, 1931.

All expenses incurred by the delegation of customs officials must be borne by the producer.

IMPORT CERTIFICATES

As an aid to agriculture, a law was passed by the Latvian Diet on December 17, 1929, authorizing the issuance of import certificates to exporters of barley, oats, barley flour, grits, and groats, in quantities of not less than 1,000 kilos, and of clover seed, timothy seed, and eggs, in lots of not less than 100 kilos. Effective December 20, 1929, these certificates were obtainable, upon written request, to cover the amount of the minimum rates of import duty which would be assessed upon like amounts of these products if declared for importation. The certificates must show the name and amount of the exported product and the amount of import duty which would be due if the product were imported instead of exported. They are usable to their full stated value for the payment of import duties on wheat, sugar, tobacco, fresh and dried fruit, iron and steel, iron and steel manufactures, and agricultural machinery, if presented within nine months from date of issuance.

See page 122 for standards established for products exported under the import-certificate régime.

MARKING--DOCUMENTATION

The marking of goods to show country of origin is not necessary. If weights are given on packing cases, they should be expressed in kilos. All labeled goods must bear the name of the manufacturer or exporter.

All shipments of American grains and grain products to Latvia should be accompanied by a certificate of origin in order to be admitted under the minimum rates of duty. This document on direct shipments requires a consular visa. The fee varies from 1 to 22 lats, according to the amount of the invoice. The number of items of merchandise (in figures and in words), marks and numbers, gross and net weight (in figures and in words), and the description of the goods according to their commercial and technical nature must be shown on this certificate, which should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

In March of 1931 a proposal was submitted to the Latvian Diet establishing a Government grain monopoly, to have, among other powers, the sole right to import rye, wheat, and flour. This bill

failed to pass, leaving the former strict regulations of the trade in effect, but without monopoly control. It is reported that a similar bill may be reintroduced at the next session of the Diet.

A decree published February 11, 1932, restricted the imports of foreign wheat to an annual quota of 25,000 metric tons. The importation of grains and flours into Latvia is also governed by the regulations for the protection of agriculture published August 8, 1930, instructions issued August 28, 1930, and regulations stipulating the proportions of home-grown and imported wheat to be used for milling published September 12, 1930. The law of August 8, 1930, is as follows:

LAW OF AUGUST 8, 1930

At the request of the Ministry of Agriculture, the Latvian Government (Cabinet of Ministers) can stipulate the proportions of home-grown and imported grain (rye and wheat) which must be used by the mills in the production of flour as well as stipulate the percentage of flour to be ground from the grain used. The proportions of home-grown and imported grain to be used must be fixed at least one month in advance. [See p. 122.]

In order to assist farmers in the sale of their crop the Ministry of Agriculture will take delivery of grain for storage and mortgaging with the Bank of Latvia. The present regulations permit farmers to deliver for mortgage only cereals produced by themselves in excess of their requirements for seed and their own consumption.

The Government (Cabinet of Ministers) will determine the minimum prices for the mortgage of home-grown rye and wheat on the basis of the cost of production and other factors. Advance payments to be issued to the farmers on the mortgaged grain must not exceed the current market value. The Ministry of Agriculture has the right to sell the grain stored and mortgaged in its warehouses after having reached an agreement with the Bank of Latvia and the producer.

The difference between the amount advanced on the grain and the selling price obtained must be paid to the owner of the mortgaged grain.

The grain may be returned to the producer not later than six months from the delivery date on the basis of a special agreement if the amount advanced is returned.

The importation of rye and wheat and products thereof is permitted only to individuals and firms having purchased a required quantity of home-grown grain from the stocks controlled by the Government. The Ministry of Agriculture issues certificates showing the quantity of home-grown grain purchased. These certificates must be presented to the customs authorities when clearing imported grain or grain products.

All firms and individuals trading in grain and products, with the exception of the producers, must report their stocks on hand to the Ministry of Agriculture. Utilization of the private stocks on hand of imported grain and products thereof recorded at the Ministry of Agriculture is subject to the conditions provided in the present regulations.

The Ministry of Agriculture has the right to impose a fine of not more than 5,000 lats (\$965) for the violation of these regulations.

Detailed instructions for the enforcement of the present regulations shall be issued by the Ministry of Agriculture.

The Government guarantees a fixed minimum price to the Latvian farmer for rye and wheat grown in the country. Imported grains are sold to the millers at the same minimum rates.

The technical instructions for the reception of grain cereals from farmers by the Government (published August 28, 1930) prescribe standard specifications for grain for 1930, "in so far as the quality of the grain can be determined by the outer appearance and volume weight," as follows:

Grain		Dried	Undried
RYE			
Volume weight, minimum.....	per hectoliter.....	<i>Kilos</i> 70.0	<i>Kilos</i> 68.0
Moisture, maximum.....		<i>Per cent</i> 13.5	<i>Per cent</i> 17.0
Purity, minimum (not including alien cereals).....		196.0	196.0
Admixture of alien cereals.....		4.0	4.0
Admixture of weed seeds, maximum.....		2.0	2.0
Of which cowhheat and ergot must not exceed.....		.5	.5
WHEAT			
Volume weight, minimum.....	per hectoliter.....	<i>Kilos</i> 72.0	<i>Kilos</i> 70.0
Moisture, maximum.....		<i>Per cent</i> 13.5	<i>Per cent</i> 17.0
Purity, minimum (not including alien cereals).....		196.0	196.0
Admixture of alien cereals.....		4.0	4.0
Admixture of weed seeds, maximum.....		1.0	1.0
Of which cowhheat and ergot must not exceed.....		.5	.5

¹ Wheat grain to be considered as rye.

² Rye grain up to 4 per cent to be considered as wheat.

The regulations do not prescribe standards for ash, acidity, protein, or gluten.

The following deviations (tolerances) from the standard specifications are allowed: For dried grain—moisture, plus 5 per cent. For undried grain—moisture, plus 1 per cent; purity, plus 1 per cent; weight per hectoliter, plus 1 kilo. If the estimated purity of the grain is higher than the fixed minimum norms, the price for the grain may be increased by 2 per cent of the basic price for each additional per cent of purity. The price for dried grain may be increased by 1 per cent of the basic price for each kilo of volume weight in excess of the minimum norms. The amount of germinating grain must not exceed 3 per cent.

The grain-reception committee inspects and grades the grain according to its appearance and volume weight. When examining grain according to its appearance, attention is paid to the dryness of the grain, purity admixtures, equal size of the grains, taste, odor, insect damages, color, as much as can be determined as to the freshness of the grain, and as to whether or not it is moldy, germinating, or burnt at drying, and also to other factors which are indicative of quality.

For the determination of the volume of the grain, average samples must be taken from each lot delivered. The weight of the grain must be fixed with the aid of a special hectoliter scale showing the weight in grams. If the special hectoliter scale is not available at the place of reception, the weight can be ascertained with the Dutch grain scale, and the results rounded up to the next full pound. The results obtained must be converted into kilograms (according to a special table).

The grain-reception committee receives or rejects the grain according to the results of the examination. A receipt must be issued by the grain-reception committee to the deliverer showing (1) the name and surname of the deliverer of the grain, (2) residence, (3) date of the delivery, (4) grades of the grain delivered, and (5) weight of the grain delivered and reception price. A report in duplicate on the quantity of grain received every day must be made up by the grain committee, one copy of the report being sent to the Ministry

of Agriculture and the other retained on file by the district government. The various grades of the grain, dried and not dried, must be kept separate in the warehouses and railway cars.

The district governments, in concurrence with the Ministry of Agriculture, must rent and establish district grain warehouses. Grain will be accepted at railway stations in districts where suitable premises are not available or storing on the spot is not expedient. Expenses in connection with the leasing, establishing, and installing of drying and cleaning machines are borne by the Ministry of Agriculture. Central warehouses are established or leased by the Ministry of Agriculture according to requirements.

The grain delivered to the district warehouses remains under the control of the district governments until further notice from the Ministry of Agriculture. The grain must be insured against fire and protected from damage; for this purpose funds must be requested from the Ministry of Agriculture.

The central warehouses are under the control of persons authorized by the Ministry of Agriculture. These persons have to examine and receive the grain from the district warehouses, arrange for the watching, and manage all the work in connection with the reception, taking care, storage, and issuing of the grain. The railway-transportation expenses on shipments of grain to the established warehouses are borne by the Ministry of Agriculture.

An allowance of $\frac{1}{2}$ of 1 per cent is permitted for shortage on sacked grain transported by rail or on roads, and 2 per cent if transported loose in railway cars; for natural drying up and other losses on grain while stored in the warehouses, the allowance is up to 1 per cent.

The following supplement to the above regulations, published in the Official Gazette for the same day, fixes the prices for rye and wheat to be paid by the Government:

PRICES FOR GRAIN CEREALS

Grain	Weight per hectoliter ¹	Price and percentage of purity			
		95-97 per cent	97.1-98 per cent	98.1-99 per cent	99.1-100 per cent
	Kilos	Lats per ton ²	Lats per ton ²	Lats per ton ²	Lats per ton ²
Rye, not dried, minimum.....	67	215.00	219.30	223.60	227.90
	69-71	240.00	244.80	249.60	254.40
	71.1-72	242.40	247.20	252.00	256.80
	72.1-73	244.80	249.60	254.40	259.20
Rye, dried.....	73.1-74	247.20	252.00	256.80	261.60
	74.1-75	249.60	254.40	259.20	264.00
	75.1-76	252.00	256.80	261.60	266.40
	76.1-77	254.40	259.20	264.00	268.80
Wheat, not dried, minimum.....	69	275.00	280.50	286.00	291.50
	71-73	300.00	306.00	312.00	318.00
	73.1-74	303.00	309.00	315.00	321.00
	74.1-75	306.00	312.00	318.00	324.00
	75.1-76	309.00	315.00	321.00	327.00
Wheat, dried.....	76.1-77	312.00	318.00	324.00	330.00
	77.1-78	315.00	321.00	327.00	333.00
	78.1-79	318.00	324.00	330.00	336.00
	79.1-80	321.00	327.00	333.00	339.00

¹ Hectoliter = 2.8378 American bushels.² Lat = 19.3 cents United States currency at par; metric ton = 2,204.6 pounds avoirdupois.

The law of September 12, 1930, provides that wheat and wheat flour imported from abroad as well as flour produced locally from imported wheat can be milled or released for consumption only if home-grown wheat is purchased from the Ministry of Agriculture in the following proportions:

For each 100 quintals (1 quintal=100 kilograms, or 220.46 pounds) of imported foreign-grown wheat, 25 quintals of home-grown wheat must be purchased.

For each 100 quintals of foreign wheat flour, 40 quintals of home-grown wheat must be purchased.

These proportions were changed by the regulations published November 12, 1930, as follows:

For each 100 kilos of imported rye, 400 kilos of home-grown rye;

For each 100 kilos of imported rye flour, 500 kilos of home-grown rye;

For each 100 kilos of imported wheat grain, an equal amount of home-grown wheat grain; and

For each 100 kilos of imported wheat flour, 150 kilos of home-grown wheat grain.

The ratio was again changed by a decree published November 2, 1931, to:

For each 100 kilos of imported rye, 600 kilos of home-grown rye;

For each 100 kilos of imported rye flour, 800 kilos of home-grown rye;

For each 100 kilos of imported wheat grain, 200 kilos of home-grown wheat and 83½ kilos of home-grown barley; and

For each 100 kilos of imported wheat flour, 300 kilos of home-grown wheat and 100 kilos of home-grown barley.

The Cabinet of Ministers was also authorized to issue regulations as to the proportions of home-produced barley or potato flour which may be mixed with wheat flour and rye flour and to fix an extraction ratio for grinding wheat and rye.

On September 12, 1930, it was further decreed that institutions, individuals, and firms holding stocks of imported wheat and wheat flour must register such stocks if in excess of 10 metric tons. The wheat or wheat flour can be disposed of only on condition that an equal quantity of home-grown wheat is purchased from the Ministry of Agriculture.

The contracts for purchase of home-grown wheat were required to be signed on or before September 30, 1930. Failure to comply with the present regulation or submission of incorrect data is subject to a fine of not more than 5,000 lats.

Imported rye may not be milled unless mixed in equal proportions with rye of domestic production. This proportion was provided by a law effective August 15, 1930.

There is no regulation requiring the mixture of wheat with other bread grains for milling, and no standards specified for imported grains. Grain from abroad obviously unsuitable for human consumption, rotted, molded, etc., is not allowed to enter Latvia for human consumption, but if not in too bad condition it may be imported and released as cattle feed. Condemned products must be destroyed or returned to country of origin.

The only shipments of grain exported from Latvia subject to qualitative control are those for which the shipper desires to secure import certificates from the customs entitling the holder of the cer-

tificates to present them to the customs in payment of import duty for certain other imported goods specified by law.

If an exporter applies for an import certificate for barley, oats, barley flour, grits, and groats, clover seed, timothy seed, or eggs the quality of the goods is controlled and must meet the following requirements:

Oats and barley (for consumption)—minimum purity, 95 per cent; permissible admixture, 1½ per cent oats in barley and 2 per cent barley in oats.

Oats and barley (seed grain)—minimum purity, 97 per cent.

Red clover seeds—minimum purity, 95 per cent.

Bastard clover and timothy seeds—minimum purity, 90 per cent.

Barley flour—permissible admixture of other flour, 4 per cent.

Grits and groats—permissible admixture of bran and other foreign matters, 3 per cent.

There is no law recognizing the United States grain grades, but, judging from business practices, usages of the exchange committee, local market quotations, and contracts concluded, it is assumed that United States grain standards are generally adopted and recognized by the trade in Latvia.

FLOURS

The restrictions on the importation and sale of wheat and rye flours are discussed under "Grain"; see page 119 preceding. All other flours can either be sold pure or mixed with flours of other grains in any quantitative and qualitative proportion. There are no legal requirements pertaining to the size or type of packages and marking to be used. However, Latvian millers market their flour in sacks bearing the name of the mill, grade of flour, and weight.

The standards for moisture content are restricted to grains, with no mention of the permissible moisture in bread flours. No specifications have been provided in regard to the ash, protein, or gluten content of flours, nor the percentage of acidity which will be tolerated.

The bleaching of flour is not prohibited. The general pure food regulations in force require that the product should not contain ingredients injurious to the public health. The regulations make no mention of the kind or the amount of bleaching agents permitted to be used.

No special provision is made in the general pure-food law for self-rising flours containing baking powder or other leavening agents. The importation of and trading in such flours are, therefore, not forbidden.

Certificates of analysis as to quality are not required.

Imported flours condemned for human consumption are returned to the exporter, diverted to other purposes (stock feeding, etc.), or destroyed, according to the condition of the flour and the desire of the importer or of the shipper.

MACARONI AND SIMILAR FOOD PASTES

There is no law in force dealing with the consumption of macaroni, except the general pure-food law requiring that all ingredients be perfectly sound and not injurious to human health.

The question of coloring substances is covered by the same law. Colors, such as aniline dyes and gamboge, which are injurious to health can not be used for coloring macaroni and other food pastes. Artificial coloring, in so far as it does not affect the health of the consumer, is permitted and is not considered as an adulteration or a misbranding of the goods.

There is no law in force in regard to eggs in the composition of macaroni. It is customary in the trade to label boxes. The label shows the manufacturer's name, grade of macaroni, brand, contents, etc.

LITHUANIA

While rye is the grain of chief importance in Lithuania, this agricultural country produces wheat, barley, and oats in plenty for its requirements. The crop of oats comes next to rye in importance, with barley amounting to about one-half the yield of oats and wheat somewhat less than the barley production. It is understood that the average harvests per acre in Lithuania are still considerably below those of western European countries. The effect of the agrarian laws, the work of the cooperative societies, and the governmental assistance to agriculture will no doubt develop the farming industry to a point where there will be a steady surplus of Lithuanian grain and grain products to be exported abroad. At present small quantities of American flour find their way there.

DUTIES AND TAXES

Import duties and taxes.—Lithuanian import duties are stated in gold lits (par, 10 cents United States currency) per kilo (2.2046 pounds avoirdupois). When converted to dollars, the par value is used. Maximum rates apply to imports from countries having no commercial treaties with Lithuania. The minimum rates apply to imports from the United States, the United Kingdom, Canada, Austria, France, Hungary, Italy, Germany, Sweden, the Netherlands, Denmark, and other countries having most-favored-nation treaties. Imports from Australia, Argentina, Brazil, Yugoslavia, Bulgaria, and Rumania are subject to the maximum rates of duty. Duties are calculated on gross weight or net weight as shown in the tabulation below.

There are no sales or other internal taxes on grain and grain products.

Metric units of weight and measure are in use in Lithuania.

Tariff No.	Article	Rate of duty		
		Maximum, gold lits	Minimum ¹	
			In gold lits	In dollars lars ²
		<i>Per kilo, net</i>	<i>Per kilo, net</i>	<i>Per bushel</i>
1	1. Cereals and grains, not specified.....	0.20	0.20	0.91
	2. Rye.....	.10	.10	.26
	3. Wheat.....	.30	.30	.83
	NOTE.—Subject to a certificate from the Ministry of Agriculture, the Minister of Finance may admit free of duty seed grains for agricultural societies.			
				<i>Per 100 pounds, net</i>
2	1. Rice, without outer hull, but otherwise unprepared.....	.30	.50	2.28
	2. Rice, hulled, polished.....	1.00	.60	2.73
	3. Rice, blown or otherwise worked.....	1.80	.90	4.10
		<i>Per kilo, gross</i>	<i>Per kilo, gross</i>	<i>Per 100 pounds, gross</i>
ex3	1. (a) Flour, excepting potato and wheat flour, malt; divers grits imported in large packing (containers).....	.55	.55	2.51
	(b) The above in packages not exceeding 2 kilos.....	.90	.90	4.10
		<i>Per kilo, net</i>	<i>Per kilo, net</i>	<i>Per barrel</i>
	2. Wheat flour.....	.90	.90	8.02
	3. Grain bran.....	Free.	Free.	Free.
				<i>Per 100 pounds, net</i>
4	1. Potato flour and divers starches.....	1.20	.60	2.73
	2. Dextrine.....	.40	.20	.91
	3. Vermicelli, noodles, sago, macaroni.....	3.00	1.50	7.82

¹ Applies to the United States.

² Converted to dollars at the par rate of 10 cents to the lit. There are no surtaxes or internal taxes on these products.

Export duties.—Lithuania levies an export duty of 6 lits (60 cents United States currency) per 100 kilos on wheat-bran as a method of assuring an adequate supply for cattle feeding. No export duties are assessed on grains or grain products other than bran.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Order No. 2325 of October 4, 1930, liberalized the provisions already in effect in regard to the temporary importation of raw materials for manufacture into finished products for export. Under this order exporters of goods manufactured from foreign materials will be permitted to import, duty free, such quantities of foreign materials as are used in the production in Lithuania of the exported articles concerned.

Prior to this order, the duty-free importation of raw materials used in the production of goods for export had been practiced in some cases. Following this order this procedure has been adopted as a general policy, and in addition packing materials, fuel, and other secondary materials used in the preparation of goods for export have been included.

Formerly to obtain the benefit of temporary importation, privileged industries were required to bring in their raw materials through the customs at Memel, Kovno, Wirballen, Pogegen, or Janischki.

Further, a certification that the Lithuanian factory manufactures such goods for export had to be submitted. The duty levied on the goods had to be at least 100 lits.

The import-certificate system is not in effect in Lithuania.

MARKING

No regulations are in force in Lithuania in regard to the marking of imported goods to show country of origin. If weights are given on packing cases, they should be expressed in kilos.

DOCUMENTATION

American grain and grain products shipped to Lithuania must be accompanied by certificates of origin or other means of identification, such as indisputable marks on the goods themselves or by attested invoices, bills of lading, or exporter's declaration.

Certificates of origin may be issued by Lithuanian consuls or legations, chambers of commerce, or customhouses in the country of origin. Other documents submitted in lieu of the certificate of origin must be attested by Lithuanian officials as to the origin of the goods listed. Certificates of origin or documents submitted in lieu thereof must show the name and address of the shipper and of the consignee, description of the goods, marks, numbers, and number of packages, method of packing, gross and net weight, and value of the goods.

Documents of origin, duly certified by the appropriate Lithuanian representative, should accompany all American goods shipped to Lithuania through the Free Port of Danzig unless their origin is unmistakably identified by trade-marks or other distinguishing marks. This provision is made for the reason that there is no accredited Lithuanian representative stationed at Danzig who could certify to the origin of transshipped goods.

All shipments to Lithuania must be accompanied by a "statistical declaration," to be prepared by the manufacturer or his agent, on a prescribed form obtainable for a nominal fee from any Lithuanian consulate. This does not require consular certification. It must include the name and address of the manufacturer or shipper, the net weight of the goods, the c. i. f. value, the designation of the goods, and whether they are entered under the condition of reexportation. The customs inspector has the right to demand office records or other papers for the comparison and confirmation of the statistical declaration.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

Few regulations are in force in Lithuania pertaining to the importation and sale of grains, flours, and pastes, with the exception of certain regulations of the Ministry of War relative to grains and flours for the exclusive use of the military establishments.

Lithuania is a large exporter of grain and consequently imports very little grain or flour. Most of the grain imported is seed grain.

Food pastes are also imported only in small quantities. Trading in grains is entirely free.

Standards for flour to be used in making bread have been set up as follows:

- (a) Moisture, not over 18 per cent.
- (b) Ash, 2.5 per cent for dark flour and 1 per cent for white flour.
- (c) Acidity, not specified.
- (d) Protein or gluten, not specified.

Self-rising flour is said to be unknown in Lithuania.

The Ministry of Agriculture does not recognize the United States grain grades.

Following the example of Latvia and Estonia, the Lithuanian Government has also started to protect agriculture by guaranteeing stable and adequate prices to farmers for home-grown wheat and rye. The Government buys grain from farmers at fixed prices to establish a Government grain reserve for the regulation of the grain market. The purchases are made through the medium of the large agricultural organization "Lietukis" and the agricultural cooperative societies.

The prices paid for wheat and rye are considerably above the prices of imported wheat and rye, but the grain must be dry, clean, and of a fixed natural weight. The natural weight of wheat in one-fourth of a liter must not be less than 182 grams and for rye 173 grams.

The minimum price paid by the Government in the fall of 1930 was 16 lits (\$1.60) per centner (50 kilos) for wheat and 11 lits (\$1.10) per centner for rye; the average Kovno market prices in September, 1930, were respectively 13 lits (\$1.30) and 9.20 lits (\$0.92) per centner. The price may be increased to 18.50 lits (\$1.85) for wheat and 12.60 lits (\$1.26) for rye, depending on the heavier weight of the grain, and may be decreased if the grain contains admixtures exceeding 3 per cent. If the cleanness of the grain is less than 97 per cent, the price is reduced by 2 per cent for each per cent of admixture.

The following regulations govern the purchase and use of grain and flour by the Intendant's Office (Quartermaster General):

GRAIN REGULATIONS OF MINISTRY OF WAR

In accordance with a ruling of the Cabinet of Ministers, grain is purchased from the Lithuanian Agricultural Cooperative Society without competitive bids. Rye flour is produced in mills belonging to the Intendant's Office, whereas wheat flour is purchased by bids.

Wheat must be of a good grade and have a normal color. It must be neither moldy nor "shot." It may contain moisture of not more than 16 per cent. Mixtures are allowed up to 3 per cent, consisting of harmless grass, cockle, and husks of not more than 1.5 per cent, including blighted corn (ergot) up to 0.5 per cent, and other edible grains of not more than 1.5 per cent. The natural weight of one-fourth of a liter (Berlin purka) must not be less than 180 grams.

Rye must be of a good grade and have a normal color. It must be neither moldy nor "shot." It may contain moisture not exceeding 16 per cent. Mixtures are allowed up to 4.5 per cent, consisting of harmless grass and cockle up to 1.5 per cent, including up to 0.5 per cent of blighted corn, ryegrass, and other edible grains, such as oats and barley, up to 3 per cent. The natural weight of one-fourth of a liter (Berlin purka) must not be less than 180 grams. Wheat is not counted as a mixture.

Barley must be of a good grade and have a normal color. It must be neither moldy nor "shot." It may contain moisture of not more than 16 per cent.

Mixtures are allowed up to 3 per cent, consisting of harmless grass of not more than 1.5 per cent, including up to 0.5 per cent of blighted corn, and other edible grains of not more than 1.5 per cent. The natural weight of one-fourth of a liter (Berlin purka) must not be less than 178 grams.

Oats must be of a good grade and have a normal color. They must be neither moldy nor "shot." They may contain moisture of not more than 16 per cent. Mixtures are allowed up to 6 per cent, divided as follows: Nonedible substances, not over 3 per cent, including up to 2.5 per cent of harmless grass, husks, straw, and vetch, edible grains (barley), not more than 3 per cent. The natural weight of one-fourth of a liter (Berlin purka) must not be less than 133 grams. In the event that there should be less of the other ingredients, the balance may be replaced by the same percentage of edible grains.

Wheat flour must have a fresh odor and taste. The flour reaction must be either neutral or a little acid and the color must be yellowish white. Moisture is allowed up to 15 per cent, and ash not over 0.55 per cent. The flour must be neither sweaty nor moldy, must be free from lumps, and should not be gritty. Wheat flour mixed with animal or plant parasites as well as with Aconitum (wolfsbane) and mineral substances will not be accepted.

Rye flour must be dry and clean and must not be gritty. It must be free from mineral substances which might irritate the teeth and must be free of harmful organic mixtures (cockle). The odor of the flour must be fresh, and the flour must be neither moldy, leavened, bitter, nor sweaty, and must be free from lumps.

The use of coloring matter in pastes is entirely unknown in Lithuania. There are no regulations governing the sale of macaronis.

NETHERLANDS

The Netherlands ranks first among continental European countries as a market for United States wheat and wheat flour. Some of this is consumed within the country, supplementing the relatively small domestic supply, and part goes into the transshipment and reexport trade. Considerable quantities of United States rye and barley also are purchased, and in some years substantial quantities of corn. The Netherlands is, besides, one of the leading markets for American rice and takes small quantities of cornstarch, macaroni, and malt.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO THE NETHERLANDS, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	5,993	14,710	14,013	5,499	4,156	8,661
Wheat flour.....	1,000 barrels.....	907	1,225	1,538	1,208	900	1,473
Rye.....	1,000 bushels.....	3,189	810	2,088	1,720	24	.....
Corn.....	do.....	719	2,855	589	6,221	6,064	34
Corn meal.....	1,000 barrels.....	.....	.....	.....	3	3	5
Corn meal and flour.....	do.....	7	15	13	.....	.....	.....
Barley.....	1,000 bushels.....	1,225	264	2,305	3,286	2,020	77
Rice.....	1,000 pounds.....	581	7,537	14,436	27,439	19,524	14,875
Cornstarch.....	do.....	19,066	17,166	14,340	7,539	1,720	1,445
Macaroni.....	do.....	151	98	83	70	58	36
Malt.....	1,000 bushels.....	68	6	.....	2	11	6

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—The Netherland import duties on grain and grain products are shown in the tabulation below. Grains and flours when shipped in bulk or in large-sized containers are free of duty. Peculiar to the Netherland tariff is the provision taxing many commodities shipped "packed" or "in tablet form," which includes

products in packages weighing not over 1,200 grams (slightly over 2.5 pounds), while the same goods are free of duty when shipped in bulk or in larger-sized packages.

Duties are based on the c. i. f. value of the product in port of entry, that is, "the current price of the goods in the country, less the import duties." These values are converted to florins at current exchange. The par value of the florin is 40.2 cents. There are no conventional rates of duty, the Netherlands being a single-tariff country.

No customs surtaxes nor sales or other internal revenue taxes are levied on grains and grain products. There is, however, a small statistical tax of one-tenth of 1 per cent ad valorem on all imports.

Metric units of weight and measure are in general use in the Netherlands as well as for customs purposes.

Tariff No.	Article	Rate of duty ¹
ex47	Starch, packed ² or in tablet form.....	Ad valorem ² 10%
	NOTE.—Other than packed ²	Free.
ex139	Grains; also fecule obtained therefrom, and products and substances wholly or partly composed of articles coming under the present number:	
	I. Fresh—	
	10. All products (including bran), not specified, packed ²	10%
	NOTE.—Other than packed ²	Free.
	II. Rolled, ground, cut or minced (including meal or flour), but not compressed or otherwise further treated—	
	2. Those not specified imported packed ² —	
	(a) Oat malt.....	6%
	(b) Other articles.....	10%
	NOTE.—Other articles than packed ²	Free.
	III. * * * Burnt or roasted flour; paste, macaroni, vermicelli, and other compressed articles and the like—	
	(C) Not specified—	
	(1) Packed ² —	
	(c) Not specified.....	10%
	(2) Compressed, including macaroni, vermicelli, and paste—	
	(b) Not specified—	
	In tablet or other regular form, each tablet or regular form weighing 200 grams or less.....	10%
	Articles over that weight or in other than regular shapes, with due regard to the terms of special provision 5.....	Free.
	Special provision 5: A specific duty as laid down under Section III, C, 3, c, shall be levied on products and substances coming under Section III, C, 1, 2, or 3 a or b, over and above the ad valorem duty therein fixed, when the proportion of chloride of sodium is higher than 40 per cent.	

¹ Applies to all countries; does not include minor statistical fees.

² Based upon the current price of the goods in the Netherlands less the import duties (c. i. f. value in port of entry).

³ The term "packed" applies to a quantity of goods weighing 1,200 grams or less, packed or put in ampoules, boxes, tins, bottles, capsules, sheaths, tubes, envelopes, bags, wrappers, sacks, bladders, gut, or other wrapping which entirely or almost entirely surrounds the goods, even if the wrapping consists only of paper, cloth, or tinfoil or other leaf metal or is only used for the conveyance of the goods.

⁴ The term "tablet" or "tablet form" applies to goods (with the exception of crystals and of natural products, whether dried or not, carved or cut or worked in some other similar manner) imported in the form of tablets, pills, slices, sticks, tubes, or balls, or in any other definite form, articles in the shape of animals or letters, imitations of objects, vermicelli in rolled-up sticks or pipes, and such like articles, weighing 200 grams or less per unit (shape), or, if the units (shapes) are subdivided into smaller forms, per subdivision.

Export duties.—No duties are collected on exports from the Netherlands.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Raw or semimanufactured materials may be brought into the Netherlands free of duty for further manufacture or other improvement trade if reexported within 12 months from date of importation. The privilege is general and is not limited to any specified commodities. The products, if exported, are also free of any excise taxes

which would be levied upon the merchandise if consumed within the country.

The import-certificate system is not in effect in the Netherlands.

MARKING—DOCUMENTATION

No regulations are in force for marking goods to show country of origin. If weights are given on containers they should be expressed in kilos.

There are no special requirements for documentation of goods, the ordinary commercial invoice and ocean bill of lading sufficing without consular certification or fees. These documents should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The Netherlands wheat act of February 19, 1931, effective July 1, 1931, authorized the Minister of Agriculture to issue regulations wholly or partly prohibiting the possession or transportation of flours not meeting such specifications as he may prescribe. Under this law it becomes compulsory to blend all imported flour and flour milled from imported wheat with a certain minimum percentage of flour milled from domestic grain.

The country is divided into districts for the purpose of registering all stocks of imported wheat and flour within the country as well as the amount of home-grown wheat. Upon the stocks of domestic grains depends the maximum percentage of foreign flour to be permitted in flour from time to time. The carrying out of this act is intrusted to seven wheat boards. The seven boards together make up a central organization known as the Wheat Control for the Netherlands. Above the central organization are the Ministry of Interior and Agriculture and a special commission, the advisory committee. The wheat boards are to be in office for a period of 10 years, so that if the law is extended after its present life of 3 years, it will not be necessary to appoint new boards. The boards are to be maintained by contributions from the wheat growers in proportion to the wheat delivered by each and by any fines imposed upon the farmers for infractions of the law. Differences between the boards and the farmers are to be settled by arbitration committees, from whose decision no appeal can be made.

The proportions of domestic and foreign wheat or wheat flour required from July 1, 1931, are foreign wheat or wheat flour (maximum) 80 per cent (permissible), and domestic wheat or wheat flour (minimum) 20 per cent (required). These proportions were changed to 77.5 per cent and 22.5 per cent, respectively, on September 7, 1931.

It is not necessary to mix other bread grains with wheat for milling, but there is no objection to such mixing if the product is properly labeled.

No specified legal standards are prescribed for grains for importation, for exportation, or for domestic consumption. The standard grades of the United States Department of Agriculture are recognized but are not officially prescribed.

Grain which has been condemned as food grain may be used as feed for animals if in condition fit for such purpose. Otherwise it will be destroyed or reexported from the country.

There are no regulations limiting the weight of packages of grains shipped bagged.

FLOURS

Except as noted above, importation of flours is unrestricted. No Government or other monopoly in any way controls the importation or sale of such products.

The ratio of extraction in the milling of flour is not regulated in the Netherlands. Blending of flours is permitted.

The flour law, No. 313 of June 20, 1924, defines various flours, meals, etc., as follows:

LAW NO. 313 OF JUNE 20, 1924

The following may and must be designated solely by the name of:

ARTICLE 1. (1) (a) Flour (meel), unbolted or whole flour—the product obtained by grinding the grains of wheat, rye, oats, barley, or corn, or the seeds of leguminous plants.

(b) Semolina (griesmeel)—the product obtained by grinding the grains of wheat, rye, oats, barley, buckwheat, corn, rice, or the seeds of leguminous plants into rather coarse pieces, without removing the husks or germ cells.

Semolina made from buckwheat, oats, or barley may also be designated by the name of grits (grutten) or groats (gort).

(c) Flour (bloem) or bolted flour—the powder-like product obtained by grinding the grains of wheat, rye, oats, barley, buckwheat, corn, rice, or the seeds of leguminous plants, and removing the husks and germ cells so far as possible.

Bolted rice flour may also be designated as rice flour, and bolted buckwheat flour as buckwheat flour.

(d) Flakes (vlokken)—the product obtained by the flaking of the grains of wheat, rye, oats, barley, buckwheat, corn, rice, or the seeds of leguminous plants.

Oat flakes may also be designated by the term "oatmeal," and barley flakes by the term "barley malt."

(2) Mixed whole flour, mixed semolina, mixed flour, and mixed flakes—mixtures of different kinds of meal, semolina, flour, or flakes, respectively.

(3) Domestic flour, bolted or unbolted—bolted or unbolted flour ground exclusively from domestic wheat or rye, provided its water content is over 16.5 per cent. This designation must be placed on the package.

ART. 2. (1) Products of the kinds mentioned in paragraph (1) of article 1 must be designated in accordance with the name of the material from which they are obtained, followed by "whole flour," "semolina," "bolted whole flour," or "flakes"; for example, whole barley flour, corn semolina, buckwheat grits, bolted wheat flour, rice flakes, etc.

(2) The designations of the mixtures mentioned in paragraph (2) of article 1 must be followed by the plainly legible names of the basic materials present in the mixture, composed as prescribed in the foregoing paragraph, provided the order of these names shall be such that the name of the component present in greatest proportion precedes the names of those present in smaller proportions. * * *

ART. 6. (1) There may and must be designated solely by the name:

(a) Malted whole flour, malted bolted flour—whole or bolted flour of wheat, rye, oats, or barley, the starch of which, as a result of its being malted, is present to a perceptible degree in a form soluble in water.

(b) Dextrinated whole flour or dextrinated bolted flour—whole or bolted flour of wheat, rye, oats, or barley, in which through heating, or possibly through the addition of a small percentage of acid, starch is present in a form soluble in water.

(c) Prepared bolted flour—a mixture of bolted flour, possibly malted or dextrinated, milk constituents, and other food substances recommended for sick or infirm persons and children.

(2) (a) The kinds of whole and bolted flour mentioned in the first paragraph of this article must be designated according to the name of the substance from which they are obtained: for example, malted oatmeal, dextrinated rice flour, prepared bolted wheat flour, etc.

(b) Bolted flour of the kinds mentioned in the first paragraph of this article may be transported solely in original packages and kept only in stores or warehouses used by storekeepers or wholesale dealers. On the package there must appear the names of the substances from which the contents are made, together with the chemical composition, stated in percentages.

ART. 13. The products described in article 1 must fulfill the following requirements:

(1) With the exception of whole flour made from seeds of leguminous plants or from buckwheat, and rice flakes, the ash content of whole flour and flakes may not exceed 2.2 per cent of the dry matter; in the case of semolina, bolted flour, and rice flakes, it may not exceed 1.5 per cent of the dry matter. The ash content of whole buckwheat flour may not exceed 1.7 per cent of the dry matter.

(2) The crude sand content may not exceed 0.1 per cent of the dry matter.

(3) The water content may not exceed 16.5 per cent.

Meal and flour ground exclusively from domestic wheat and rye need not fulfill these requirements.

(4) The degree of acidity may not exceed 4. [That is, not more than 4 cubic centimeters of normal alkali to neutralize the acidity in 100 grams of flour.]

(5) Foreign substances may be present only in traces, except in wheat flour, in which not more than 10 per cent of rye is allowed.

(6) Smut spores, ergot, and weed seeds may be present only in very small quantities.

(7) After being tested for mold, the products may be neither moldy nor injured or spoiled in any other way.

(8) The eggs, cocoons, larvæ, pupæ, or full-grown specimens of insects or other creatures must be absent.

(9) Odor and taste must be normal.

(10) Both preservatives and synthetic means of sweetening must be absent; deleterious coloring materials may not be added.

(11) The products must be free from injurious metals or metal combinations and alum.

(12) They must be prepared from the fully ripe, sound, cleansed grains of wheat, rye, oats, barley, buckwheat, corn, or seeds of leguminous plants.

The provisions of the foregoing paragraph do not apply to the whole flour, semolina, bolted flour, or flakes intended for use as cattle fodder or chicken feed, which are kept in a store, market or other place accessible to the public where goods are sold (except grain exchanges), and bear the inscription "cattle fodder" or "chicken feed" plainly visible to, and readable by, the consumer.

ART. 15. Malted whole or bolted flour, dextrinated whole or bolted flour, must fulfill the following requirements:

(1) The ash content of the dry matter may not exceed 1.5 per cent for bolted flour and 2.2 per cent for whole flour;

(2) The requirements mentioned in article 13, 3 to 11 inclusive;

(3) The content of starch soluble in water must amount to at least 20 per cent.

A royal decree issued in August, 1931, approved the preparation and sale of bread containing 80 per cent of wheat flour and 20 per cent of soy flour from which the oil has been removed. The bread itself or the wrapper must be clearly labeled as "Soy bread

prepared from oilless soy flour." The soy flour may contain only a very small quantity of seeds of weeds, and the bread must comply with the regulations laid down in the bread decree except that ash free of sodium chloride may not exceed 2 per cent.

Bleaching of flour is permitted provided the bleached product does not contain any harmful ingredient. Bleaching with agents considered as harmful to health is not allowed. Bleached flour does not require special labeling.

Self-rising flours may be imported and sold provided the leavening agent is not one forbidden by law; see article 13 (11) of the law of June 20, 1924. Self-rising flour is defined in that law as:

ART. 7. (3) Baking powder or self-rising flour—a mixture of bolted wheat flour with not more than 10 grams of starch and not over 3 grams of a harmless leaven to 100 grams of bolted flour.

Alum baking powders are prohibited under article 13, paragraph (11), referred to above.

No certificate of analysis or quality is required to accompany imported flours.

There are no regulations in effect requiring the marking of packages to show gross and net weight or country of origin. It is reported, however, that a bill may soon be introduced amending the commodity act, which will require that the weight of the package be marked on the outside of the container.

No regulations limit the weight of bags or barrels of flour which may be imported or offered for sale.

Grain products which do not meet the requirements of the Netherland regulations or which for other reasons are condemned as food for human consumption may be used as food for animals. If not fit for such use, they will be destroyed or reexported from the country.

MACARONI AND SIMILAR FOOD PASTES

Article 7 (4) of the flour law of June 20, 1924, defines macaroni, vermicelli, etc., as "the products of bolted wheat flour or wheat semolina, unleavened and unbaked, but given a determined form through drying, with the possible addition of a little table salt."

Coloring materials may be employed unless they are detrimental. No list of colors prohibited in foods has as yet been issued by the Netherland authorities. The use of artificial coloring is not considered as adulteration or misbranding.

The use of eggs in these food pastes is governed by article 9 of the flour law, which specifies that—

The addition of the word "eggs" to the name of any article mentioned in this decree may occur only when its egg content is at least 159 grams or its egg-yolk content at least 55 grams per kilogram of the total contents of the package; provided that a proportional quantity of dried egg-powder or dried egg-yolk powder may be used.

Article 10 of the same law prescribes that products which resemble one of those mentioned in previous articles of the law in their properties or external appearance, and which can be used for the same purpose, may not, without royal consent or under conditions established by royal authority, be designated by names that do not fully indicate their nature and composition.

NORWAY

Norway imported grains and flours from the United States in quantities varying from year to year, rye, barley, wheat, and wheat flour participating in the trade. It is the only European country that has been steadily increasing its imports of American wheat flour. However, as the importation of flour is under monopoly control there is no assurance that this situation will continue. Norway is also a very good market for American rice, but cornstarch and malt are taken in small and varying quantities. No macaroni is imported from United States.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO NORWAY, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	265	587	549	19	11	312
Wheat flour.....	1,000 barrels.....	165	267	340	226	336	350
Rye.....	1,000 bushels.....	2,206	1,215	700	96	51	.....
Corn.....	do.....	.....	208	.....	121	460	1
Corn meal.....	1,000 barrels.....	.....	.....	.....	3	.....	.....
Corn meal and flour.....	do.....	3	3	2	.....	.....	.....
Barley.....	1,000 bushels.....	588	460	321	70	117	186
Rice.....	1,000 pounds.....	.....	168	1,375	2,525	2,302	1,348
Cornstarch.....	do.....	22	45	139	548	260	237
Malt.....	1,000 bushels.....	166	39	.....	.....	.....	.....

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—In general, Norwegian import duties are stated in kroner (crowns), (par 26.8 cents United States currency). When converting to dollars, the current exchange value of the krone should be employed. An exchange value of 26.7495 cents was used in the second column of the table on page 135. The surtax of 50 per cent of the duties has also been included in this tabulation of duties. No other internal taxes are to be taken into account for these products.

While free of duty, grains and flours are, as noted on page 136, under Government monopoly control.

Duties are based on the net weight of the products unless otherwise noted. No preferential rates are provided.

Metric units of weight and measure are in use in Norway.

Tariff No.	Article	Rate of duty ¹	
		Kroner	Dollars ²
	Cereals: ⁴	<i>Per 100 kilos³</i>	<i>Per 100 pounds³</i>
	1. Not ground—		
356	(a) Buckwheat.....	Free.	Free.
357	(b) Barley.....	Free.	Free.
360	(f) Oats.....	Free.	Free.
361	(g) Wheat.....	Free.	Free.
362	(h) Maize.....	Free.	Free.
363	(i) Malt, ground or not.....	9.00	1.08
	Tare, cask, 16 per cent.		
361	(k) Rye.....	Free.	Free.
	2. Ground—		
	(a) Groats—		
365	Buckwheat.....	Free.	Free.
366	Barley, whole or split, and pearly barley.....	Free.	Free.
367	Oats.....	Free.	Free.
368	Wheat, including semolina and cabanea groats called "elegrryn," millet and manna groats.....	Free.	Free.
	(b) Flour or meal—		
369	Barley.....	Free.	Free.
370	Buckwheat and rye.....	Free.	Free.
371	Maize, even broken or crushed.....	Free.	Free.
372	Oats, including immediate packing.....	Free.	Free.
373	Wheat.....	Free.	Free.
	Rye flour imported through the customhouses in the district of Finnmark.....	Free.	Free.
374	(c) Bran.....	Free.	Free.
	NOTE 1.—Mixed cereals shall be dutiable as the most highly taxed cereal entering into the mixture.		
	NOTE 2.—Sacks used for the importation of cereals, ground or not, shall be liable to a duty of 0.20 krone each if of cotton, and 0.08 krone if of another material, but only one-half of these rates shall be levied if the sacks can not hold more than 65 kilos.		
450	Macaroni, vermicelli, noodles.....	<i>Per kilo³</i> .36	4.37
	Tare: Cases, 21 per cent; hampers, 12 per cent.		
	Rice:	<i>Per 100 kilos³</i>	
633	1. In the husk, in bulk.....	1.68	.57
	Same in packages.....	<i>Per kilo³</i> .06	.73
634	2. Husked.....	.084	1.02
635	3. Hulled groats and rice meal.....	.12	1.46
	NOTE.—When husked and unhusked rice is imported mixed, the product shall be appraised according to a scale established by the Customs Department for mixed rice.		
637	4. Rice bran.....	Free.	Free.
743	Starch and potato flour, including immediate packing.....	.29	3.52

¹ Includes the 50 per cent surtax.

² Converted to dollars at the rate of 26.7495 cents to the krone.

³ Gross weight where tare is provided; otherwise actual net weight.

⁴ Cereal grains and flours are under Government monopoly.

Export duties.—No duties are collected on grain or grain products exported from Norway.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

In article 2 of the Norwegian law of June 7, 1919, provision is made for the duty-free importation of raw materials to be worked up into finished products for exportation. This manipulation takes place in bonded warehouses or in or on localities or grounds that are granted the privileges of bonded warehouses, such places to be under customs supervision. Products taken out of bond for consumption within Norway are subject to duty as foreign-manufactured goods.

Because of the complete monopoly control of grain flours it is not possible to take advantage of any benefit which might be applied for under this temporary-importation régime for manufacturing for exportation. However, the monopoly brings in cereals and flours free

of duty. Rice may be cleaned and polished in bond for reexport without payment of duty, or a refund of the duty may be obtained if reexported after processing, provided the rice is declared for re-exportation within a specified period at time of entry.

The import-certificate system is not in effect in Norway.

MARKING—DOCUMENTATION

It is not necessary to mark goods to show the country of origin. Goods marked in a manner to cause misunderstanding as to their origin are not allowed to be sold in Norway. No consular documents are required on shipments to Norway; the ordinary commercial invoice and ocean bill of lading are sufficient. These documents should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The mixing of foreign and domestic grains in milling is not obligatory in Norway. Domestic and foreign grains often are mixed; but, inasmuch as Norway produces only a small part of its grain requirements for milling, the percentage of domestic grain used is necessarily very small and depends to a certain extent upon the annual crop.

There are no regulations prescribing that different bread grains be mixed for milling, but the Norwegian practice that has been developed through popular preference is to mix about 15 per cent of wheat with rye grain in the milling of rye flour.

The importation of and trade in grain are controlled entirely by a Government monopoly, which operates under the name of Statens Kornforretningen. Grain offered for import does not have to meet specified legal standards. Purchases of the Norwegian monopoly are always based on the standard forms of the so-called "London Contract," depending upon the country from which the purchase is made. When buying wheat from the United States, American standards are always used. United States grain grades are officially recognized, and it is understood that the monopoly considers the American inspection system to be very reliable.

Inasmuch as all imports of grain are purchased through the Government monopoly, they can be disposed of only through that agency. Parcels arriving in Norway for accounts other than the monopoly can be stored in transit for shipment to other countries without payment of duty.

There are no special requirements for the marking of packages to show gross and net weight or country of origin, and none governing the size of packages of grain that may be offered for sale.

FLOURS

The importation of and trade in flour are controlled entirely by a Government monopoly, which, as already noted, operates under the name of Statens Kornforretningen.

There are no regulations governing the extraction ratio in the milling of flour. The monopoly may specify certain extraction ratios for flour ground in Norwegian mills, particularly in the case of rye flour, but the individual mills are permitted a certain leeway, depending upon the quality of the flour milled and other conditions.

Norwegian flour is often made by blending flours from different grains. There are no regulations as to the mixtures permitted nor as to milling. The monopoly buys grains from various countries, which is sold to Norwegian flour mills. The mills then blend the flour according to their best judgment so as to secure the qualities which the monopoly demands.

No standards are fixed for moisture, ash, protein, or gluten content of flours, and no percentage of permitted acidity has been established. Competition regulates quality. The monopoly operates its own laboratory and merely insists on a standard quality of flour, without making any difficulties if there are slight variations in the moisture, ash, acidity, protein, or gluten content.

Theoretically, bleaching is controlled by the health authorities in the different Norwegian districts, but the regulation, though of long standing, has, according to reports, never been enforced. A proposal was recently submitted to the Norwegian Flour and Grain Monopoly covering regulations in common for the milling of flour in the Scandinavian countries, which would prohibit the bleaching of flour. After studying the proposal the Norwegian Grain and Flour Monopoly advised against prohibitory regulation regarding the use or import of bleached flour. It is understood to be the opinion of the director of the monopoly that the bleaching process does not injure the flour, but produces a whiter bread, and that regulations would only increase the cost by necessitating an extensive control laboratory. It is not necessary to state on the label whether or not the flour has been bleached.

There are no objections to self-rising flours which contain baking powder or other leavening preparations, nor are there any restrictions as to leavening agents.

Certificates of analysis or quality are not required.

All imported flour is now put up in bags under the private labels of the Government monopoly, so that in case of purchase the markings are always specified. They always include the gross weight, but not the country of origin.

There are no regulations which govern the size of packages of flour offered for sale. Flour is generally sold in 100, 50, 5, and 3 kilo bags, however.

MACARONI AND SIMILAR FOOD PASTES

Manufacturers of macaroni, biscuits, and other foodstuffs in which flour is used are required by law to purchase their flour supplies through the Government monopoly, but under certain conditions the monopoly issues special licenses to such manufacturers which permit them to import direct. The reason for this is that the manufacture of such foodstuffs usually calls for special grades of flour; consequently the manufacturers are permitted to make their own choice as to sources of supply.

The use of coloring matter in these foodstuffs is not prohibited at present. A proposed new food law would in its present form prohibit the use of coloring matter in all foodstuffs, but it has not yet been acted upon. There are no regulations which specify the amount and kind of coloring matter permitted in these food products, and no regulations governing the use of eggs.

POLAND AND DANZIG

Only a very small quantity of flour and grain finds its way from the United States direct to Poland. During the past six years wheat appears in the American export trade to Poland or Danzig only once—in 1929, when 218,000 bushels were shipped. In 1925, 74,000 barrels of American flour were exported there; in 1926, 4,000 barrels; in 1927, 21,000 barrels; 1928, 1929, and 1930, 1,000 barrels each year. Three thousand bushels of corn in 1930 and 1,000 bushels of barley in 1928 were also exported to Poland or Danzig, and small quantities of rice also go there from time to time. No other American grain or grain products are sent.

DUTIES AND TAXES

Import duties and taxes.—Polish duties are stated in zloty (par, 11.22 cents United States currency) per 100 kilos (220.46 pounds avoirdupois), but when converting to dollars the current exchange value of the zloty (ascertainable from local American banks and newspapers) should be used. The third column of the tabulation below shows the duties in dollars converted at 11.1955 cents to the zloty.

The conventional rates of duty, where provided, apply to imports from the United States, the United Kingdom, France, Belgium, Czechoslovakia, Norway, Sweden, Denmark, the Netherlands, Italy, Austria, Hungary, Rumania, Yugoslavia, Egypt, and other countries having most-favored-nation status with Poland. Imports from Canada, Australia, Argentina, and other countries without treaties with Poland are subject to the maximum rates.

Duties are calculated on the gross weight, with tare deduction as shown in the table on page 139, or on the actual net where no tare is provided.

Importation of grains and grain products was placed under restriction throughout 1932 by a decree of December 21, 1931.

The sales tax is not collected at the time of importation, nor does it apply on other turnovers of agricultural products. On other foodstuffs a tax of 1 per cent ad valorem applies upon sales within the country.

Imports into Danzig are subject to the same duties and regulations as are in effect in Poland.

Metric units of weight and measure are in use in Poland.

Tariff No.	Article	Rate of duty ¹		Rate to United States, dollars ²
		Maximum, zloté	Conventional, zloté	
ex1	1. Cereals in the grain:	<i>Per 100 kilos ³</i>	<i>Per 100 kilos ³</i>	<i>Per bushel ⁽¹⁾</i>
	(a) Rye, barley, and oats Tare: Sacks, 1 per cent. NOTE.—Rye under permit from the Minister of Finance	17.00		
	(b) Wheat Tare: Sacks, 1 per cent.	Free.		Free
	(c) Buckwheat, maize Millet	6.00 3.00	3.00	(⁵) .076
	(d) Dent corn (Under permit, duty free.)	Free.		Free
	2. Rice:			<i>Per 100 pounds ³</i>
	1. Husked, cleaned Tare: Single sacks, 1 per cent; double sacks, 2 per cent; bales, 2 per cent.	40.00	28.00	1.42
	2. Unhusked	2.00		.10
	3. Broken rice (without husks), containing not more than 5 per cent in weight of whole rice, intended for the manufacturing of starch, under permit from the Minister of Finance	1.80		.09
	4. Husked, but with chaff, unpolished, for the preparation of polished rice, under permit from the Minister of Finance	2.80	1.08	.085
ex3	Flours, groats, and malt:			
	1. Flour of—			
	(a) Rye	⁶ 25.00		⁶ 1.27
	(b) Wheat	⁴ 37.00		<i>Per barrel</i> 3.69
	(c) Other grains, not otherwise specified	⁶ 25.00		<i>Per 100 pounds ³</i> ⁶ 1.27
	2. Groats of—			
	(a) I. Barley	⁶ 32.00		⁶ 1.63
	II. Buckwheat and millet	⁶ 11.00		⁶ .56
	(b) Other groats, not specified	⁶ 36.00		⁶ 1.85
	(c) Of maize		⁶ 4.95	⁶ .25
ex4	3. "Herculo," "Champion," puffed rice, and similar preparations, including the weight of the immediate container—			
	I. In packages over 2 kilos	36.00		1.83
	II. In packages of 2 kilos or less	70.00		3.56
	3. Malt	⁶ 36.00	7.50	⁶ 3.38
	1. Potato starch, liquid and in powder (potato flour) in packages weighing:			
	(a) Over 2 kilos	30.00		1.62
	(b) Two kilos or less	65.00		3.31
	2. Maize and rice flour, starch, not specified, in packages:			
	(a) Rice flour, rice starch, weighing—			
	1. Over 2 kilos	32.50		1.65
2. Two kilos or less	78.00		3.97	
(b) Other, weighing—				
1. Over 2 kilos	65.00		3.31	
2. Two kilos or less	100.00		5.06	
3. Paste of the same material as macaroni, sago, and similar starches	100.00		5.06	
ex39	Animal foods:			
	2. Concentrated animal food of vegetable origin (malt germs, bran, and the like)	Free.		Free.

¹ Conventional rates, where provided, apply to the United States; otherwise, general rates.

² Converted at the rate of 11.1955 cents to the zloty. Does not include the sales tax.

³ Gross weight where tare is provided; otherwise actual net weight.

⁴ Rye, 41.5 cents; barley, 48.4 cents; oats, 27.5 cents.

⁵ Buckwheat, 14.64 cents; maize, 17.09 cents.

⁶ Net weight (including inner container) plus 10 per cent.

Export duties and bounties.—Wheat is the only grain or grain product on which export duties are levied in Poland. The duty on wheat other than high-grade seed wheat is at the rate of 20 zloté per 100 kilos. Seed wheat of superior quality is duty free under special permission from the Minister of Finance. The export duty on rye and wheat bran, barley, and flours other than wheat or rye

has been removed, while wheat flour, rye flour, rye, and oats are specified in the schedule as free of export duty. Other grains and grain products are not mentioned.

Danzig Free City permits specified quotas of rye flour and bran free of export duty. Other grains and grain products are not liable to export duties.

A Polish law published in the Journal of Laws of March 6, 1931, authorized the payment of bounties upon the exportation of certain standard domestic cereals, milled cereals, and malt. These bounties are intended to reimburse the exporter for the value of the imported fertilizers, auxiliary material, and equipment consumed in the production of the products exported. The schedule of bounties is as follows: For each 100 kilos exported—

	Zlote
Of barley-----	4
Of rye or wheat-----	6
Of flour—	
High-grade flour-----	10
Other flour-----	8
Of barley meal or malt-----	12

TEMPORARY ADMISSION

As a means of promoting export trade the Polish Government has followed the practice of granting refunds of duty on certain imported raw materials for the manufacture of goods for export. Provision is made in article 7 of the administrative customs regulations of July 31, 1924, authorizing the Ministers of Finance, of Industry and Commerce, and of Agriculture to issue regulations governing the refund of duties on such products at time of exportation. The first regulations covered products which had previously received such privileges under the old Russian Empire. Many of the products benefiting by this privilege are not of special interest in connection with this study. On September 3, 1928, however, a drawback of the customs duty was authorized on polished rice exported from Polish mills amounting to 0.56 zloty per 100 kilos. By a decree of June 7, 1929, this arrangement was extended to cover exports of other rice products, such as rice flour and coarse and fine rice powder, the rate of drawback on these products being the same as for polished rice.

A decree of December 17, 1928, introduced a departure from the former procedure in the way of export premiums, the first premiums being granted on bacon and hams, followed later by similar certificates on certain grains. This system is discussed in detail below.

IMPORT CERTIFICATES

Although as early as 1921 Government loans were made to owners or lessees of estates and farms, as well as to agricultural cooperative associations, for agricultural purposes, Poland at first extended aid in the way of customs drawbacks to industrial products rather than to agricultural exports. In 1928, however, a decree of December 17 introduced an export premium on bacons and hams. Under this decree import certificates are issued at time of exportation and made out to bearer. The certificates may be used for canceling import

duties on any kind of goods from foreign countries at any time within nine months after issuance. This latter provision by Poland is more liberal than similar premiums granted by most countries. The Polish law fixes a definite amount of duty to be refunded for each commodity.

A further variation from the general practice is the requirement that import certificates shall be issued only to those exporters who present a special certificate from the Polish Minister of Industry and Commerce, who issues these certificates only to firms complying with his instructions as to manufacture, packing, and standards and other regulations. The amount of the premium on hams and bacons (including those packed in hermetically sealed containers) was fixed at 13 zloté per 100 kilos but was increased on July 31, 1930, to 23 zloté per 100 kilos, to be effective until further notice.

The export fund is administered by the Export Union of Bacon Factories under the direction of the Ministry of Industry and Commerce. This export fund is created by the so-called duty refunds (locally termed "export certificates" rather than the usual "import certificates") and is distributed among the individual accounts of each factory. Its purpose is the maintenance of exportation for the time during which the bacon prices on the English market decrease periodically. Every member of the union makes use of the fund at depressed times within the limits of his previous deposits of "export certificates."

Since the designated customs office can issue "export certificates" only upon presentation of a special certificate of authority by the exporter, it is possible for the Polish Ministry of Industry and Commerce to see that its rules are carried out by the union. If exporters do not live up to the above-mentioned principles of export policy by utilizing or selling the "export certificates" at a time when good prices are prevailing at the English market, they will not receive any special certificates of authority from the Ministry of Industry and Commerce.

Similar certificates were authorized for exports of butter by a decree of September 20, 1929, effective for a prescribed time, but later extended for a further period, being indefinitely extended in reduced amount from January 1, 1931. Following the granting of the premium on butter, a decree of November 6, 1929, established the system for certain grains, to be in effect from November 16, 1929, to April 15, 1930, granting a seasonal refund of duty amounting to 4 zloté per 100 kilos on exported graded oats and barley, 6 zloté per 100 kilos on rye and wheat, and 9 zloté per 100 kilos on all kinds of flour, barley groats, and malt.

Subsequent decrees extended the period of effectiveness to October 31, 1930, at the same time increasing, as from July 31, 1930, the premium on flour from 9 to 12 zloté per 100 kilos. It was announced that the continuation of the premiums on grain and flour beyond October 31, 1930, would depend upon the general economic situation in Poland.

These premiums were again extended by a decree of September 29, 1930, to be effective indefinitely from November 1, at the following rates per 100 kilos: On barley, 4 zloté; on flour without bran content,

12 zlote; on other flour, 9 zlote; and on barley groats and malt, 12 zlote. It was also stipulated that two months' advance notice must be given before the decree may be abrogated.

The premium on exported flour was reduced by a decree of January 15, 1931, to be effective from May 6, 1931: On bolted flour, from 12 zlote per 100 kilos to 10 zlote; on other flours, from 9 zlote per 100 kilos to 8 zlote.

The duty refund is paid in cash by designated main customs offices in Poland. A special syndicate of grain exporters of the Republic of Poland with the seat at Poznan has been authorized to see that the general regulations in regard to the exportation of the quantity and quality of the grain, milling products, and malt are carried out. Its function is somewhat similar to that prescribed for the bacon union.

MARKING—DOCUMENTATION

No requirements are in force in Poland or Danzig for marking imported goods to show country of origin. If weights are given on the packing cases, they should be expressed in kilos.

Consular invoices are not required on American grain and grain products going to Poland and Danzig. Commercial invoices should, however, accompany all shipments. Certificates of origin also are required for husked and cleaned rice, item 2 (1) and (4), maize flour or corn meal, item 3 (2b), and malt, item 3 (3), but not on other grain products. The certificates of origin must be visaed by a Polish consul. The consular fee is 1 per cent of the invoice value of the goods, with a minimum fee of \$0.50 and a maximum of \$5.

Goods should not be shipped to Poland through Germany nor transshipped in a German port, due to the restriction in Poland against imports from Germany and to the difficulties in entering products into Poland when reloaded in German free ports.

Usual United States export declaration required.

OFFICIAL REGULATIONS

GRAINS

There are at present no Polish regulations requiring the mixture of foreign and domestic grains for milling, nor any requirement in regard to mixing wheat with other grains for grinding into flours. It is understood, however, that the Government is giving consideration to the preparation of legislation along these lines.

The importation of grains is under import restriction, to be effective during 1932. Rice from Germany is prohibited. It is necessary to obtain a permit from the Ministry of Finance to import crushed rice for the manufacture of starch, and for husked but unpolished rice.

There has also been in effect a so-called rye export convention between Poland and Germany under which Polish and German rye was being marketed (mainly in Scandinavian countries) by a mixed Polish-German commission. This agreement expired on June 30, 1931. A special export institute was set up following the lapsing of the Polish-German rye convention on June 30, 1931, and, consequently, the rye commission. This institute was expected to be active in the marketing of the new harvest.

Mention should be made in this connection of the Government's policy of maintaining a rye reserve—partly with the object of regulating prices. It has been reported that this policy has not worked out entirely satisfactorily. The Government accumulated a large reserve in 1928 when the rye price was very high, and most of the reserve was disposed of about the middle of 1930 when the price was about one-half of that prevailing when the reserve was accumulated.

Existing regulations do not state whether grain for import or export purposes must meet specified legal standards. The office of the American commercial attaché at Warsaw has been informed by the Ministry of Agriculture, however, that instructions on grain standards for import and export are in course of preparation.

Imports of wheat which for any reason are condemned for food or seed purposes must be either reexported or imported under special permit for other uses.

FLOURS

The importation of grain products is restricted through 1932. There is also an effectual control over exports by the system of export premiums, which was first introduced by the Polish Government in November, 1929, and applies only to Government export contingents. In this way, such exports are controlled by the Government.

Regulations governing the extraction ratio in the milling of flour to be used in the local manufacture of food products are incorporated in a law promulgated on December 7, 1928, which is as follows:

LAW OF DECEMBER 7, 1928

ARTICLE 1. The grinding of wheat grain to high-quality flour (light) other than at a 65 per cent extraction ratio is prohibited.

ART. 2. The grinding of rye grain to high-quality flour (light) other than in uniform brands specified in each case by the Ministry of the Interior is prohibited. These brands will be based upon a 70 per cent extraction ratio, with an average weight of 70 kilograms to 1 hectoliter. Samples of these brands will be available at the offices of the district administration authorities. The Ministry of the Interior will publish new brands from time to time in the *Monitor Polski*. A rye extraction ratio lower than required by law (darker flour) bears no restrictions.

ART. 3. The use of wheat or rye flour other than specified in articles 1 and 2 of this regulation is prohibited in industrial establishments for baking or other purposes.

ART. 4. In order to enforce this regulation, district administration authorities are authorized to—

(a) Request full explanation if necessary to be based on books or commercial documents, from persons or establishments employed in the grinding of wheat or rye for industrial purposes, such as the baking of bread and other food articles from wheat or rye flour; also from persons who store wheat or rye flour and other food articles produced from rye or wheat flour;

(b) Have the right of entrance into industrial establishments, commercial warehouses, and institutions mentioned in section (a).

The economic committee of the Council of Ministers decided, on August 2, 1930, to set the extraction ratio of rye at 60 per cent. No official promulgation covering this resolution, however, has yet been made.

A law of April 18, 1930, provides that all restrictions on the rye extraction ratio are abrogated as to flour intended for export.

The blending of flours from different grains is covered by regulations published April 18, 1930, as follows:

ARTICLE 1. The baking of bread from a mixture of rye and wheat flour is permitted. The dough must contain 25 parts of wheat and 75 parts of rye flour.

Article 2 deals with the penalties for noncompliance with article 1, and article 3 makes the regulation effective as of the date of publication.

Requirements for the marking of packages are specified in Journal of Laws No. 78. These regulations provide in paragraph 12 that flour to be used for trading purposes must be loaded into clean bags, cleansed in mills, transported in clean vehicles, and protected from moisture. Bags must be sealed with lead and labeled, the latter to show the name of the mill, quality of flour, brand, or extraction ratio.

MACARONI AND SIMILAR FOOD PASTES

Flour products (macaroni, flour pastes, and the like) must be made of wheat flour. These products must not be deteriorated, moldy, or rotted.

Flour products labeled as containing eggs or made of eggs must possess an egg content of 45 grams of egg substance (1 egg per kilogram of flour).

Boxes or other packing must be labeled with the name of the manufacturer, his address, and date of production.

If coloring matter is used, a conspicuous mark reading "Colored" must be placed alongside the name of the product.

PORTUGAL

(Including Azores and Madeira Islands)

Importation of wheat and wheat flour is prohibited in Portugal, including Madeira and Azores Islands, except under special permits, which are granted only in sufficient quantities to supply domestic needs after the returns from each harvest are known. Small quantities of American wheat go to those areas, varying from year to year; in 1927, 337,000 bushels of wheat were exported there, 555,000 bushels in 1928, 288,000 bushels in 1929, and 1,162,000 bushels in 1930. During the last six years only 1,000 to 6,000 barrels of wheat flour were shipped annually from the United States to Portugal. Other grains, rice, malt, and macaroni are not imported from the United States, but some cornstarch is taken.

DUTIES AND TAXES

Import duties and taxes.—Except as otherwise specified, Portuguese import duties are stated in gold escudos (par, \$1.08 United States currency) per kilo (2.2046 pounds avoirdupois). Duties are converted to dollars at the current exchange value of the paper escudo, after they have been converted from the gold escudo to paper at the rate of 22 paper escudos to 1 gold escudo. The value used in the tabulation below was 4.4754 cents. The minimum tariff rates apply to imports from the United States, the United Kingdom,

Canada, Belgium, Czechoslovakia, Austria, France, Italy, Germany, Hungary, Spain, Morocco, the Netherlands, Denmark, Norway, Sweden, Brazil, and other countries having commercial treaties with Portugal; the maximum rates, to imports from other countries, including Argentina, Australia, Russia, and Rumania.

Duties are based on legal net weight, that is, the weight of the article including the immediate container, or on the gross weight with specified tare deductions estimated to approximate the weight of the cases, etc.

There is a customs surtax of 20 per cent of the duty and a tax of 0.01 escudo per kilo on all imports, and a small consumption tax on rice, but no sales or other internal taxes are levied on grains and grain products. There are, however, certain minor handling fees which aggregate slightly more than 0.35 per cent of the duty. As mentioned on page 147, wheat and flour are under import restriction.

Metric units of weight and measure are in use in Portugal.

Tariff No.	Article	Rate of duty		
		Maximum, gold escudos	Minimum: ¹	
			In gold escudos	In dollars ²
		Per kilo ³	Per kilo ³	Per 100 pounds ⁴
70	Germinated malt and barley.....	0.03	0.01	0.48
	Rice:			
576	In the husk or partly prepared.....	.08	.036	1.61
577	Other.....	.09	.045	2.01
	Tare: In sacks, 1 per cent.			
	Cereals, not specified:			
579	In the grain.....	.06	.026	1.16
581	Farinaceous foodstuffs, not specified (includes macaronis, etc.).....	.05	.02	.96
	Flour and meal:			
583	Wheaten.....	(⁵)		(⁵)
584	For soups, put up for retail sale.....	.12	.05	2.24
585	Not specified.....	.05	.02	.99
	Tare: In barrels, 10 per cent.			
590	Maize in the grain.....	.04	.02	Per bushel .554
	Tare: In barrels, 10 per cent.			
591	Bran.....	.02	.006	Per 100 pounds ⁴ .238
592	Wheat in the grain.....	(⁵)		(⁵)
	Starch and feculæ:			
222	In lumps.....	.10	.03	1.48
223	Not specified.....	.10	.023	1.12

¹ Applies to the United States. Does not include surtax.

² Converted to dollars at 4.4754 cents to the paper escudo: 1 gold escudo equals 22 paper escudos.

³ Gross weight where tare is provided; otherwise legal net weight.

⁴ Flour is under import restriction. (See p. 148.)

The duty on wheat is fixed from time to time as permits are issued for importation. During the period of May-July, 1931, a certain quota (see p. 147) was permitted to be imported at the rate of duty of 0.80 paper escudo per kilo (about 96.6 cents per bushel).

Export duties.—Cereals are exported from Portugal free of duty. Grain products, including flour, malts, semolina, starches, and macaronis, are subject to the general rate of 1.5 per cent applying on foods not specified and on articles not specified in the tariff.

TEMPORARY ADMISSION

The provision for the temporary admission of raw materials for manufacture for export appearing in earlier laws was reembodyed in the Portuguese customs law of December 31, 1930, as section 10 of article 97. The period of six months fixed for the reexportation of the manufactured products entitled to drawback of duty on the raw materials was extended to one year by decree law No. 15722 of July 11, 1928, counting from the date of importation of the unmanufactured materials.

The regulations at present governing the importation of wheat under drawback of duty are provided by decree No. 16685 of April 2, 1929. For each 100 kilos of wheat the importer must export 75 kilos of flour, alimentary pastes, or crackers. The only tax to which such imports are subject is the statistical fee of 0.001 gold escudo per kilo. The provisions of this decree which are of interest to American exporters are as follows:

DECREE OF APRIL 2, 1929

ARTICLE 1. Registered mills which have previously exported to foreign countries, adjacent Portuguese islands, or colonies products in the shape of flour, paste, bolachas [ship's biscuit] and crackers, as well as mills which furnished groats and flour for the said exports for merchants and manufacturers which have no registered wheat mill, may import foreign wheat beyond their assigned quota of a quantity authorized to take care of domestic consumption needs.

(1) Authority to import foreign wheat as provided for by this decree must be obtained from the Ministry of Agriculture through the Agricultural Exchange.

(2) The quantity of foreign wheat to be imported in accordance with this article shall be established at the rate of 100 kilograms of wheat for 75 kilograms of exported products, in the form of flour, paste, bolachas, and crackers.

ART. 5. A permit to import granted according to article 1 shall become compulsory if the Government, in order to compensate for the shortage of wheat in domestic markets, decides to decree the importation of a quantity of wheat corresponding to paste, bolachas, crackers, and flours exported, the factories being bound to import the required quota of wheat under penalty of a fine equivalent to five times the duty established on the date of the import for clearing the foreign wheat intended for consumption.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Portugal.

MARKING—DOCUMENTATION

Imported goods are not required to be marked with an indication of the country of origin except when they bear the mark of a Portuguese house. False indication of origin is prohibited. If weights are shown on packing cases, they should be expressed in kilos.

Visaed consular invoices in triplicate are obligatory for all shipments of goods valued at more than 22.50 gold escudos. The consular invoice must be visaed by the Portuguese consular officer at the port from which the vessel carrying the goods to Portugal sails, whatever be the origin of the goods. Certificates of origin, visaed in the United States, are required for shipments which are to be transhipped via a third country, in order to secure admission under the minimum rates of duty to which American goods are entitled.

These documents, together with the usual commercial invoice and ocean bill of lading, should be sent under separate cover. The fees for consular visa of consular invoices and certificates of origin are: Consular invoice, 25 paper escudos; each additional copy, 12 paper escudos; certificate of origin, 110 paper escudos.

The consular invoice must not contain more than 20 lines and may be in Portuguese or in English.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The Portuguese Government controls all trade in grains. Importation of wheat is permitted after the Minister of Agriculture has estimated the quantity needed for consumption. Eighty per cent of the estimated needs of foreign grain is usually imported at the time of the harvest, in order to be mixed with national wheat. The importation of the remaining 20 per cent, if still found necessary, is permitted by December 31 of each year. The amount of wheat to be imported by each mill is proportional to its producing capacity. The quota of foreign wheat permitted to be imported during 1931 was set at 45,000 metric tons, importation to be made during May, June, and July; the amount to be imported up to June 30, not to exceed 30,000 tons.

The Portuguese restrictions hold in the Azores. Quotas are established each year to supplement the annual harvest. A decree of June 30, 1931, authorized the importation of 130,000 kilos of foreign wheat into the Azores (district of Angra do Herismo) prior to the end of the "present crop year." The wheat was to be imported by the Moagem Terceirence, Limitada, of Angra, and subject to a special duty of 0.65 escudo per kilo.

The restriction on the importation of wheat in Madeira dates back to the law of December 23, 1899, articles 6, 7, and 8, which provided that quotas and duty be fixed annually and that imports be apportioned among specified importers. New regulations were decreed (No. 19273 of January 22, 1931) affecting the importation of and trade in wheat, flour, and bread in Madeira. The principal items of interest to foreign exporters are:

Wheat may be imported without restriction into the district of Funchal, Madeira, and is dutiable at the rate of 0.25 paper escudo per kilo.

Importation of foreign flour may only be made by special authorization of the Portuguese Government, when the local millers can not supply the local demand according to the conditions and prices established by this decree. When such authorizations are made, foreign flour will be dutiable at the rate of 0.50 paper escudo per kilo.

No restrictions are placed on the importation of Portuguese flour, which is dutiable at 0.21 paper escudo per kilo.

The maximum acidity of flour, either produced locally or imported, must not exceed 0.07 per cent.

Following protests against these regulations, they were suspended until further notice by decree No. 19339 of February 9, 1931, and the situation remains as before.

An official scale of prices is fixed by the Government; hard, soft, and mixed wheat all being fixed at the same price, which varies with the weight of the grain per hectoliter.

There are no regulations requiring the mixing of foreign and domestic grains in milling nor the mixing of wheat with other bread grains, but from time to time, particularly when domestic production of wheat is low, the Minister of Agriculture orders barley flour to be mixed with the wheat flour in the making of bread. This is done to reduce the necessity for importing foreign wheat, having been due in 1930 to the excess of the barley crop over the needs of the country.

No special grain standards or grades such as those established by the United States Department of Agriculture have been set up in Portugal, nor are the United States grades officially recognized there. The requirement that all foods be fit for human consumption is the only provision which governs quality of bread grains. When wheat or any agricultural product offered for import does not meet the requirements of the pure food law, special authorization may be granted for the purpose of using such products as cattle feed if fit.

There are no special requirements for the marking of packages to show gross or net weight or country of origin. No specifications have been issued in regard to the size of sacks of grain.

FLOURS

The Portuguese Government controls all trade in flours. The importation of wheat flour is prohibited in continental Portugal with the exception of small shipments for supplying vessels. In the islands of Madeira and the Azores flour is imported from time to time, special authority being granted by the central government, in the form of a decree, for each individual importation.

No extraction ratios have been established for the milling of flours. The practice is for whole-wheat flour, 78 per cent. In grinding the product resulting usually runs: First grade, 15 per cent; second grade, 42 per cent; third grade, 20 per cent; and bran, 23 per cent.

Official standards of moisture, ash and gluten content, etc., and the permissible percentage of acidity which were fixed by decree No. 18,820 of September 15, 1930, were changed by a decree of August 14, 1931, as follows:

Wheat flour: Moisture, maximum limit, 15; ash, maximum limit, 1; acidity, maximum limit, 0.06; dry gluten, minimum limit, 7.

For flour made of wheat and rye mixed the standards are: Moisture, maximum limit, 15; ash, maximum limit, 1.2; acidity, maximum limit, 0.075; dry gluten, minimum limit, 5.6. Flour of wheat and rye mixed, the gluten of which is found to be broken down, but which conforms in the remaining characteristics to the limits fixed for them, is considered as normal.

There are no restrictions as to sale of self-rising flours containing leavening agents not considered harmful. Alum baking powders are not permitted.

Certificates of analysis or quality are not required by law, but if the interested party demands a certificate as to the wholesomeness of a product, the certificate given by the New York Produce Exchange, authenticated by a Portuguese consular officer, is accepted.

There are no special requirements for the marking of packages to show gross or net weight or country of origin. The prescribed sizes of packages of special flours offered are 0.5 kilo and 1 kilo in weight, while bread flour is required by law to be put up in 75-kilo bags.

When flour or any other agricultural product offered for importation does not meet the requirement, "fit for consumption," specified in the food laws, special authorization may be granted for importation for use as cattle feed if fit for such purpose.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportions or kinds of grain flours entering into the composition of food pastes.

The use of coloring matter is permitted. Yellow coloring agents permitted by law are naphthol yellow S (citronin A); tartrazine (tartaric yellow); chrysoidine (resorcin yellow, tropeolin O); auramine O (pyoctanine aureate); butter yellow. Labels must indicate that the paste is colored.

Artificial coloring is not considered as adulteration or misbranding if permissible agents are used.

There are no regulations regarding the use of eggs. Eggs are considered a natural coloring, and no special labeling is required.

RUMANIA

Rumania ranks among the great grain-producing countries, growing large quantities of both corn and wheat. It is therefore a factor in the export market, seeking an outlet for its own crops. Of the grains produced in Rumania, the amount of corn is usually considerably in excess of the yield of wheat, with barley running third though sometimes it also outranks wheat in quantity. The oat crop also is large, but rye is of relatively minor importance as compared with the other bread grains.

DUTIES AND TAXES

Import duties and taxes.—Rumanian import duties are stated and payable in paper lei, stabilized at 0.598 cent United States currency. The duties in the fourth column of the table on page 150 were converted at the rate of 0.5943 cent to the leu, and include the supplementary taxes (if any). The minimum rates, where provided, apply to imports from the United States, Canada, Australia, Argentina, and other countries having treaty status with Rumania. It is understood that at present Bulgaria and Russia are the only grain countries not benefiting by the lower rates of duty.

In addition to the supplementary taxes shown in the third column of the table there is a port tax of one-half of 1 per cent ad valorem on all imports, with an additional tax of the same amount on imports through Constanza. There is also a communal tax on rice.

Metric units of weight and measure are in use in Rumania.

Tariff No.	Article	Rate of duty ¹			Rate to United States, dollars ²
		General, lei	Minimum, lei	Supplementary taxes, lei	
		<i>Per 100 kilos ³</i>	<i>Per 100 kilos ⁴</i>	<i>Per 100 kilos ³</i>	
281	Wheat and spelt; also their husks.....	160.00	-----	Free.	<i>Per bushel</i> 0.26
282	Maize.....	36.00	-----	Free.	.054
283	Barley and winter barley.....	40.00	-----	Free.	.052
284	Oats.....	36.00	-----	Free.	.03
285	Rye.....	45.00	-----	Free.	.068
286	Millet and sorghum (maturica).....	36.00	-----	Free.	.049
287	Rice: ⁴				<i>Per 100 pounds ³</i>
	(a) In the husk.....	8.00	-----	Free.	.02
	(b) Broken, for industrial purposes.....	60.00	60.00	Free.	.16
	(c) Husked.....	360.00	-----	44.00	1.09
	NOTE.—Broken rice for industrial uses may be imported only under permit from the Minister of Finance, by and with the advice of the industrial committee.				
	NOTE.—There is also a consumption tax of 50 lei per 100 kilos on rice.				
290	Buckwheat.....	36.00	-----	Free.	<i>Per bushel</i> .045
291	Malt.....	900.00	600.00	Free.	<i>Per 100 pounds ³</i> 1.62
292	Semolina, pearled barley, maize and millet groats, and other husked cereals.....	660.00	-----	22.00	1.84
	Tare: In cases, 10 per cent; in sacks, 1 per cent.				
293	Bran from all kinds of cereals even ground.....	50.00	-----	Free.	.13
294	Wheat flour of any quality.....	400.00	-----	13.20	<i>Per barrel</i> 2.18
295	Flour of other cereals and leguminous plants.....	400.00	-----	6.60	<i>Per 100 pounds ³</i> 1.09
299	Alimentary pastes, such as macaroni, vermicelli, Italian pastes, and other alimentary pastes, not specified.	1,800.00	1,200.00	48.20	3.46
	Tare: In cases, 12 per cent.				
304	Starch:				
	(a) Of cereals.....	1,350.00	900.00	55.00	2.57
	(b) Of potatoes (flour and meal), also other starches, not specified.....	1,350.00	900.00	44.00	2.56
	Tare: In cases and casks, 10 per cent.				

¹ Minimum rates, where provided, apply to the United States; otherwise the general rates.

² Converted to dollars at the rate of 0.5943 cent to the paper lei. Includes the sales or supplementary taxes but does not include the 0.5 per cent ad valorem port tax.

³ Based on gross weight except where stated otherwise.

⁴ Consumption tax of 100 lei per 100 kilos on unhusked rice and 150 lei per 100 kilos on husked rice not included.

Export duties and bounties.—Export duties were recently removed from cereals. On certain grain products the export duty is as follows per carload of 10 metric tons: Wheat or potato starch, 500 lei; bleached wheat flour, whole flour, rye flour, pearled barley, barley grits, and bran, 500 lei; germinating malt, 900 lei; maize flour, 2,400 lei. Semolina is free of export duty.

No bounties have been extended to exports of wheat since 1923.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Since temporary importation is not granted to raw or semi-manufactured products in Rumania when such raw materials are obtainable in Rumania, it is understood that grains and flour are not permitted to be brought in for manufacture for export.

The import-certificate system is in effect in Rumania.

MARKING—DOCUMENTATION

It is not necessary to mark goods intended for Rumania to show country of origin. If weights are given on packing cases or goods, they should be expressed in kilos.

No consular documents are required on shipments to Rumania. The ordinary commercial invoice and bill of lading are sufficient. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the non-contiguous American territories should be filled out.

OFFICIAL REGULATIONS**GRAINS**

There are no regulations in Rumania requiring domestic wheat to be mixed with foreign wheat nor any requiring wheat to be mixed with other bread grains before milling.

Importation and trading in grain is free from Government restriction. No Government or private monopoly is in operation in the country.

At present grain for import and export purposes need not meet specified legal standards. However, there exists an unapplied law for the standardization of cereals (legea pentru clasarea cerealelor of May 8, 1928), which provides that from the time of the application of the law no cereal exports may be effected without "standard certificates." Standard grades of cereals will be set up for grain on storage in warehouses or elevators or loaded on ships and trains. Due, however, to lack of adequate storage facilities, the rather elaborate law has not been applied up to the present. No foreign grades are officially recognized, but the trade is based on customary grades.

If the importation or clearance of grain is refused, the grain will be destroyed or reexported. Little grain is imported, however, because of the heavy local production.

There are no requirements for the marking of sacked grains to show weight or country of origin; but if marked to show weight, the weights should be in metric units. There are no regulations as to size and type of grain packages.

FLOURS

There is no Government or private monopoly on the importation or sale of flours, nor restrictions on such imports. Neither is the milling of flours governed by a prescribed extraction ratio.

The importation and sale of flours made by blending flours from different grains or other products are permitted, provided the various ingredients are clearly indicated on the package. There are no specifications as to the permitted mixtures.

The food regulations act of April 25, 1930 (art. 150, last paragraph), fixes standards for moisture and acidity in flours as follows: Moisture 13 per cent, maximum; acidity (alcohol test N/1 alkaline hydroxide solution) per 100 grams—dark or integral flour 2.5°; white flour 1.5°. There are no standards for ash, protein, or gluten. The same article prohibits the bleaching of flours.

There are no objections to self-rising flours which contain baking powder or other leavening preparations, provided the baking powder or the leavening agent does not contain ammonium salts (except carbonate of ammonium), aluminum compounds, sulphates, oxalic

acid, soap, inert mineral substances such as clay and chalk, insoluble phosphates, sand, toxic metals, etc. (Art. 163 of the food regulations act of April 25, 1930.)

Usually no certificates of analysis or quality are required in the flour trade. Should, however, an exceptional case demand an analysis, it must be made by a municipal laboratory or by a laboratory of the Ministry of Public Health.

The marking of packages to show weight or country of origin is not required, but no flour except wheat flour may be put on the market under the general trade name of "flour." Flours other than wheat flour and those consisting of mixtures of various cereal or leguminous flours must be sold with an indication of the ingredient flours. There are no specifications as to sizes and types of packages of flour.

MACARONI AND SIMILAR FOOD PASTES

According to article 160 of the Rumanian food regulations act, the designation "macaroni" or other food paste must appear on the label together with an indication of any coloring matter used. The amount of coloring permitted is not stated in the law.

Alimentary pastes prepared with eggs must contain three eggs per kilo of paste, and the packages must bear an indication that the product is made with eggs. (Art. 160 of the food regulations act.) No eggs other than those of good quality may be used in the preparation of food pastes.

SOVIET RUSSIA

There is no question of ever exporting grain or grain products to Russia in the face of the enormous grain production of that country.

DUTIES AND TAXES

Import duties and taxes.—Duties are expressed in gold rubles (par value about 51 cents United States currency). Ad valorem duties are based on the invoice value, c. i. f. Russian frontier, the foreign values being converted at current exchange, presumably on date of clearance. No preferential rates are granted to imports of dutiable grain products of any origin. Import trade is a Government monopoly. All imports on private account are subject to import license, to be obtained by the importer from the proper authorities in Russia. This license is forwarded to the exporter abroad. In the United States, these licenses must be sent by the American firm to the Amtorg Trading Corporation, 261 Fifth Avenue, New York City, for instructions as to proper procedure.

Tariff No.	Article	Rate of duty, gold rubles ¹
ex1	Grains of all kinds. Seeds for sowing, under special regulations.	Free.
ex2	Feedstuffs for animals, such as malt grains, cracked grains, and bran	Free.
3	Rice; flour; grits; malt; starch; and manufactures thereof.	<i>Ad valorem</i> ² 20%

¹ Equivalent to about 51 cents United States currency to the ruble.

² Based on the invoice value c. i. f. Russian frontier.

It is understood that no surtaxes nor internal taxes are applicable to these products.

Metric units of weight and measure are in use in Russia for customs purposes.

Export duties.—It is understood that no duties are levied on grains and grain products exported from Russia.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Russia's heavy grain surplus makes it unnecessary to bring in grains or flours for manufacture for export, although there is understood to be a general provision for temporary duty-free admission of certain needed raw materials for manufacture for export.

The import-certificate system is understood not to be operative in Russia.

MARKING—DOCUMENTATION

There are no requirements for marking goods to show country of origin. If weights are given on packing cases, they should be expressed in kilos.

Consular documents are not required on shipments to Russia, but letters of guaranty and certificates of inspection must be obtained from the Amtorg Trading Corporation, 165 Broadway, New York City. There are no consular representatives of the Union of Socialist Soviet Republics in the United States. A commercial invoice and bill of lading should accompany shipments and should bear a notation of such marks as appear on the packages. These documents should go forward under separate cover. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

Since Russia is not an importer of grains and grain products, and because of the difficulty of obtaining current information regarding governmental regulations on internal or import trade, no attempt has been made to present here a résumé of such regulations and restrictions. Foreign trade is a government monopoly, and all transactions are under special permit.

SPAIN

Spain ordinarily raises sufficient grain and rice for its requirements and rarely imports. Occasionally, however, when the domestic crop is short, some American wheat is purchased—709,000 bushels in 1925, 57,000 bushels in 1926, 30,000 bushels in 1927, 2,212,000 bushels in 1928, and 1,177,000 in 1929. None was imported in 1930. Importation of wheat and wheat flour of any origin was definitely prohibited from May 19, 1930. Spain takes no other grains and grain products from the United States.

Spain is an exporter of rice and therefore does not buy it abroad, nor does the Republic import American macaroni, cornstarch, or malt.

DUTIES AND TAXES

Import duties and taxes.—Spanish import duties on grains and grain products are stated in gold pesetas (par, 19.3 cents United

States currency) per 100 kilos (220.46 pounds avoirdupois). When converting to dollars, the par value should be used—as was done in the third column of the tabulation below in converting the rate (the second tariff) applying to imports from the United States. As actually paid, one-fourth is collected in gold or in gold currency checks drawn on or indorsed by qualified Spanish or foreign banks established in Spain, the remainder being payable in Spanish silver coins or in notes of the Bank of Spain, with the addition of a gold surtax (fixed every 10 days) to approximate the par value of the peseta.

With the exception of starches and feculæ for industrial purposes, duties on grain and grain products are assessed on net weight.

All imports of wheat are subject to a surtax of 7 gold pesetas per 100 kilos and to a minor surtax (not included here) levied on all imports. There is also a special surtax of 1 per cent of the duties on all imports through the port of Barcelona.

The second-tariff rates apply to imports from the United States, the United Kingdom, Canada, Argentina, Brazil, Austria, Belgium, Norway, Sweden, Denmark, Finland, France, Italy, Germany, the Netherlands, Switzerland, Japan, and others of less importance as exporters of grain products. Imports from Greece and Australia are subject to first-tariff rates.

Tariff No.	Article	Rate of duty		
		First tariff, pesetas	Second tariff ¹	
			In pesetas	In dollars ²
		<i>Per 100 kilos ³</i>	<i>Per 100 kilos ³</i>	<i>Per 100 pounds ³</i>
977	Starch of wheat and rice.....	90.00	30.00	2.62
978	Feculæ of potatoes, corn, sago, and similar for industrial uses.....	45.00	15.00	1.36
980	Malt.....	60.00	20.00	1.74
	Rice:			
1335	Unhusked and rice waste.....	30.00	10.00	.87
1336	Husked.....	60.00	20.00	1.74
				<i>Per bushel</i>
1337	Wheat.....	42.00	14.00	.76
1338	Rye.....	48.00	12.00	.61
1339	Barley.....	48.00	12.00	.52
1340	Maize.....	40.00	10.00	.48
				<i>Per 100 pounds ³</i>
1342	Cereals, not specified (including oats, dari, sorghum, and millet)....	32.00	8.00	.73
	Flours:			<i>Per barrel</i>
1343	Of wheat.....	63.00	21.00	3.72
				<i>Per 100 pounds ³</i>
1344	Of other cereals.....	27.00	9.00	.82
1351	Bran.....	48.00	12.00	1.09
	NOTE.—Bran which, when sifted in a 150 sieve (60 holes to the lineal centimeter), yields over 5 per cent of flour or meal suitable for bread making, shall be taxed as flour or meal.			
1434	Pastes for soups, and food feculæ, including maizena, macaroni, and similar food pastes.....	105.00	35.00	3.18

¹ Applies to the United States.

² Converted to dollars at the par value of the gold peseta, 19.3 cents. Does not include surtaxes.

³ Net weight, except items 977 and 978, which are dutiable on gross weight.

Export duties.—No duties are collected on grain or grain products exported from Spain.

TEMPORARY ADMISSION

The temporary importation of raw materials into Spain for manufacturing into finished products, with drawback of duties upon exportation from the country, is authorized by the law of April 14, 1888. The amount of bond to be given or of duty to be deposited at time of importation, the amount to be canceled or refunded at time of reexportation of the manufactured products, the regulations under which and the place through which importation and reexportation may take place, are determined for each case. Temporary admission is granted only upon a permit issued in response to a special request.

A royal order of August, 1927, permitted the importation of wheat in semiannual quantities of 50,000 tons for milling for exportation. The duties were to be collected on the wheat, with a drawback of duty on exportation. The refund necessitated the rendering of 75 kilograms of flour and 25 kilograms of milling by-products (bran; etc.) for each 100 kilograms of grain imported. The exported flour canceled the duty on the wheat, but the duty on 25 kilograms of bran remained in the treasury. Reexportation was required to take place within three months from date of importation. This quota was divided among the mills in proportion to their accustomed output. The mill was required to solicit a proportion of the quota, to have a capacity for milling not less than 30,000 kilograms in 24 hours, and to be located not more than 50 kilometers from the customs frontier or port. This privilege was withdrawn when the importation of wheat was definitely prohibited in 1930.

On August 16, 1930, new regulations governing temporary imports were issued. The products now granted this privilege are brown resin for soap manufacture, wooden cylinders for engraving, linen yarns for manufacture of linen fabrics, coconuts for production of oil, tin plate for making containers and crown corks, calcium phosphate for superphosphates, olive oil for refining or mixing with the national product, and peanut oil for manufacture of food preserves. Grains are not among them.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Spain.

MARKING—DOCUMENTATION

Goods intended for importation into Spain are required to be marked with country of origin; false indication of origin is prohibited. All goods put up in labeled containers for sale as packed, labeled to show the kind of article by its trade name, quality, place of production or origin, trade-mark, name of producer or maker, or any form of differentiation, are subject to a stamp tax known as the "container tax," which varies with the commodity and the price at which sold. Goods bearing trade-marks or trade names should show the name of manufacturer and place of production. Before being allowed importation into Spain, containers of food products which have a special name or brand must also be marked with that trade name and the quantity.

Certificates of origin are required on shipments of certain goods to Spain, but not on grain or grain products. Neither are consular

invoices necessary. The only documents to be presented for clearance in Spain are the ocean bill of lading and the commercial invoice, one original and one copy (on plain paper). These documents should be sent under cover separate from the goods. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

At the present time there are no Spanish regulations governing or requiring the mixing of domestic and foreign grains in milling. Formerly, when foreign grains could be imported into Spain, as much as 25 per cent of foreign wheat was permitted to be mixed with Spanish wheat in the manufacture of flour. However, on May 19, 1930, a royal decree definitely prohibited the importation of wheat and wheat flour from abroad into the Spanish Peninsula and the Balearic Islands. This prohibition is to be effective until the price of wheat exceeds, for a period of a month in the regulating markets of Castile, 53 pesetas per 100 kilos. In the event such a price condition exists, importations may then be made under the authorization of the Council of Ministers, upon the proposal of the Ministry of National Economy. This decree, which went into effect immediately upon its publication in the *Gaceta de Madrid* (May 21, 1930), provided that stocks of foreign wheat on hand and unmilled at the time could be ground without requirement as to mixture with other wheats, and the flour resulting therefrom could be sold with complete liberty and without price restriction. Five thousand tons of wheat were permitted for sowing during the 1930 sowing season.

Spain's pure food law of February 14, 1920, prohibits the mixing of more than 1 per cent of other grain with wheat for milling into flour. It is stated, however, that this regulation is not observed in some parts of northern Spain, and particularly in Galicia, and that rye flour, when sufficiently white, is mixed with wheat flour in a proportion varying from 25 to 50 per cent.

In Spain the trade in grains is under the control of the Government, which determines prices of grain, flour, and bread. In order to provide a basis for fixing prices, all flour millers are required by the royal order of May 31, 1930, to submit to the provincial sections of economy under the civil government monthly statements of the number of purchases of wheat made by them, together with the lot prices, and the prices at which they sell their flour. Each month these provincial sections are required to send to the Direction General of Agriculture the prices of wheat, flour, and bread in their respective provinces.

By the law of June 18, 1930, all town and city councils are compelled to report all wheat-buying transactions effected within their jurisdiction to the Direction General of Economy, which in turn transmits such information to the Direction General of Agriculture. These provincial sections of economy have jurisdiction over all matters pertaining to bread flour as well, not only determining prices on the basis of the cost of wheat, but likewise controlling the factors of quality, quantity, etc., of flour and bread.

Under the provisions of the law last mentioned every wheat grower must submit a sworn statement before the first of each October of the grain stocks he has on hand and the amount of wheat he has harvested. Flour mills with a daily capacity of less than 5,000 kilos must also submit a sworn declaration of the stocks of wheat and flour which they have on hand, or which they may have acquired.

A graduated scale of prices for wheat was put into effect on June 20, 1930. This scale provides that the minimum price of wheat shall range between 46 and 48 pesetas per 100 kilos and that the maximum price shall not exceed 53 pesetas. These prices are for clean, first-class wheat, loaded on freight cars or on carts. Wheat which is of inferior quality or which has been damaged by disease and therefore can not command the minimum price of 46 pesetas may be sold at a price as low as 44.50 pesetas per 100 kilos. Penalties in the form of fines are imposed on persons or entities that attempt to evade or violate the regulations governing wheat prices. A royal order of June 27, 1930, published in the *Gaceta de Madrid* of June 29, provides for the execution of the decree of June 18 mentioned above.

The Ministry of Economy has decreed that the regulations will be applied to the trade in wheat and flour from July 16, 1931, to July 15, 1932. During this period the minimum price for Spanish wheat will be 46 pesetas and the maximum 53 pesetas per metric quintal (100 kilos). Values will be fixed at the railway station of the place of origin when transportation is by railway and at the flour mill when transportation is effected by any other means. In case the purchase and consumption of the product is in the same town, the minimum and maximum prices will be reduced by 0.50 peseta per metric quintal.

All transactions in wheat and flour must be approved by a municipal commission of the town in which the product is sold. The commission is to receive 0.25 peseta per metric quintal, 0.15 peseta of which is paid by the buyer and 0.10 peseta by the seller.

Flour mills are obliged to keep on hand a stock of wheat and flour equal to 15 days' work.

The Ministry of Economy authorized the Junta del Servicio Nacional del Credito Agricola in a decree of September 12, 1931, to extend monetary credit to farmers for the purchase of seed wheat, giving preference to those who are governed by the advice of the Instituto de Cerealicultura as to the appropriate class of wheat for sowing in their districts. The term of the loans expires on September 30, 1932.

FLOURS

As already noted, the importation of flour into Spain is under Government monopoly. The fixing of prices for flour is outlined under "Grains" above.

Although there are no laws in Spain which set an extraction ratio (the amount of flour which must be made from a given quantity of grain), millers generally endeavor to extract the maximum amount, and they accordingly equip their mills with the type of machinery which is best suited to that purpose. The Spanish wheat which is said to provide the highest extraction ratio of flour is raised in the Province of Toledo, this grain having a flour content of

80 per cent. The wheat raised in the region of Castile, which supplies a large share of the Madrid market, ranks second, with an extraction ratio of 72 to 74 per cent.

Under the provisions of the pure food law of Spain, flour, in order to be of good quality, must have a maximum moisture content of between 10 and 16 per cent, a dry gluten content of from 8 to 15 per cent, a moist gluten content of from 28 to 36 per cent, an ash content of 1 per cent, a maximum crude-fiber content of 3 per cent, and a lactic acid content not greater than 0.5 per cent. The conditions established for wheat flour by the Bread Consortium of Madrid are stricter than those of the pure food law. According to consortium requirements, the flour must be of a white color with a slightly yellowish aspect, must contain no particles of bran or impurities of any kind, must be soft and loose to the touch, and when pressed tightly in the hand must take a consistent form and adhere to the hand. It must have the fragrance and flavor which is characteristic of good flour, and must be capable of absorbing water in an amount of 50 per cent of its weight. It is furthermore required to have a moisture, ash, and sulphuric acid content of 11 to 16 per cent in the first case, 0.3 to 0.6 per cent in the second, and 0.2 to 0.6 per cent in the third. The gluten content must be homogeneous and elastic, moist gluten being required in an amount of from 30 to 33 per cent and dry gluten in an amount of from 9 to 10 per cent. Fatty materials of from 0.7 to 1.2 per cent are permitted. No flour is accepted by the consortium which contains parasites, spores, or any but wheat starch.

Spanish regulations do not permit the bleaching of flour with any kind of whitening substances. It is reported, however, that in some parts of Spain flour is bleached by subjecting it to rays of artificial light for a certain length of time.

Self-rising flours containing baking powder or other leavening agents may be sold in Spain, provided they are designated as food preparations and contain no harmful substances. Such products are, of course, subject to the pure food law of Spain, and in cases of doubt as to the injuriousness of any of the ingredients of a food product the chief of the pharmaceutical service of the General Health Department may submit the same to the Instituto Tecnico de Comprobacion y Restriccion de Estupefacientes (Technical Board of Inspection and Control of Narcotics) for its examination and decision. Samples of imported flours and leavening preparations of the classes described above, when first admitted into Spain, are subject to examination in the laboratory of the director general of **customs** which is located at the port of entry. The customary charge for this examination is about 50 pesetas; but, if a more detailed analysis by the Instituto Tecnico is necessary, the price may be as high as 100 pesetas.

Four is usually sold in Spain in jute sacks containing 100 kilos each, and no requirements exist as to marking the weight or other information on the sacks. Neither are there any regulations concerning the size, weight, labeling, or marking of packages of flour, baking powder, or leavening preparations.

Bread as defined by the pure food law of Spain is a product obtained from a mixture of dough which is mechanically made and

contains wheat flour fermented by yeast, potable water, and salt. Bread made of other flours or containing additional food substances, such as milk, eggs, or sugar, must be given a special name. Spanish bread (*pan candéal*) should have a water content not exceeding 30 per cent; French bread, a content not greater than 35 per cent. The proportion of ash, including salt, may not exceed 3 per cent, and the maximum lactic acid content may not be more than 0.5 per cent.

MACARONI AND SIMILAR FOOD PASTES

Although there are no regulations in Spain governing the proportions or kinds of grain flours entering into the composition of macaroni and other food pastes, these products are required to be made of a good quality of semolina or wheat flour, to have a rich gluten content, and to be molded mechanically. The addition of other flours and of inoffensive coloring matters must be clearly stated in order that purchasers may be informed of the true nature of the product. Ordinarily, the flour milled in the Province of Segovia is preferred in the preparation of macaroni and other food pastes on account of its whiteness.

If upon analysis a product shows a mixture or an artificial coloring content which does not conform to the conditions mentioned above or which may be considered injurious, the product is declared adulterated.

No legislation exists in Spain governing the use of eggs, either in regard to the kind and amount which may be used, or to the labeling of products which contain eggs.

SWEDEN

Until two years ago Sweden was a steady and substantial market for American wheat. Despite stringent regulations for mixing foreign wheat and flour with a required amount of the domestic product, the demand for United States flour has continued fairly steady although not quite so heavy as in 1929. Sweden also imports some American rye and cornstarch and, to a less extent, malt. Rice goes to that country from the United States in fairly important quantities.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO SWEDEN, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	275	750	608	300	159	32
Wheat flour.....	1,000 barrels.....	63	52	80	93	114	64
Rye.....	1,000 bushels.....	331		94	17	17	
Rice.....	1,000 pounds.....	178	337	2,083	5,501	4,077	3,247
Cornstarch.....	do.....	179	327	202	418	282	182
Malt.....	1,000 bushels.....	46	3	1	2		

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—The Swedish import duties on grains and grain products are stated in kronor (crowns) (par 26.8 cents United States currency) per 100 kilos (220.46 pounds avoirdupois),

but the current exchange value of the krona should be used in converting the duties to dollars. In the second column of the tabulation below, showing the duty in dollars, conversion has been made at 26.7662 cents. There are no customs surtaxes in Sweden, nor any internal taxes on grains and grain products.

Dutiable weight is determined by tare deduction from the gross weight.

Metric units of weight and measure are in use in Sweden.

Tariff No.	Article	Rate of duty	
		In kronor	In dollars ¹
	Cereals, unground:	<i>Per 100 kilos²</i>	<i>Per bushel</i>
ex86	Oats; maize; rice uncleaned or with only the outer husk removed	Free.	Free.
ex87	Rye, wheat, and barley, also cereals not specified, not milled (includes cleaned rice)	3.70	(³)
	Tare: In sacks, 2 per cent; double sacks, 3 per cent.		
ex88	Cereals, ground; malt, etc.:	6.50	<i>Per barrel</i> 1.55
	Cereal flours		
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
89	Groats of cereals:	3.50	<i>Per 100 pounds¹</i> .42
	Groats of oats		
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
	Rice semolina	2.00	.24
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
	Other kinds	6.50	.79
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
92	Bran	Free.	Free.
	NOTE.—If it is found that the ash of the dry portion of any article resembling wheat or rye bran amounts to less than 4.1 per cent of the weight of such dry substance, the article shall be classed as flour.		
93	Malt, even if crushed	6.50	.79
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
ex94	Potato meal and other starches	20.00	2.40
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		
131	Macaroni and vermicelli	20.00	2.40
	Tare: In barrels or cases, 12 per cent; in sacks, 2 per cent; in double sacks, 3 per cent.		

¹ Converted to dollars at the rate of 26.7662 cents to the krona. No surtaxes.

² Gross weight, with tare deductions as specified.

³ Rye, 25 cents; wheat, 27 cents; barley, 21.8 cents, all per bushel; rice and other cereals, 45 cents per 100 pounds.

Export duties.—There are no duties on exports from Sweden.

TEMPORARY ADMISSION

A Swedish royal ordinance and regulations thereunder, proclaimed on October 4, 1929, and effective January 1, 1930, provided for a system of drawbacks, classed as general industrial, shipbuilding, milling industry, commercial, and special refunds.

Flour mills may obtain refunds, if they export pure rye or wheat flour or fecula of wheat, for a corresponding quantity of unground grain of the same kind. Refund may be obtained within a period of six months, where extraction gives the following percentages:

Rye flour:

First class	0 to 60 per cent.
Second class	over 60 per cent, and to include 66 $\frac{2}{3}$ per cent
Third class	over 66 $\frac{2}{3}$ per cent.

Wheat flour and wheat fecula:

First class.....	0 to 45 per cent.
Second class.....	over 45 per cent, to include 70 per cent.
Third class.....	over 70 per cent, to include 75 per cent.
Fourth class.....	over 75 per cent.

For purpose of fixing the amount of refunds to flour mills, 100 kilos of merchandise will be considered the equivalent of—

For rye flour—first class, 155.55 kilos of rye; second class, 100 kilos; third class, 150 kilos. For wheat flour or fecula—first class, 147.22 kilos of wheat; second class, 115 kilos; third class, 100 kilos; fourth class, 133.33 kilos.

Regulations for establishing the types of the different classes are provided.

IMPORT CERTIFICATES

The Swedish Government varies the term which other countries employ to designate these certificates, calling them "export certificates" (utforselbevis)²⁴ instead of "import certificates" (einfuhrscheine), although the principle involved and its working out are the same. A decree of July 26, 1926, effective from August 1, 1926, to July 31, 1928, authorized the Swedish Government to issue export certificates to individuals or firms exporting marketable wheat or rye in quantities of not less than 500 kilos. These certificates entitle the exporter to import, duty free, the same amount of wheat or rye. At the time the system was inaugurated the duty on these grains was 3.50 kronor per 100 kilos, but it has since been considerably increased. The export certificates can be sold to the office of the Director General of Customs, to Swedish flour mills, or to other importers of grain, at the rate of duty less 2 per cent of that amount. When sold, the certificates are honored only so long as funds are available and if presented for payment of customs duties within six months after issuance. Grains shipped to a Swedish free port were at first not entitled to an export certificate but a law of April 8, 1927, with effect from May 15, 1927, extended the privilege to such exports.

Extension of this system for a further five years from the date of its expiration in 1928 was at first proposed, but finally it was extended by a decree of April 13, 1928, until July 31, 1931. On June 12, 1931, however, a royal decree further extended the validity of the law through July 31, 1933.

MARKING—DOCUMENTATION

Goods for export to Sweden should be marked "Imported," unless marked "Made in U. S. A.," or in some other way to show that they are not Swedish goods. If weights are given on packing cases, they should be expressed in kilos.

Consular invoices are not required on goods sent to Sweden. The ordinary commercial invoice and ocean bill of lading suffice. These should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

²⁴ See also Poland, p. 141.

OFFICIAL REGULATIONS

GRAINS

Swedish millers who employ foreign wheat or rye in their milling processes are required by royal decree No. 249 of June 13, 1930, to use certain proportions of domestic grains when milling flour from imported wheat or rye. This decree was not put into effect until royal ordinance No. 330 of August 14, 1930, set September 1, 1930, as the effective date. For the interim between the publication of decree No. 249 and the date of its effectiveness, decree No. 250 of June 13, 1930, provided that imported flours must be mixed with flours of domestic production in certain prescribed proportions. (See below under "Flours.") Under an agreement between the millers and the Government Swedish millers were required to mix domestic grains with foreign grains for milling wheat flour or rye flour so as to maintain in their mixed product the specified proportions for mixing domestic rye or wheat flour with imported rye or wheat flour. The text of this agreement between the millers and the Swedish Government follows:

AGREEMENT RELATING TO MIXING FLOUR GRAINS

Since the Government, on June 13, 1930, decided to issue the law regarding the use of Swedish wheat and Swedish rye in the manufacture of flour, etc., which law shall go into effect on the day fixed by the Government, and also the law regarding the duty, for the time being, to mix Swedish flour with imported flour of wheat and rye, etc., the undersigned millers * * * hereinafter called "the mills," hereby agree to the following:

1. The mills undertake, at least to the extent stipulated by the agreement in paragraph 2, during the time this agreement is valid, to give priority to Swedish producers in the purchase of first-class (fresh, undamaged) Swedish grain of wheat and rye at a price, f. o. b. the mill, which shall be—

For wheat, fresh, undamaged goods with a weight of 77.5 kilograms per hectoliter, at least 19 kronor per 100 kilograms; and

For rye, fresh, undamaged goods with a weight of 72.8 kilograms per hectoliter, at least 16 kronor per 100 kilograms.

The practice of the committee on wheat quotations rules in regard to the conditions in general and to the price fixing for other hectoliter weights.

2. The mills bind themselves, to the extent that Swedish grain is offered them at prices of 19 kronor and 16 kronor per 100 kilograms, respectively, as stated in paragraph 1, and therein-mentioned conditions in general, to use—

In the manufacture of flour of wheat, Swedish wheat to the extent that it amounts, for the time during which this agreement is valid, to an average of 45 per cent of all the wheat which, during said time, is ground, but not less than 30 per cent of each separately ground lot of wheat; and

In the manufacture of flour of rye, Swedish rye to the extent that, during said period, it amounts to an average of at least 50 per cent of all the rye which during that time is ground in every mill.

Should there be reason to believe that on account of scarcity of supply said minimum quantity of Swedish grain can not be obtained, it shall be the duty of the mill to insert an advertisement in an appropriate paper, declaring itself ready to buy Swedish wheat or Swedish rye on the conditions mentioned in paragraph 1. Should, however, the necessary grain be unobtainable, it shall be the duty of the miller immediately so to inform the Secretary of Agriculture.

3. That which is said in paragraph 2 about the mixing of Swedish wheat or Swedish rye shall not apply to flour of wheat or rye which is to be exported by the mills, nor to flour of wheat which is to be used by them for the manufacture of macaroni or for the fulfilling of contracts for delivery of flour to anybody who makes such product.

When estimating the quantities of grain, as per paragraph 2, which at a certain mill are ground during the period this agreement is valid, no consideration shall be given regarding:

Wheat which corresponds to manna-groats produced at the mill;

Swedish wheat which is ground together with other kinds of grain or corresponds to flour which is mixed by the miller with flour of other kinds of grain;

Swedish wheat and Swedish rye which are ground at the mill against toll or payment; and

Swedish wheat and Swedish rye corresponding to flour which, according to sales agreement on the part of the miller, is delivered to an importer of flour of wheat or rye for the purpose of mixing—mentioned in the law of June 13, 1930, regarding the miller's obligation for the time being, when importing flour of wheat or flour or rye to mix with Swedish flour, etc.

4. The mills bind themselves not to demand for flour of wheat or rye which is produced by them during the period for which this agreement is valid higher prices than necessary to cover normal grinding costs.

5. For the time during which this agreement is valid, the mills bind themselves not to dispose of foreign wheat or foreign rye which is carried by them in stock or is imported for other purposes than for grinding at their own plants; however, such imported goods may be transferred to another mill which has subscribed to this agreement or later on has entered into a similar agreement.

6. It is the duty of the mills to notify the Secretary of Agriculture, on Tuesday of the following week for every preceding week, of contracted purchases of Swedish and foreign wheat and Swedish and foreign rye, and also of wheat and rye of Swedish and foreign origin milled by them during that same time.

In addition, the mills bind themselves to abide by the rules which may be issued by the Secretary of Agriculture for the proper execution of this agreement.

7. This agreement is valid to September 15, 1930; however, it may, after the beginning of the month of August, be canceled by the mills. In such case, the agreement shall cease to be valid seven days after the cancellation. The notice, to be valid, shall be signed by at least as many mills as have an aggregate production, during the year 1928, of flour of wheat and rye equal to at least one-third the total production of such flour as accounted for in the official statistics during that year.

8. This agreement has been entered into under the condition that the Government, without delay, makes public to that party who has not voluntarily entered into a similar agreement and who imports or grinds foreign grain of wheat or rye to such an extent as to cause inconvenience for the mills, or to endanger the purport of this agreement, the going into effect of the law of June 13, 1930, regarding the use of Swedish wheat and Swedish rye in the production of flour, etc.

The millers who signed the agreement as to minimum prices to be paid for domestic wheat and rye are allowed a reduction of 10 per cent from the percentages fixed by law.

The full provisions of decree No. 250 of June 13, 1930, will be found below under "Flour."

Decree No. 249 of 1930 provides that the exact percentages of domestic bread grains to be used in the milling of foreign bread grains shall be fixed by the Government for a grain milling term, to be determined by the amount of Swedish wheat or rye available for that period and not otherwise marketable during the consumption year for purposes other than for domestic breadstuffs. The exact proportions under the millers' agreement with the Government were first fixed at: For milling wheat flour, a quantity of Swedish wheat equivalent to an average of at least 45 per cent of the total mixed lot of such flour, and also to the extent of at least 30 per cent of each such part of the lot as may be separately mixed; and for rye flour, a quantity of Swedish rye equivalent to at least 50 per cent of the total mixed lot of such flour. These totals were increased on July 28, 1930, to 55 and 50 per cent, respectively.

Effective from September 1 through October 31, 1930, the proportions of domestic grains were increased as follows: All imported wheat milled in Sweden must be mixed with domestic wheat in such proportions that the flour from domestic wheat shall be 60 per cent of the total mixed product, and at least 40 per cent of any individual parcel (sack, barrel, etc.). For the milling of rye flour the domestic rye must represent 70 per cent of the total mixed quantity, with a minimum of 40 per cent in any individual lot.

These proportions were further increased by a decree of October 24, 1930, for the months of November and December, 1930, requiring flour of domestic wheat to constitute as much as 75 per cent of the total mixed product and at least 40 per cent of any individual lot; flour of rye of domestic production to be at least 85 per cent of the total mixed rye flour, with a minimum of 50 per cent in any individual lot. The proportions for the months of January and February, 1931, were fixed by royal ordinance No. 428 of December 19, 1930, at: Domestic wheat or flour, 80 per cent; minimum for special lots of wheat flour, 55 per cent; domestic rye, 95 per cent. This, in turn, was changed for March to a minimum of 85 per cent of domestic wheat or flour and a minimum of 60 per cent for special lots of wheat flour, the rye percentage remaining unchanged. These percentages were continued for the month of April.

When the grain monopoly law was passed it was determined that the mixing regulations should remain effective until a new law supplementing former legislation could be enacted. The importer must apply to the grain association for a license for each individual shipment of foreign wheat, which must be mixed with 85 per cent of Swedish product while in the custody of the customs.

On August 1, 1931, the required minimum of domestic wheat was reduced to 80 per cent, with a minimum of 55 per cent of the domestic product for special lots. For the months of October and November, 1931, the percentage of Swedish wheat flour to be added to imported flour was reduced to 70 per cent, with the minimum of 55 per cent required in any separately milled quantity unchanged. The milling percentage of Swedish rye flour to be used during this period was reduced to 60 per cent. These quotas later were further reduced.

The provisions of royal decree No. 249 follow:

DECREE No. 249 OF JUNE 13, 1930

ARTICLE 1. This decree is intended to insure that Swedish cereals—wheat and rye—suitable for breadstuffs, which are not marketable for purposes other than consumption domestically as breadstuffs, shall be employed as breadstuffs.

ART. 2. Whoever operates a mill and therein employs foreign wheat or foreign rye shall be required also to employ—

In the preparation of wheat flour, Swedish wheat to the extent that it shall constitute, as an average, for a given milling season, a certain milling percentage (inmalningsprocent) of all wheat ground at the mill during that term as well as a certain minimum percentage (minimiprocent) of each separate parcel of wheat ground; and also in the manufacture of rye flour, Swedish rye, to the extent that during a given milling term it shall constitute a certain milling percentage (inmalningsprocent) of all rye ground at the mill during the term.

ART. 3. The milling percentage for a given milling period shall be so fixed at the beginning of such period that the Swedish cereals—wheat and rye—available in the Kingdom and not deemed marketable, during the consumption year, for purposes other than as domestic breadstuffs, shall be employed as breadstuffs during the consumption year, in all probability.

Without prejudice to the provisions of the foregoing, lower milling percentages than are therein fixed may be set, when found expedient, to promote the manufacture of wheat flour of satisfactory average quality during the consumption year, and also the milling percentage as stipulated thereunder may conversely be raised correspondingly.

In no case may the milling percentage be so fixed that the manufacture of various grades of flour having good baking properties may not be made by using the required composition.

ART. 4. The provisions of article 2 do not apply to wheat flour or rye flour to be exported by the miller, or to wheat flour employed by him for the manufacture of macaronis or delivered by him in the fulfillment of a sales contract with one who conducts such manufacture, nor as concerns wheat flour used in the manufacture of articles concerning which the King shall decree that what is here above provided as to macaroni shall be correspondingly applicable.

In computing the quantities of wheat or rye ground by a given mill during a milling period, in conformity with article 2, no account shall be taken of—

Wheat equivalent to the manna groats which are manufactured by that mill;

Swedish wheat ground together with other breadstuffs or which is the equivalent of the flour mixed with other cereals by the miller;

Swedish wheat or Swedish rye ground by the mill against payment in kind or in cash;

Swedish wheat or Swedish rye which is the equivalent of flour which, in conformity with a contract of sale, is delivered by the miller to an importer of wheat flour or rye flour for the purpose of mixing, as specified in article 5, or which is employed by the miller himself for the accomplishment of such mixing incumbent upon him.

ART. 5. Whoever imports wheat flour into the Kingdom shall, while the merchandise is still under customs supervision, permit flour of Swedish wheat to be mixed therein so that the Swedish flour shall on an average correspond to the milling percentage then in effect and for no component part thereof be less than the specified minimum percentage.

The provisions in the first part hereof, regarding wheat flour, insofar as they apply to mixing to meet the effective milling percentage, shall have equal effect as regards rye flour.

ART. 6. The provisions of article 5 do not apply as regards—

Wheat flour or rye flour imported into the Kingdom, which either is reexported under customs supervision without having been removed from the customs to become available within the Kingdom or which is imported only in frontier-zone commerce or under such circumstances that the goods enjoy duty-free entry under the provisions of paragraphs 5, 6, or 8 of the tariff law of October 4, 1929 (No. 316);

Wheat flour employed by the importer for the manufacture of macaronis or for the accomplishment of a sales contract with some one who is engaged in such manufacture; and

Wheat flour which is employed in the manufacture of goods in respect to which the King decrees that what is here specified as regards macaronis shall also apply.

ART. 7. The King may formulate such further exceptions from the specified requirements as to milling and mixing, set forth in this decree, as circumstances shall warrant.

ART. 8. Whoever intends to import into the Kingdom, or to deal in, foreign rye, shall make a declaration concerning this to the district administration (Länstyrelsen) in the district where importation is to be made or the commerce carried on; he is also required to keep accounts as to the importation, shipment, storing, purchase, and sale of such merchandise, as well as to make returns as to the activities to the authority that the King shall designate.

Where, in view of the circumstances, it appears advisable, the King is empowered to prescribe that the specifications of this article applying to foreign rye shall also apply to foreign wheat.

ART. 9. More detailed regulations concerning the provisions of this decree will be promulgated by the King or by that authority which he designates; the fixing of the milling term and of the milling and minimum percentages as well as the issuance of the necessary regulations as to guaranty shall always emanate from the King.

ART. 10. Failure to comply with the requirements of this decree as regards milling or mixing is punishable by fine of from 800 to 10,000 kronor.

ARTS. 11-13. [Penalties, etc.]

ART. 14. If, in keeping with the aims of this decree, an agreement with the millers of the Kingdom be reached upon the basis above set forth, and if such an agreement be completed, the King may decree that it shall be effective in place of the present decree.

Still another effort toward the assistance of Swedish agriculture was the appointment of the State Grain Board whose duty is to follow the fluctuations in the grain market and to make certain that appropriate quotations are made with respect to the price of Swedish grain. Furthermore, the board is empowered to enforce the carrying out of compulsory grinding and to submit proposals with regard to the grinding percentages. In the autumn of each year the board will estimate the size and condition of the harvest, which estimate will serve as the basis for deciding upon the grinding percentages for the ensuing year.

Decree No. 316 of July 14, 1930, contained, among other provisions, the following instructions for the operation of the State Grain Board:

DECREE No. 316 OF JULY 14, 1930

ARTICLE 1. The State Grain Board shall constitute a central organization for the handling, in accordance with what is stipulated in this instruction, of undertakings which are occasioned by State measures for the promotion of the sale of Swedish grain.

The board shall have its seat in Stockholm.

ART. 2. The board shall consist of five members and the same number of alternates, who when a permanent member can not perform his duties shall enter the board in the order which the King shall determine.

ART. 3. Members and alternates of the board shall be assigned by the King for one year at a time. Whenever a member or an alternate resigns, the King shall assign some one also to be a member or alternate during the remainder of the time for which the resigning person was assigned.

Among the members, the King shall appoint a chairman and a vice chairman.

ART. 4. The King shall determine the remuneration of the members and alternates of the board.

ART. 5. It shall be the duty of the board—

(1) To follow closely the development of the market for unground and ground grain and, when the board finds that conditions so require, to submit to the King proposals regarding measures for the promotion of the sale of Swedish grain;

(2) To submit to the King proposals concerning the fixing of grinding periods, as referred to in the decree concerning the use of Swedish wheat and Swedish rye when manufacturing flour, etc.;

(3) To submit to the King proposals concerning the mixing and minimum percentages which are referred to in the aforesaid decree and, in cases when it is found that exemptions should be made from the grinding and mixing obligation, proposals regarding such concessions;

(4) To watch the supplying of wheat and rye to the mills in the country and, when the board finds that conditions so warrant, to propose to the King measures for the furtherance of an even supply;

(5) To see to it that the grinding obligation prescribed in the aforesaid decree be duly fulfilled;

(6) To fulfill other undertakings with which the King entrusts the board.

ART. 6. Prior to the first mixing period during the year of consumption, the board shall, for its guidance in submitting proposals respecting mixing and minimum percentages, make as reliable an estimate as possible of the size and quality of the domestic wheat and rye harvest and shall during the year of consumption procure periodic statements concerning the supplies of wheat and rye in the country which are available for grinding.

ART. 7. The board shall employ a secretary and other necessary personnel and, in order to assist it in fulfilling its supervisory duties, such other representatives as may be deemed necessary.

The King shall determine, in accordance with proposals made by the board, the remuneration of the secretary, other personnel, and the representatives.

The board shall issue instructions concerning the work of the secretary, other personnel and the representatives.

ART. 8. The secretary, or a member of the board who has been especially appointed by the board to do so, shall prepare and report to the board on pertinent matters and execute the decisions of the board.

ART. 9. The board shall meet upon the summons of the chairman as often as circumstances so warrant. The chairman may summon to the meetings of the board an alternate, even if the permanent member is not prevented from being present, but in such cases the alternate may not take part in the decisions.

ART. 10. When the board considers a matter of general importance or otherwise of major importance, all the members should be present. In the consideration of other matters at least three members should take part.

ART. 11. Opinions, in favor of which the majority of votes shall have been cast or, in the case of an equal number of votes, the opinion in which the chairman of the meeting has concurred, shall hold as the decision of the board.

ART. 14. The board is authorized to receive from the authorities such information and assistance as may be necessary for the activities of the board and which can be furnished by them.

ART. 15. It shall be the duty of the board to submit to the Chief of the Ministry of Agriculture each year before February 1 a report on the activities of the board during the preceding year of consumption.

ART. 16. In order to defray the remuneration of its personnel, the expenditure for premises, and other necessary expenses, the board, after having filed a requisition with the revenue board and being responsible to render an account to the bureau of accounts, shall be entitled to draw and administer the funds allotted by the Government for the aforesaid purposes.

There are no regulations as to the mixing of wheat with other bread grains for the milling of flours.

Following protests against the grain laws, the Riksdag (Parliament) established a grain monopoly under Government control (Law No. 119 of May 29, 1931; see below), to be effective from June 1, 1931. The Grain Association established in accordance with this measure, composed of Swedish flour millers, has monopoly rights for the importation of rye and wheat in the grain and rye and wheat flour. It purchased all wheat and rye of milling quality of the 1930 crop that was offered to it between June 15 and July 31, 1931, at 20.50 kronor for wheat and 17.50 kronor for rye, both prices per 100 kilos, delivered at coast mills, pursuant to a decree effective June 1, 1931.

The price for domestic wheat and rye of the 1931 crop was fixed on August 19, 1931, at 18.50 kronor per 100 kilos for wheat and 16.50 kronor per 100 kilos for rye.

DECREE No. 119 OF MAY 29, 1931

GRAIN AND FLOUR REGULATIONS

1. Wheat, rye, mixed cereals in which wheat or rye are contained, flour of wheat or rye, as well as grits of wheat, can not be imported into the Kingdom save by the State or by those to whom the Crown delegates this right.

2. The provisions of article 1 shall not constitute a hindrance to the transit or storage in customs stores or "provision free warehouses" (provianterings frilager) of the goods therein enumerated, and such goods stored in "provision free warehouses" can not be disposed of, save for ship's provisioning in the prescribed manner, except by royal permission, given for each separate case.

Nor shall these provisions have application to such goods when they are imported solely in frontier-zone traffic * * *⁵

3. Those to whom the right of importation is delegated in accordance with article 1 are empowered to issue other permits for the importation of the goods to which this decree applies.

4. Goods which, by reason of the regulations of this decree, may not be imported, if they are not liable to consideration as unlawfully imported in accordance with the law regarding punishment for unlawful importation, must

⁵ Refers to frontier trade, temporary admission, and allied measures, not given here.

be later reexported under the conditions and in the manner which customs legislation prescribes for duty refund.

5-8. [Penalties, etc.]

This decree becomes effective June 1, 1931.

The decree shall also apply to goods of the kinds referred to therein which were imported into the Kingdom before the entry into effect of the decree and which were declared for duty assessment after that time.

CONTRACT WITH SWEDISH GRAIN ASSOCIATION

1. The State guarantees to the association that during the period June 1, 1931, to December 31, 1932, no other than the association shall have the legal right, without the association's consent, to import into the Kingdom wheat or rye or mixed grains containing wheat or rye, or flour manufactured from wheat or rye, or grits of wheat.

The above stipulation does not apply in regard to goods imported into the Kingdom which, without having been released into the country by the customs for disposal, have been later reexported under customs supervision or which have been imported solely in frontier zone traffic. * * *

5. The association may not refuse to import for others or to allow others to import, in quantities fixed for each case, flour of wheat or rye or grits of wheat; the administration of the association is likewise at liberty, during the period until September 1, 1931, if the State cereal delegate gives his assent, to oppose such imports as can be assumed to be for speculative purposes.

The association may not conduct commerce in foreign cereals or flour or grits made therefrom for its own account.

9. Whoever imports into the Kingdom wheat or rye or mixed cereals containing wheat or rye, and proves that he exported from the Kingdom foreign cereals of the same kind, flour manufactured in the Kingdom from foreign wheat, foreign rye, or mixtures of foreign cereals, grits manufactured within the Kingdom from foreign wheat, or spis or knäckebröd [Swedish hard bread] in whose manufacture flour milled within the Kingdom from foreign rye was used, will receive back from the association the guaranty which he deposited with the association upon the importation of the corresponding quantity of cereal.

Similarly, he who imports into the Kingdom wheat flour, rye flour, or wheat grits shall be entitled, when he proves that he exported from the Kingdom the same [wheat, etc.] flour, grits or spis or knäckebröd made of the imported rye flour, shall receive back the guaranty exacted of him upon importation.

The control regulations necessary in connection with the provisions of this paragraph shall be issued by the State cereal delegate after proposal by the administration of the association.

Grains for importation, exportation, or internal consumption are not required to meet any legal standards such as those established by the United States Department of Agriculture. The United States grain grades are generally recognized in the trade, though they have not been given official approval. Grain in bad condition would be reexported or destroyed if sufficiently damaged; or, if in condition suitable for such purposes, it may be diverted to stock feeding if the importer is willing to accept it for such use.

Marking packaged goods to show gross or net weight or the name of the country of origin is not required, nor is the size of packages regulated.

By a royal decree of January 16, 1930, it became necessary to dye imported oats with an eosine solution. The provisions of this law are:

DECREE NO. 7 OF JANUARY 16, 1930

PARAGRAPH 1. Foreign oats imported into the Kingdom shall not, save in the cases specified in paragraph 2, be released from customs without the same having been dyed with eosine solution as required by paragraph 3.

Such oats shall, where the Ministry of Agriculture has not provided otherwise for exceptional cases, be packed in sacks after treatment with eosine solution.

PAR. 2. (1) Imported foreign oats may be released from customs without having been dyed with eosine solution when:

(a) The merchandise constitutes a sample, the weight whereof does not exceed 10 kilograms;

(b) The importation takes place over the frontier, into the frontier zone, otherwise than by rail and it can be definitely established that the merchandise is for the use of him for whose account it is imported, or for his household;

(c) The merchandise is intended for feeding animals imported into the Kingdom at the same time as the merchandise.

(2) Owners of grist mills who import foreign oats into the Kingdom for the preparation of grits or flour may withdraw the oats from the customs without the dyeing thereof with eosine solution having been done, provided that meanwhile, before the withdrawal is made, a declaration of importation has been made by the importer to the Ministry of Agriculture.

Oats thus imported for the account of grist mills may not be delivered by the mills in an unground state, after sale or otherwise, without a previous declaration having been made to the Ministry of Agriculture and the oats, except in the case of delivery to another grist mill, having been dyed with eosine solution in accordance with paragraph 3.

The provisions of the following paragraph shall apply in regard to delivery of undyed foreign oats in an unground state from one grist mill to another such mill.

PAR. 3. The dyeing of foreign oats with eosine solution, in the case of oats not yet released from customs, shall be accomplished by the interested importer under customs supervision or, in the case of oats imported by the owner of a grist mill, by the miller, under such supervision as the Ministry of Agriculture shall prescribe.

The solution shall contain 8 grams of eosine (alkaline salt of tetra-bromo-fluorescein) per liter of solution.

The Ministry of Agriculture is charged with the formulation of procedure for the accomplishment of this dyeing by means of such more-detailed regulations as shall appear necessary.

PAR. 4. Release of oats by owners of grist mills in contravention of the provisions of paragraph 2, section 2, shall be punishable with a fine of from 10 kronor to 5,000 kronor.

In the case of violations as above specified, committed with the knowledge of the head of the household, by the wife, members of the household, or persons in his service, the master shall be liable as though the act were committed by himself.

PAR. 5. The public prosecutor is charged with the prosecution of the offenses specified in paragraph 4.

PAR. 6. Fines imposed under this act accrue to the Crown. Where assets do not cover the fine, the general penal code shall apply.

This decree became effective February 1, 1930.

FLOURS

In addition to the requirement for mixing domestic flours with all imported flours mentioned under "Grains" (p. 163), there is a monopoly control of the trade in flours in Sweden. The text of royal decree No. 250 of June 13, 1930, which was put into effect to control the importation of flour prior to the effective date of decree No. 249, follows.

DECREE NO. 250 OF JUNE 13, 1930

ARTICLE 1. He who imports flour of wheat or rye into the country must, when the goods are still under the supervision of the customs authorities, therein mix flour of Swedish wheat or Swedish rye and in the manner stated below.

That which is stated in paragraphs Nos. 6 and 7 in the decree regarding the use of Swedish wheat and Swedish rye in the production of flour, etc., is valid regarding exceptions from the duty to mix imported and domestic flour and grain, as stipulated in the first part of this article.

ART. 2. When mixing, as stipulated in article 1, one shall proceed thus, with imported shipments:

In regard to flour of wheat: Swedish wheat flour to be mixed to an extent to correspond to an average of 45 per cent of the whole portion, and not less than 30 per cent for each individual parcel mixed; and

In regard to flour of rye: Swedish rye flour to an extent to correspond to at least 50 per cent of the whole lot, when mixed.

The importer must furnish to the customs authorities the necessary information as to the portion of Swedish flour which must be included in each separate part of a lot of wheat flour which is declared for mixing.

ART. 3. The mixing is to take place under the supervision of the customs authorities and at a mixing plant approved by the Royal Board of Trade.

Goods which have been declared for mixing are to be shipped to the mixing plant under the supervision of the customs authorities after the importer has fulfilled his obligations to the customs as to the disposal of the goods. The goods shall not be taken from the mixing plant before stipulated mixing of Swedish flour has taken place.

ART. 4. Only flour which has been shipped directly from a Swedish mill to the mixing plant in sealed bags or other packages shall be used for mixing with foreign flour; and this shall be accompanied by the purveyor's written affidavit that no part of the flour therein contained is of foreign origin.

ART. 5. It shall be incumbent upon the customs authorities in charge to keep a special record of flour received at the mixing plant and the quantities mixed and later delivered. Such record or books shall, in a special account for each importer regarding each declared lot of foreign flour used for mixing, contain information regarding the quantity imported, the amount of Swedish flour received at the mixing plant for mixing with the foreign flour, and also the quantity obtained after the mixing operation, and shall also account for each special part of the lot with any information as to the quantity and also the percentage of Swedish flour contained therein.

ART. 6. He who wants to import into the country and here carry on trade with foreign wheat or foreign rye must apply for such right to the provincial government in the Province into which the importation is to be made or where the trading is carried on; he shall also keep books on the imports, shipments, stock on hand, and the purchases and sales of such goods. In such books shall be recorded:

The quantities of the lots of foreign wheat and rye which have been imported and also the time of the importation;

The quantities of the lots of foreign wheat and foreign rye which have been shipped within the country, together with the time and place for such delivery and also the name and address of the consignee;

The quantity of the lot of foreign wheat and foreign rye which at each specified time is carried in stock; and

The quantities of the lots of foreign wheat and foreign rye purchased and sold, the names of the sellers and buyers, prices for each sale, and the time of each purchase or sale.

Along with this record shall be kept original or certified copies of contracts, receipts, and other documents which can serve as vouchers for the statements in the books. Upon request, this book shall be accessible to the provincial government or the one appointed by this authority.

ART. 7. He who imports into the country or here deals with foreign wheat or rye must not deliver to anybody else in the country such goods otherwise than packed in bags or other means of packing upon which it is plainly indicated that the goods are of foreign origin. On bills, invoices, freight bills, bills of lading, contracts, or other such documents which refer to foreign wheat or foreign rye, the goods shall also be plainly noted as of foreign origin.

ART. 8. Should anyone neglect to fulfill the obligation stipulated in this law to mix imported and domestic flour, the penalty therefor shall be from 100 kronor to 10,000 kronor.

He who gives false information in the declaration which is mentioned in article 4, or who neglects to fulfill that which is stipulated in article 6 or when fulfilling such duty, gives wrong information, and who violates regulations stipulated in article 7, is to be fined from 50 kronor to 5,000 kronor.

ART. 9. Should anyone, while charged with the violation of this law, continue the same misdemeanor, he is to be punished in the way which herein is stipulated for each time action in due course is brought against him.

ART. 10. Infractions of this law are to be prosecuted by the attorney general, who will file action in the public courts.

ART. 11. Fines inflicted due to this law are payable to the State. Should the defendant be devoid of means for the paying of the fine, the fine is to be changed into imprisonment in pursuance with the general criminal law.

This decree goes into effect on July 4, 1930, and will be valid until the law [decree No. 249] regarding the use of Swedish wheat and Swedish rye in the

manufacture of flour, etc., goes into effect.³⁶ Regarding violations of this decree, committed during its validity, whatever herein is stipulated shall continue to be in effect.

Under article 5 of decree No. 249 (see p. 170) imported wheat flour or rye flour must, while still under customs jurisdiction, be mixed with wheat flour or rye flour in the proportions in effect for the domestic milling industry. Wheat flour for reexport or admitted in bond for reshipment, entering into border trade, or brought in for the manufacture of macaroni or similar food pastes, is not required to be mixed with domestic flours.

It is not necessary to blend various grades of flours (other than as above noted) nor flours from different bread grains. No standards have been fixed as to moisture, ash, protein, or gluten content, nor has the permissible percentage of acidity been established.

The bleaching of flour is permissible, but in practice it is not done by Swedish millers. When bleached flour is imported, it is not necessary to mention the fact on the labels nor need the bleaching agents or quantities used be noted. No set form for labels on packages of flour have been prescribed.

There are no regulations forbidding the use of self-rising flours which include baking powder or other leavening preparations, but these must be sold with declarations as to contents in order to avoid penalty under the false-declaration law.

No certificates of analysis or quality are required, nor are there any special requirements for the marking of packages to show gross or net weight or country of origin. The sizes of packages which may be offered for sale are not regulated.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportions or kinds of grain flours entering into macaroni and other food pastes. The use of coloring matter is permitted if the artificial coloring does not conflict with the poison law (regulations prescribed by the Royal Board of Health). The only color used in the manufacture of macaroni in Sweden is called nudelgelb (noodle yellow). About 1 gram is used for coloring 100 kilos of macaroni. Artificial coloring is not considered as adulteration or misbranding.

There are no regulations governing the use of eggs. As a rule only fresh hens' eggs are used. In practice this fact is always mentioned on each package of macaroni sold, but it is not obligatory.

SWITZERLAND

Although Switzerland imports most of its food products, only very small quantities of grain and grain products are shown in the trade figures of the United States as going to that Republic. The country is surrounded by agricultural nations, which supply most of its requirements, and, too, a portion of the Netherlands' reexport grain trade probably finds its way there. Switzerland's lack of a seaport causes its imports in large part to be billed to another country, where they are reshipped. The importation of flour is definitely prohibited.

³⁶ Put into effect on Sept 1, 1930.

DUTIES AND TAXES

Import duties and taxes.—Swiss import duties are stated and paid in Swiss francs (par, 19.3 cents United States currency) per 100 kilos (220.46 pounds avoirdupois). The duties as shown in the second column of the tabulation below were converted to dollars at the rate of 19.235 cents to the franc. There are no conventional or preferential rates provided for these products.

Duties are based on gross weight. For a few items (macaronis, certain starches, and small-packaged flours) the gross weight is estimated by increasing the net weight by a definite tare percentage, given in the third column of the table.

Wheat and rye brought in without complying with the import regulations are subject to a compensatory tax of 20 francs per 100 kilos. No sales or other excise taxes are collected. There is, however, a small statistical tax on all imports.

The importation of flour is reserved to the Government, but flour may be imported under permit when complying with the regulations.

Metric units of weight and measure are in use in Switzerland.

Tariff No.	Article	Rate of duty		Tare increase
		In francs	In dollars ¹	
	Cereals, maize neither pearled nor crushed:			
1	Wheat (and spelt).....	² 0.60	<i>Per bushel</i> 0.032	
2	Rye.....	.60	.03	
3	Oats.....	.60	.017	
4	Barley.....	.60	.025	
			<i>Per 100 pounds</i> ²	
5	Rice, husked or unhusked.....	.60	.0525	
6	Other cereals (dari, sorghum, Indian millet, millet, and buckwheat) and cereals in sheaves.....	.60	.0525	
7	Maize.....	.50	<i>Per bushel</i> .044	
	Cereals, maize, pearled, broken, peeled, or crushed; groats, semolina:		<i>Per 100 pounds</i> ²	
11	Oats.....	5.00	.44	
12	Rice (broken rice, rice in decorticated grains).....	4.50	.39	
13	Semolina of hard wheat.....	4.50	.39	
14	Other.....	4.50	.39	
	<i>Note.</i> —Items 11 to 14 cover products in packages weighing over 2 kilos. If in containers weighing 2 kilos or less, they are classed under No. 100a [not given; covers cereals for soups]. If used for brewing malt or for beer, these cereals are subject to a supplementary tax of 8.85 francs per 100 gross kilos.			
15	Malt.....	1.50	.13	
ex16	Flour in containers weighing over 5 kilos:		<i>Per barrel</i>	
	Of cereals and maize.....	4.50	.77	
	Of rice.....	4.50	<i>Per 100 pounds</i> ² .39	
18	Flour in containers weighing 5 kilos or less (includes flours, of any quality, of cereals, maize, rice, legumes, and bananas; also maltose).....	4 40.00	4 3.49	<i>Per cent</i> 15
22	Food pastes (includes macaronis, vermicelli, and similar products).....	4 18.00	4 1.57	15
215	Bran.....	.30	.036	
	Starch of all kinds:			
	Raw, upon proof of being for industrial purposes—			
ex1078	Potato flour, feculae (potato starch).....	1.00	.088	
1079a	Rice starch.....	5.00	.44	
1079b	Starch of maize and wheat, etc.....	7.00	.61	
	Raw, not intended for industrial uses—			
1080a	Potato flour and feculae (potato starch), rice starch.....	4 6.00	4 53	20
1080b	Other.....	4 10.00	4 88	20

¹ Converted to dollars at the rate of 19.235 cents to the franc. Does not include minor statistical tax.

² Actual gross weight, except where tare increase is provided in third column.

³ Compensatory tax, 20 francs per 100 gross kilos additional, if not imported in accordance with the regulations.

⁴ Net weight, plus tare increase.

Export duties.—No duties are collected on grain or grain products exported from Switzerland.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Provision is made in the Swiss Federal customs law and the customs regulations for temporary free admission of goods imported for further improvement, but it applies only to specified commodities. This privilege may be obtained only upon application and only when specially warranted in the interests of Swiss industry. The regulations of March 8, 1907, governing the "improvement trade," does not list grains and flours as being admissible under this régime except in frontier traffic.

The import-certificate system is not in effect in Switzerland.

MARKING—DOCUMENTATION

There is no general requirement in Switzerland for marking goods to show country of origin. False indication of origin is prohibited.

Consular invoices are not required on shipments to Switzerland. Commercial invoices should, however, accompany all shipments. Goods should be carefully described on the invoice and should show the item of the Swiss tariff under which the commodity falls. These shipping documents should go forward under separate cover—not in a package of merchandise. The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS AND FLOURS

Soon after the outbreak of the World War the people of Switzerland were confronted with a shortage of bread cereals, such as wheat and rye, and in July, 1915, in order to relieve the situation, the Federal Government took over the importation, sale, and distribution of cereals. At first this action applied only to wheat and rye, but later on all cereals were included. A Federal monopoly was thereby created for both imported and domestic cereals.

The high prices prevailing throughout the war and for some years thereafter encouraged the Swiss farmers to produce more grain, and as a further inducement the Government paid to the farmers a subsidy of from 5 to 8 francs, known as a grinding premium, for each 100 kilograms of bread cereal sent to the flour mills to be ground for the farmer's own use. The amount of the subsidy depended upon the altitude of the locality in which the farmer resided, ranging from 800 to 1,000 meters or more above sea level. Farmers living in mountainous regions and remotely situated from flour mills were paid an additional subsidy of from 1 to 3 francs per 100 kilograms. These subsidies or premiums involved an annual expenditure by the Federal Government of about 4,000,000 francs (\$772,200 at par). All other expenditures incident to the monopoly were included in the prices at which flour or cereals were sold, and were borne by the consumers of bread and the purchasers of grain for stock feed. In 1928 these ex-

penditures amounted to an estimated 10,800,000 francs (\$2,084,400), so that every kilogram of grain or bread cost the purchaser $2\frac{1}{2}$ centimes more. Furthermore, it is said that the artificial increase in the price of fodder amounted to 2,300,000 francs (\$443,900).

According to the 1928 report of the monopoly, it had spent for subsidies on domestic wheat, for the maintenance of wheat reserves, for grinding subsidies, and for reductions in transportation charges, a total of 14,800,000 francs (\$2,856,400).

Agitation begun as far back as 1927 for the abolition of the Federal Grain Monopoly resulted in a petition being presented to the Federal Council for a referendum upon the question, and at a special election held in December, 1928, a substantial majority of the voters cast their ballots in favor of such action. After 14 years of existence, the monopoly ceased to function on June 30, 1929.

With the passing of the grain monopoly a provisional plan for the purchase and sale of bread cereals (wheat and rye) became effective on July 1, 1929, for a period of three years. The first year's operation under the provisional plan ended on June 30, 1930, and the results are reported to have been generally satisfactory.

Under the new system the subsidy allowed to farmers for grinding their grain has been fixed at from 7.50 to 12 francs per 100 kilograms, instead of the 5 to 8 francs formerly paid by the monopoly. A reduction in freight charges for the transportation of grain has been ordered, which will entail an estimated loss to the Government-owned railways of approximately 1,500,000 francs per annum, to which must be added a further reduction in freight charges on flour in the mountainous regions, estimated at about 100,000 francs. Other subsidies provided for include an annual expenditure of 50,000 francs for the improvement of flour mills in the mountain districts and approximately 175,000 francs a year for improving the varieties of grain for planting purposes.

The chief advantage claimed for the new plan at the end of the first trial year was that the price of a loaf of bread weighing 1 kilogram had been reduced from 0.52 franc to 0.48 franc. It is claimed by the advocates of the new system that while the annual expenditures have been increased to about 18,300,000 francs (\$3,531,900) as compared with 14,800,000 francs (\$2,856,400) under the monopoly, the yearly saving to the bread consumers and the farmers amounted to 24,800,000 francs (\$4,786,400). After deducting 8,000,000 francs (\$1,544,400) received for statistical purposes, it is said that the new system represents a net saving to the people of 16,800,000 francs (\$3,242,400).

Present regulations prohibit the importation of flour except by the Federal Government. This action was taken as a measure of protection to the flour-milling industry. The privilege has never been exercised by the Government, however, as it would conflict with the interests of the local flour mills.

Swiss flour mills usually mix wheat in proportions of 50 per cent Manitoba No. 1, 40 per cent hard winter No. 2 from the United States, and 10 per cent Argentine or Hungarian wheat. In the fall of the year when Swiss wheat is placed on the market, about 20 per cent is used in the mixture and the others proportionately reduced. Mills are required to purchase certain amounts of domestic wheat and rye, determined by the amount of their turnover, in order to

protect the farmers and the Government against an excess accumulation of stocks.

Since July 1, 1929, restrictions of all kinds have been removed from the importation of wheat, rye, and other cereals. The only reservation made by the Government is in regard to the importation of flour.

While, as just stated, all restrictions regarding the importation of cereals have been removed, the importer is nevertheless required to sign an agreement, known as a guaranty certificate, in which he obligates himself to sell bread cereals (wheat and rye) only to industrial flour mills or to holders of similar guaranty certificates. He is further obligated to keep a full and complete record showing the receipts and disposition of the various kinds of cereals purchased, to permit customs officials at any time to inspect his books and vouchers, and to furnish all information that may be necessary in connection with the inspection. The importer is also required by the terms of the agreement to report at the end of each month to the chief customs director, on blanks provided therefor, the receipt, delivery, and elaboration of bread cereals, indicating the person supplying or receiving the cereals and the quantities separately of each kind. He must also furnish a bond, if requested to do so, in a sum commensurate with the amount of business transacted, in order to insure the payment of customs duties or other claims that may arise.

The precautions taken by the Government to insure the proper handling of imported grain are considered necessary to guard against the possibility of unscrupulous persons selling it to the Government as of domestic origin, and thereby receiving a much higher price than is paid for imported grain.

At the time of the abolition of the grain monopoly the Government undertook to maintain an emergency grain reserve of 80,000 metric tons of wheat, rye, and spelt and to encourage domestic grain production by purchasing all crops from farmers, provided the quality is not below a certain standard. The price paid by the Federal Grain Administration for indigenous wheat is fixed by law at 85 Swiss francs more per ton than the average value of imported wheat, provided that not more than 450 francs and not less than 380 francs per ton is paid to the farmer. The farmers are guaranteed a fixed price for their wheat and rye, which is determined by the Federal Council each year in advance of the planting season. In June, 1929, the purchase price for domestic grain was set at 42.50 francs per 100 kilograms (220.46 pounds), while the best grades of American and Canadian wheat were quoted c. i. f. Amsterdam and Antwerp at 28.50 francs. The subsidy granted to domestic grain therefore amounted to 14 francs per 100 kilograms, which involves an extra outlay by the Federal Treasury of approximately 12,500,000 francs (\$2,412,500) per annum.

The price of Swiss wheat for 1931 was 380 francs per metric ton. The proposal for the next three years sets the price at a somewhat lower figure, to be graduated as follows: 380 francs for 1932, 370 francs for 1933, and 360 francs for 1934, the former maximum to hold. It is proposed to continue the scheme for another three years at an estimated expenditure of 17,800,000 francs (\$3,435,400).

Not only are commercial millers obliged to store one-half of the Government grain reserve, but they also are obliged to purchase and mill the grain bought by the Government from the farmers.

Article 16 of the Government decree of September 28, 1929, on the purchase by the Grain Administration of indigenous cereals provides, in part, that only grain fit for milling and bread making, of good current quality, is entitled to the full price fixed by the Federal Council. It must be healthy and dry and of a good color, and must not contain over 2 per cent of broken grain or foreign matter. The minimum hectoliter weight should be (for full price), 77 kilograms for wheat, 71 kilograms for rye, and 40 kilograms for spelt.

Reductions in price paid are necessary for grain of lower quality, but according to article 21 of the above-mentioned decree, the Grain Administration does not accept wheat lighter than 70 kilograms per hectoliter; maslin lighter than 68 kilograms per hectoliter; rye lighter than 64 kilograms per hectoliter; spelt lighter than 33 kilograms per hectoliter. In addition, rye containing over one-half of 1 per cent of blighted grain, spotted wheat, rye, or spelt and all moldy or sprouting grain are not accepted.

It is understood that the standards fixed by the Government for the purpose of purchase and storage, as well as milling, of Swiss-grown cereals are, as a rule, the current measures by which imported cereals are judged.

Although every care is taken to assure the milling of only good-quality grain, no regulations govern the extraction ratio in the milling of flour.

There are no regulations requiring the mixing of foreign and domestic grain in commercial milling. On the contrary, since the Government pays a milling premium to all farmers who mill grain grown by them for their own consumption, in all such instances the mixing of foreign and domestic grain is strictly prohibited and is legally prosecuted.

The mixing of wheat with other grain flour is not required, nor are there any regulations governing the proportions of such mixtures. The section of the Swiss pure-food regulations of February 23, 1926, which deals with mixed flours, reads:

ART. 92. Mixtures made from flours of different cereals or legumes must be designated as such, with indication of the raw materials used.

Substances enumerated in article 99, paragraph 3 [following], intended to facilitate panification, are exempt from the above provisions.

ART. 99. (3) It is not necessary to declare small quantities of certain substances such as corn, rice, or bean flour, or also malt, which are added to the dough to facilitate panification, provided their proportion does not exceed 5 per cent.

Article 23 of the Federal decree of June 22, 1929, as well as subsequent articles, clearly shows that, although the importation of foreign grain is no longer a Government monopoly, the Government nevertheless supervises such imports. The text of this law is found on pages 178 to 182.

When purchasing foreign grain, the Grain Administration considers first all reasonable offers of Swiss dealers or of agents of sound foreign firms domiciled in Switzerland. (See art. 8 of the ordinance of June 28, 1929, p. 183.)

Although, as already mentioned, the importation of flour is reserved to the Government, certain exceptions are permitted as pro-

vided in article 20 of the Federal decree of June 22, 1929, supplemented by article 41 of the Federal ordinance of June 28, 1929 (see pages 181 and 187), which permit importation under special license and upon payment of the supplementary compensatory duty of 20 francs per 100 kilograms. The Grain Administration may issue either specific or general authorizations to import flour against payment of this compensatory import duty.

The purity of bread cereals is dealt with in article 89 of the food law as follows: "Cereals and legumes which are consumed directly, that is, without having been subject to any preliminary treatment, shall not contain any impurities of mineral, vegetable, or animal origin (sand, mold, seeds of harmful plants, mites)."

Article 90 of the pure-food regulations of February 23, 1926, prescribes that it shall be permissible to polish certain cereals (for example, rice and barley) by the use of talc, but the increase of weight resulting from this operation shall not exceed 0.2 per cent.

The bleaching of flour is prohibited under the food law of February 23, 1926, as revised, which prescribes also the following additional requirements:

ART. 93. The bleaching of flour is prohibited.

ART. 94. Milling products derived from cereals and legumes should not contain any impurities of vegetable or animal origin (moldiness, grains of weeds, acarida, etc.), nor should mineral substances be added.

ART. 96. Cereals and legumes and their milling products are considered adulterated when sour, heated, or contaminated by parasites.

ART. 97. Children's flours and children's foods (lactéal and other flour) are products made of flours of cereals or legumes with or without the addition of powdered milk or sugar. A considerable part of their starches should be soluble.

Articles 115, 116, and 117 of this same law deal with leavening agents and special flours for puddings and biscuits as follows:

ART. 115. Leavening powders should have a reasoned (rationelle) composition and the power to make dough rise normally. They should contain no combinations of ammonia (with the exception of carbonate of ammonia), nor combinations of aluminum, nor substances which release oxygen, such as perchlorates and chlorates, perbromates and bromates, persulphates, etc., nor even sulphates, oxalic acid, soap, or mineral substances (argil, carbonate of lime, insoluble phosphates, infusorial earth, or sand).

ART. 116. Powders for making puddings, creams, etc., as well as flours for making tarts and sponge cake and biscuits, may be colored, provided these products are not described as of fruit origin or other food product (eggs, chocolate, etc.).

It also is permissible to color artificially such products as are said to have the fragrance of a certain fruit.

No certificates of analysis or quality are required. However, both cantonal and Federal authorities may insist on an analysis whenever they deem it necessary.

There are no special requirements for the marking of packages to show gross or net weight. Articles 9 and 10 of the pure food law of February 23, 1926, regulate the labeling of these products with the following provisions:

ART. 9. Food products must be described in accordance with what they are made of or the chief substance they are made of [specific description]. Such specific description must figure:

(1) In offers, in advertisements (including advertising samples), on samples, and on invoices;

(2) On packages, jars, etc., prepared for retail sale. * * *

When, in retail trade, a fancy name is used in addition to the specific description, the inscriptions must be so placed on the labels or wrappings as to be seen [read] at a glance, simultaneously. * * *

ART. 10.²⁷ Descriptions of food products must not in any way give rise to erroneous impression as to their nature and origin. * * *

The use of indications relative to vitamin contents or the use of descriptions containing either the word "vitamin" or its abbreviations, together with specific or fancy designations, is lawful only when applying to food products whose vitamin contents, compared with similar foods, have been noticeably increased either by additions or by special treatment. No food product may be sold with the mention of its high vitamin contents without the authorization of cantonal authorities; this authorization shall be granted only upon the presentation, by either the manufacturer or the seller, of a certificate issued by an official Swiss institution indicated by the cantonal authorities involved, certifying to the accuracy of the statements regarding an increase in vitamin contents, the harmlessness of the added substances, or the harmlessness of the treatment used. * * *

The authorization applies equally to advertisements, labels, wrappings, etc.

Indications regarding the composition, qualities, etc., of food products must be accurate (truthful) and must not in any way be misleading.

The use of misleading signs, vignettes, or trade-marks is prohibited (such as the picture of a cow on margarine, of a bee or beehive for artificial honey, or some fruit for artificial nonalcoholic beverages); the same applies to fancy trade names, name of a firm, etc.

It is prohibited to use descriptions liable to mislead others as to the origin of a food product, and to use for such purposes, for instance, wrappings or bottles bearing the trade-mark or name of a manufacturer other than the one who produced the actual food product contained therein.

There are no regulations governing the size of packages to be offered for sale.

No specific legal standards have been set up for imported grain, except for seed grain. In the latter instance the Government reserves the right to approve only the very best quality grain, suited to the Swiss climate and soil.

Paragraph 3 of article 7 of the Federal decree of June 22, 1929, rules that the importation of seed grain of foreign wheat, rye, and spelt is subject to the authorization of the Grain Administration. Paragraph 1 of article 10 of the Federal decree of June 28, 1929 (see p. 190), prohibits the importation or resale of sowing grain without the consent of the Grain Administration or authorization of the general management of the customs, respectively. This grain remains subject to the control established for bread-making grain until the end of the sowing season.

United States grain grades are officially recognized in commerce and trade and are quoted at the grain exchange.

Grain and flour offered for import which do not meet existing governmental requirements would have to be denatured or reexported.

Excerpts from the grain and flour laws referred to above, giving the provisions of interest in connection with this study, follow.

FEDERAL DECREE OF JUNE 22, 1929

TEMPORARY REGULATION FOR SUPPLYING THE COUNTRY WITH WHEAT

A. Maintenance of reserves

ARTICLE I. In order to assure the provisioning of the country, the Confederation shall maintain reserves of bread grain (wheat, rye, and spelt)

²⁷As amended by the decree of July 22, 1930.

which should amount to about 80,000 tons. In extraordinary economic or political circumstances the Federal Council is authorized to increase the reserves in the required measure.

ART. 2. As a general rule, the commercial mills are expected to hold for the Confederation, without special recompense, 40,000 tons of wheat. The part that each commercial mill is expected to hold is fixed at the beginning of each year, at the ratio of the amount of bread grain ground the preceding year. The commercial mills shall see to it, under their own responsibility, that the grain of the Confederation be housed, cared for, and controlled in a reasonable manner.

B. Native grain

ART. 3. The Confederation will buy directly from the cultivators, excluding all intermediary dealings, the native bread grains fit for grinding (wheat, rye, spelt, and mixtures of wheat and rye) which they themselves have produced.

The Confederation will pay for this grain, delivered in the car at the station of shipment, at a mill, or at a warehouse in the vicinity, an average of 8.50 francs per 100 kilograms more than the average price of foreign wheat of equal quality delivered free at the Swiss customs frontier and cleared through the customs. However, the price paid shall be not less than 38 francs nor over 45 francs per 100 kilograms of wheat. The price of all other kinds of grains shall be fixed upon the basis of these prices, taking into account their milling value.

In extraordinary circumstances the Federal Assembly may allow deviations from the limits fixed in the preceding paragraph.

ART. 4. The purchase price of different kinds of native grains will be fixed each year by the Federal Council, not later than during September, according to the state of the market, the interested parties agreed. Wheat of very good quality shall be paid for at a higher price and of inferior quality at a price lower than the average purchase price. The Confederation will not accept grain which is not of good current quality or which is unfit for grinding and for bread making. The Federal Council will issue dispositions regulating the taking over of the grain of the country by the Confederation and will fix the method of procedure.

ART. 5. The native farmer who, for the needs of his own establishment or for his agricultural exploits, grows within the country grain fit for milling or maize, spelt, starch grains, or barley in the mountain regions has the right to a premium upon grinding. This premium will be 7.50 francs per 100 kilograms of grain ground; it will be paid up to the quantity determined by the regulations for the execution of the law, based upon the number of persons making up his household. In the mountain regions the premium for milling may reach up to 12 francs per 100 kilograms.

The Federal Council is authorized to subordinate the taking of delivery of native cereals at the higher price to the condition that the producer previously cover his own needs in whole or in part.

The Federal Council shall regulate the method of payment of the premiums at the grinding and fix the amount of increase for the mountain regions.

Under extraordinary circumstances and for the purpose of adapting the amount of the premium at grinding to the increase in price for the wheat turned over to the Confederation, the Federal Assembly may allow deviations from the limits fixed by the present article.

ART. 6. The provisions regarding the taking over of native wheat and the premium at grinding are equally applicable to gleaners.

Wheat grown in the adjacent foreign frontier zone for the account of producers in Switzerland and brought in free of duty in conformity with the provisions of the customs law relative to frontier trade is assimilated to the wheat of the country [Switzerland].

For the purpose of encouraging the cultivation of cereals in the mountain regions the Confederation may grant subsidies for the construction of mills or for the setting up of equipment in mills which no longer meet the present requirements.

Whoever sells native grain to the Confederation or receives the premium at grinding may purchase foreign bread grain only on exceptional grounds and upon an official authorization.

ART. 7. The Confederation will encourage efforts tending to improve the cultivation of grains.

To this end it will encourage by subsidies notably the production and acquisition of selected native seed bread grains.

The importation of foreign seed wheat, rye, and spelt is subject to authorization by the Grain Administration.

C. Milling

ART. 8. By the term "commercial mill" is meant the industry which professionally works up bread grain and sells or transfers in any way milling products.

ART. 9. Commercial mills are subject to the inspection of the Confederation in conformity with the provisions hereafter given.

ART. 10. He who desires to operate a commercial mill should make himself known to the Grain Administration. He must conform to the Federal requirements and furnish guaranty sufficient for the fulfillment of obligations which he shall have contracted by this action.

ART. 11. Commercial mills shall keep an account of the entry and use of grain as well as of the exportation [out of the mills] of the bread flours, of other milling products, and of the wastes, in conformity with the provisions established by ordinances.

Commercial mills are obliged at all times to give access to agents of the Confederation to their premises and, if the application of the decree requires it, to authorize them to examine the business and to consult the bookkeeping of the enterprise. They are furthermore required to furnish all the information desired, and particularly to indicate to the Grain Administration at all times the sale price of the milling products.

ART. 12. Commercial mills are required to grind bread grains brought into the mill; the grain not transformed may leave the mill only in exceptional cases and under official authorization.

ART. 13. "Toll mills" (*à façon*) are those which do not trade in wheat, but work it up against payment of a milling fee, the grain being delivered by the producer-consumers, with a view to obtaining bread flour or feedstuffs.

ART. 14. Toll mills are subject, along with the commercial mills, to the inspection of the Confederation.

ART. 15. Toll mills are obliged to maintain control of grinding and to enter on the milling cards the notations prescribed by the regulations for carrying out the law. They are required to furnish at all times, to the agents of the official control, the necessary information and to permit them to examine the business and to consult the bookkeeping of the enterprise.

ART. 16. Commercial mills are obliged to renew, at their own expense and risk and with reasonable promptness, the reserve grain stored with them by the Confederation by virtue of article 2. Grain taken for this purpose must be replaced immediately by an equal quantity and as nearly as possible by cereals of the same quality.

In order to permit the renewal of the reserves stored by the Confederation itself the commercial mills are required to acquire it at the ratio of the quantity of flour delivered the preceding year. The price at which the commercial mills should acquire this grain will be fixed by taking into account the state of the international grain market.

ART. 17. The commercial mills are required to take over grains of the country acquired by the Confederation. The Grain Administration will fix the time at which delivery must be taken.

The quantity to be taken over by each commercial mill is determined according to the quantity of flour delivered the preceding year.

Native grain delivered by the Confederation may be used provisionally for the renewal of the prescribed reserves.

The different kinds of native wheat should be assigned to the mills in the same proportion. However, in order to avoid useless transportation charges, special agreements may be concluded between the Grain Administration and the mills.

ART. 18. The price which the commercial mills must pay to the Confederation for the different kinds of native wheat shall be fixed by taking into account the state of the world grain market.

The Confederation shall deliver the native grain to the commercial mills at a uniform price, free in the station of destination. For determination of the price the quality of the grain will be taken into consideration in the same way as at the time the native grain was taken in charge by the Confederation.

The Federal Council will regulate the adjudication of the grain to be taken over and the fixing of the price.

ART. 19. In the meaning of this present decree, the term "flour" (farine) means grain ground more or less finely by means of milling apparatus (flour, semolina, groats, cracked grains, etc.). Bread flour (panifiable) is that fit for the food of man.

ART. 20. The right to import bread flour shall belong exclusively to the Confederation.

The Grain Administration may grant special or general authorizations for importation against payment of a compensatory customs duty, the amount of which is fixed by the Federal Council. [See art. 41 of ordinance of June 28, 1929, p. 187.]

ART. 21. The industries which do not utilize bread flour in the manufacture of bread may obtain the right to import, with a total or partial dispensing with the compensatory duty, upon the condition that the interests of the milling industry be safeguarded.

ART. 22. For the purpose of assisting the operation of the mills situated at great distances from the frontier import stations, the Confederation shall take necessary measures to reduce the transportation charges on wheat by rail from the frontier to the station of destination situated in the interior of the country.

The Confederation shall deposit annually with the Federal railways an indemnity intended to compensate equitably for the financial results of the application of the special tariff reserved for bread grains.

D. Safeguard of interests of consumers of bread and flour

ART. 23. The Confederation shall safeguard the interests of the consumers of bread and flour.

The Grain Administration shall exercise a continued control upon the price movements of bread grain, of bread flour, and of bread and shall make a report in particular upon the price of bread grain and the cost price of bread flour produced by the mills of the country.

The Federal Council will prescribe the measures tending by transport subsidies to equalize the price of flour and of bread in favor of the mountain population.

ART. 24. If, in the whole of the country or in certain localities or regions, the prices of bread flour and of bread appear to increase in a manner unjustified by the cost price, the Federal Council shall order an inquiry. The sellers of bread flour as well as the bakers and sellers of bread are required to furnish all necessary information to the agents charged with the inquiry.

ART. 25. In case of abuse, the Federal Council will determine a reduction in the price of bread flour and of bread in importing flour for the account of the Confederation, in reducing the compensatory customs duty upon foreign bread flour, or by other appropriate measures.

E. The grain trade

ART. 26. The trade in bread grains is supervised by the Confederation. The term "bread grains" includes those native or foreign kinds which are fit for grinding, enumerated in article 3.

ART. 27. Those who desire to trade in grains must advise the customs administration. Any trader in grain must be inscribed in the commercial register. He is obliged to deposit a declaration of guaranty by which he engages:

(1) To maintain clear accounts in conformity with the provisions established by ordinance;

(2) To permit the agents of the Confederation to consult these accounts and to furnish them any information which appears to them necessary to assure the control;

(3) To sell or transfer bread grain only to commercial mills or other dealers who have furnished a declaration of guaranty;

(4) To furnish upon demand a bond guaranteeing the execution of his contract with the Confederation.

These provisions are equally applicable to enterprises which professionally store bread grains.

ART. 28. Whoever desires to import grains without conforming to the provisions of the preceding article must pay, in addition to the duties, a supplement of at least 15 francs per 100 kilograms gross weight.

ART. 29. The term "forage" (affouragement) includes bread grains unfit for grinding, as well as the kinds of grain fit for grinding which are easily distinguishable from native bread grain.

ART. 30. The provisions of article 29 are equally applicable to milling wastes intended as feedstuffs.

ART. 31. The term "forage flour" includes flour unfit for food for man, as well as flour of better quality which has been denatured according to the official prescriptions. The utilization of forage flours for food for man is forbidden.

ART. 32. Wheat intended as food for beasts may be subjected to inspection of the Confederation if its state or its appearance requires control of the situation.

F. Penal provisions

ARTS. 33-41. [Penalties for infractions of the law.]

G. Organization

ARTS. 42-45. [Organization of the Grain Administration.]

H. Final provisions

ART. 46. From the entry of this present decree into effect the Federal decree of June 7, 1927, concerning the provisional regulation of the supplying of the nation with wheat and the supplemental Federal decree of June 22, 1928, are abrogated.

ART. 47. The allocation of milling premiums for the harvest of 1928, which shall be done in conformity with provisions which were in force at that time, remains excepted.

Contraventions of the abrogated provisions proved after June 31, 1929, shall be judged in conformity with the provisions which were in force at this time.

ART. 48. The price at which wheat of the harvest of 1929 shall be taken over by the Confederation is fixed at 42.50 francs per 100 kilograms.

ART. 49. The Federal Council is charged with the execution of the present decree. It shall order by means of an ordinance the necessary provisions for execution [of the decree].

ART. 50. The present decree is declared urgent. It shall enter into effect on July 1, 1929, and is valid for three years.

ORDINANCE OF JUNE 28, 1929

FOR THE EXECUTION OF THE FEDERAL ORDER OF JUNE 22, 1929

A. The maintenance of reserves

ARTICLE 1. The Federal reserve of 80,000 tons of wheat, in round figures, must be permanently housed in appropriate places situated in the interior of the country.

It shall be distributed over the whole of the country in a manner to remain everywhere constantly available for supplying the population with flour and bread. So long as the necessity for the provisioning of the country permits it, the Grain Administration may hold together in certain places specially favored from the point of view of transportation charges reserves in excess of the quantities necessary to assure the supplying of the population of the region with flour and bread.

ART. 2. The Grain Administration is required to store half of the normal reserves in its own warehouses or in suitable public warehouses. It may have recourse to private warehouses if any advantages for the provisioning of a region are to be derived therefrom or if location of these warehouses is favorable from the point of view of freight charges.

ART. 3. The other half of the federal reserves, namely, 40,000 tons in round figures, should be stored in commercial mills.

The quantity to be stored in commercial mills shall be fixed by the Grain Administration at the beginning of each year, in proportion to the quantity of grain ground by each of them during the preceding year. Hard grain shall share in it in a proportion of one-fourth.

ART. 4. The mills not having the necessary facilities for conveniently storing their contingent may be excused provisionally by the Grain Administration from

this obligation. The latter shall lodge the contingent of the said mills in their own warehouses (art. 1). The expenses resulting therefrom shall be reimbursed to the Grain Administration by the mills at the rate of the Federal railway warehouse charges.

The Grain Administration may authorize certain mills to store their contingent in other mills, if it will result in no inconvenience for the provisioning of the region in wheat. The supplementary expenses which result therefrom shall be reimbursed to them by the mills which shall have requested the authorization.

Art. 5. The reserve of the Confederation shall be made up of the varieties and qualities of foreign grains preferred by the mills for their high value in milling and baking.

The Grain Administration is authorized to set up from time to time reserves of wheat, rye, spelt, and maslin of native origin.

For the division of contingents the Grain Administration shall, as much as possible, take into account the expressed desires of the millers in regard to varieties.

Art. 6. The mills shall see to it, under their own responsibility, that the Confederation grain shall be stored, cared for, and checked in a reasonable manner. They must bear all the necessary maintenance charges, and keep up the good quality of the stocks. They are especially charged with efficaciously combating harmful insects, rodents, etc.

The official authorization provided in article 12 of the Federal decree of June 22, 1929, for the departure of bread flour from the mills in the raw state will be granted by the Grain Administration.

Art. 7. The Grain Administration shall inspect its stocks in the warehouses and in the mills, equally from the point of view of quantity as for the quality. In due time it shall take the necessary steps for the renewing of the stocks in the warehouses.

Each time the necessity for renewing or manipulating the stocks stored in the mills becomes necessary, a convenient period for accomplishing it shall be allowed. If the necessary steps are not taken within the fixed period, the administration itself shall execute them at the expense of the mill.

Art. 8. The Grain Administration shall renew that part of the stocks stored in the warehouses as often as necessary for the maintenance of the good quality of the merchandise.

So long as the exigencies of provisioning the country permit it, the renewing shall be done according to commercial rules, without useless charges.

The Grain Administration has the right to sell at current prices, to the mills of the country or to dealers in grains domiciled in Switzerland, the stocks of grain the renewal of which becomes necessary. In case of need, it may divide this grain among the commercial mills. (Art. 16 (2) of Federal decree of June 22, 1930.)

Wheat of the old crop may be exchanged for wheat of the new crop.

Merchandise is paid for in advance.

For purchases of foreign grain, the Grain Administration shall give preference to reasonable offers of Swiss grain dealers or of representatives of any good foreign firm domiciled in Switzerland.

B. Native grains

Art. 9. As a general rule, central offices (called hereafter centrals) (centrales) shall be set up within the radius of the federations of agricultural syndicates for the purchase of native grains and the payment of the milling premiums. The centrals are administered by the directors of the federations.

For special reasons the Grain Administration may, after agreement with the cantonal authorities, intrust the operations to other organizations or to official bureaus.

The centrals should conform to the provisions of the present ordinance as well as to the instructions of the Grain Administration.

Art. 10. The radius of the cantonal official bureaus functioning in the capacity of centrals is limited by the frontiers of the canton.

The centrals managed by the federations are charged with the operations within their radius, except those not subordinated to the cantons or to official bureaus exercising a similar activity.

The Grain Administration shall set the limits of the radius of each federation.

ART. 11. In agreement with the Grain Administration, the centrals shall create within the communes "local grain services" upon which shall fall, under the order and under the responsibility of the centrals, the application of measures provided by the present ordinance.

As a general rule the direction of the local services shall be entrusted to the local agricultural syndicates, unless the Grain Administration shall not have charged the cantonal or communal authorities with it. If there is no syndicate in the locality, or if the syndicate is not disposed to lend its assistance, the centrals, in agreement with the Grain Administration, may charge a dependable person of its choice with this task.

Those who own or operate a commercial or toll mill or who operate one for pay may manage a local grain service only upon express authorization of the Grain Administration.

ART. 12. In the regions where grain growing is very scattered, a local service by the commune will, in general, be created. In the regions with a deficient production a single service may serve several communes.

The radius of local services shall be determined by taking into account the means of communication. In the important communes services shall be created for the thickly settled portions. On the other hand, hamlets or farms may be attached to the local service of a neighboring commune.

ART. 13. The local services shall direct and supervise within their radius the delivery of native grain and shall proceed with the paying of the grinding premium.

The directors are required, before taking the grain in charge or paying the grinding premium, to advise the Grain Administration, through the intermediary of the central, in regard to any irregularity.

ART. 14. The producers may deliver to the Confederation, at an increased price, any grain fit for grinding which they produce and which they will not utilize for the needs of their operation [farming] or do not sell or exchange directly.

The Grain Administration shall not purchase grain at a price higher than [that paid] to the producers. Dealers and intermediaries shall not have the right to a higher price for grain which they have bought or exchanged.

ART. 15. The Grain Administration shall buy, as native grain, wheat, rye, maslin (not husked), and mixtures of wheat and rye containing at least 50 per cent of wheat. It may not buy husked maslin, spelt, starch grains, nor barley and rye, maize, and mixtures of kinds of grain other than wheat and rye. Mixtures of wheat and rye containing less than 50 per cent of wheat shall be considered as rye and shall be paid for as such.

The Grain Administration shall accept only merchandise which is sound, dry, sufficiently cleaned, without odor, of good quality, and which, for a normal yield, gives a bread flour of irreproachable quality.

ART. 16. The price fixed by the Federal Council shall be paid only for merchandise of irreproachable quality. For grain insufficiently dry, or insufficiently clean, or of inferior quality, but still susceptible of being ground, it shall reduce proportionally with the decreased value of the merchandise.

ART. 17. The deliveries made before the first of December shall undergo a reduction in price in proportion to the normal waste resulting from the natural humidity of the grain. The local climatic circumstances shall be taken into consideration.

ART. 18. For grains of superior quality, a supplementary price may be accorded to the amount of 1.50 francs per 100 kilograms for wheat and 1 franc per 100 kilograms for spelt and rye.

Only wheat absolutely pure, without odor, free from grains spotted or ergotized, and the fermentation of which in storage is ended, is entitled to a supplement; furthermore, it should be well dried, composed of regular grains, entirely developed and so cleaned that it contains less than 1 per cent of foreign substances (earth, stones, grains, etc.), of husks, of parts of stems, and of broken grains.

As a general rule, the supplement will be accorded only to wheat which corresponds to the above-mentioned conditions if its weight per hectoliter passes a certain minimum. Before the reception of the grain each year the Grain Administration shall fix the minimum weight per hectoliter according to the average quality of the harvest.

Likewise it shall accord a supplement, to the amount of 1.50 francs, for spelt of good quality containing a large quantity of bare grains, even if the produce does not present all the qualities outlined in the second paragraph [of this article].

A supplement shall not be allowed for Petkus, Niederarnbach, and other similar tender ryes, and heavy chaff, nor for wheat with squared heads (*épi carré*) and white grains, nor for mixtures with these kinds of grain amongst them or with some kinds of superior quality. Maslin, even if it be of irreproachable quality and contain more than 50 per cent of wheat, is not entitled to a supplement.

ART. 19. In order to encourage producers to store their grain, the Grain Administration may allow a supplement in price for deliveries effected after January 1. This supplement shall be so calculated as to cover the losses of interest and of weight incurred by the producer and to reward equitably the extra labor which the extension of warehousing shall have involved for them.

ART. 20. The centrals shall assist in the purchase and in the taking in charge of the native grain by independent and experienced men of integrity, known as commission merchants.

The commission merchants shall rate the grain and determine whether it may be accepted or refused; the administration has the right to participate in these operations.

No attorney of an agricultural syndicate or communal functionary may operate in the capacity of commission-merchant for the delivery of grain by members of the syndicate or by any persons of the commune. To assure an unprejudiced rating it is recommended to the centrals to make their buyers function alternately in the different local radius.

ART. 21. As much as possible the commercial mills shall be placed in a position to assist in taking in charge the grain which is intended for them. The Grain Administration may accord to them an appropriate indemnity for their cooperation.

ART. 22. The grinding premium (article 5 of the federal law) shall be allowed annually for each person employed regularly in the rôle of producer, up to an amount of a maximum quantity of 200 kilograms of threshed grain (wheat, rye, spelt, maslin, and starch grain, or mixture of these cereals), or of 300 kilograms of crude grain (spelt, maslin, and starch grain not husked, and mountain barley), or 300 kilograms of maize.

For those who are employed only occasionally (seasonal workers), the quantity of grain giving the right to the grinding premium shall be established by a proportion between the days employed and the maximum quantities fixed in the first paragraph. However, no person may have the right to the grinding premium if not employed for at least a month.

Those who receive the grinding premium may be bound by a declaration in regard to the duration of the employment.

ART. 23. The grinding premium shall be granted upon presentation of a grinding card. That shall be established by the Grain Administration upon a uniform model and furnished gratuitously to those who have the right thereto. The card is personal and not transferable. It is renewable after each use.

As a general rule, lost grinding cards are replaced by the Grain Administration only against payment of a fee, the amount of which it fixes.

ART. 24. In the mountains, the normal grinding premium shall be increased by a supplement which may reach 4.50 francs per 100 kilograms of grain, according to the altitude.

Generally, all regions situated at an altitude of at least 800 meters are regarded as "mountains." A premium supplement may be granted exceptionally for the regions where the growth of grain is particularly difficult, even if they are situated at a lower altitude. Such exceptions may also be made when, in order to fix a uniform premium for a region with very limited production, it shall be necessary to comprehend in this zone some operations located above 800 meters. The supplement of 4.50 francs is a maximum and will not be granted to regions located above 1,200 meters.

ART. 25. The grinding bounty and the supplements will be granted only to producers and only for grain fit for grinding which has been transformed in a native mill.

The payment of the premium shall take place only once for each use [of card]. The first use begins July 1, 1929, and ends June 31, 1930.

ART. 26. The grinding premium should be paid, as soon as possible, by the office which is charged with taking delivery of the excess of native grain for the account of the Confederation.

ART. 27. The Grain Administration shall order the payment of sufficient advances to the centrals charged with the purchase of native grain and for the granting of the grinding premium.

The centrals are responsible to it for funds which are confided to them. If the members of the federations and of agricultural syndicates functioning as centrals do not unreservedly fulfill the engagements taken by the committee of the federation, the Grain Administration has a right to require the sufficient guaranties from the centrals.

The same rules are applied to the movement of funds between the centrals and the local service.

ART. 28. The Grain Administration is authorized to indemnify properly the organization and persons of which it demands assistance.

ART. 29. The Grain Administration shall fix the method of procedure for taking in charge the native grain and allocating the grinding premium. It shall address a statement of contract for the husking of spelt and shall establish by certain regulations the responsibility, the rights, and the obligations of the centrals, the local service, and the commission merchants.

The official authorization provided in article 6, fourth paragraph, of the Federal decree of June 22, 1929, for the purchase of foreign bread flour by the producers is accorded by the Grain Administration.

ART. 30. In applying article 7 of the Federal decree of June 22, 1929, the Grain Administration shall, jointly with the Division of Agriculture and the interested associations, take proper measures for the amelioration of grain growing. To this end and with the aid of the Division of Agriculture and of the associations of graders—

(a) It shall fix the purchase price of native wheat according to its grinding and baking value;

(b) It shall grant for seed wheat of native production, subjected to an inspection of growth, a premium of compensation, the amount of which shall be fixed each year by the Federal Council. The Division of Agriculture shall place at the disposition of the Grain Administration the funds necessary for the payment of this premium;

(c) It shall buy, at a price taking into account the cost of production, seeds of bread grains of first quality and preserved in a manner to constitute, with the excess of years of good harvest, a reserve of seed for deficient years;

(d) It shall hold on disposal, in time of need, seeds of rye and of spring wheat of appropriate quality;

(e) It shall establish, by trial grinding and breadmaking, the grinding and baking value of our different kinds of native grain as compared with foreign grains;

(f) It shall accord permission to import only good seeds of foreign grain of proven quality, and only when the importation and sowing of foreign seeds will contribute to develop the growing of native grains. The Grain Administration may collect an import duty appropriate for the granting of such authorizations.

C. Milling

ART. 31. The Grain Administration shall keep a register of the operations which are announced by it as "commercial mills" (art. 10 of the Federal law). Changes in firm names or in the firm location should be immediately communicated to the Grain Administration.

ART. 32. The Grain Administration shall establish, in a bill of contract, provisions for the renewing of reserves of the Confederation stored in the commercial mills, and for the taking of the native grain in charge, as well as of the Confederation grain stored in warehouses.

The bill of contract shall be remitted in duplicate to the operators who have been announced as commercial mills. One copy must be signed by them and returned to the Grain Administration.

The mills which have bought grain from the Grain Administration in the first semester of 1929 are officially inscribed. The Grain Administration may dispatch to them without other formality than the bill of contract for signature.

ART. 33. The commercial mills are required, at the time of signing the bill of contract, to furnish sufficient guaranty to accomplish the obligations which the Federal decree of June 22, 1929, imposes upon them and the provisions for its execution relative thereto. These guaranties shall be proportioned to the importance of the mill. They shall be constituted by bonds in kind, by deposit of "gilt-edge" securities which are readily converted, by the guaranty of a bank recognized by the Grain Administration, or by the bond of associations. The Grain Administration shall fix the form and the content of the declarations of the bond.

The amount of guaranty to be furnished shall reach about the value of the average quantity of grain which the mill shall have transformed in one week in the course of the preceding year, but shall be raised to at least 1,000 francs.

ART. 34. Before taking delivery of the native grain, the Grain Administration shall indicate to all the commercial mills their contingent of native grain, in normal times, between the beginning of October and the end of May. It shall dispatch it in succession, as soon as possible, directly to the places of delivery, and shall avoid useless charges of provisional warehousing. As a general rule a mill will not receive, in the course of one month, more than one-fifth of its contingent. However, the Grain Administration may make arrangements with mills having facilities for warehousing sufficient to store larger quantities temporarily.

At the time of the apportionment of the native grain to the commercial mills, the Grain Administration shall see to it that all operations shall have to support very nearly the same charges.

If the quantity of grain delivered to a mill is greater or less than its contingent or in cases of differences in quality, it shall be held to account on the card when next used.

ART. 35. Each autumn the Grain Administration shall submit its proposals to the Federal Council, after agreement with the mills for the fixing of the sale price of native grain to the mills. These prices shall be applicable to the whole harvest.

ART. 36. The commercial mills are required to purchase from the Grain Administration from the beginning of October up to the end of the apportionment, and to pay for in advance, a quantity of native grain at least equal to one-sixth of their output in flour of the preceding year, calculated in grain.

The bill of contract controls all questions of detail. The mills which transform foreign grain to furnish the raw material for important industries for export may be excused by the Grain Administration from buying native grain up to the amount of this quantity.

ART. 37. The Grain Administration shall keep, besides the list of the commercial mills, a register of toll mills which work for the account of grain producers. Changes of firm names and firm locations should be made known to it immediately.

ART. 38. Before placing in grinding the grain which is delivered to them, the toll mills should assure themselves that it is proper to grind it and that it is truly grain of the country, giving the right to the grinding premium. Forage grain and foreign grain shall not be recorded either in the grinding register or upon the grinding card.

The Grain Administration shall deliver registers to the toll mills at the current price.

ART. 39. Requests for subsidies for the construction or betterment of mills in the mountain regions should be addressed in writing to the Grain Administration. This last shall examine them, and if the conditions required by article 6 of the federal decree of June 22, 1929, are fulfilled, it shall make proposals to the Federal Council.

ART. 40. The right to import bread flour (art. 20, first paragraph, of the Federal law) is exercised by the Grain Administration according to instructions by the Federal Council.

ART. 41. The amount of the supplementary tax of compensation (art. 20, second paragraph, Federal law) is fixed at 20 francs per 100 kilograms, gross weight, of bread flour imported.

ART. 42. The permits for importation provided by article 21 of the Federal decree of June 22, 1929, are accorded by the Grain Administration. This last, in agreement with the General Direction of Customs and after having heard the interested parties, shall fix the amount of the supplementary tax of compensation.

ART. 43. The Confederation shall pay annually to the Federal railways an indemnity of 1,500,000 francs, intended to compensate equitably for the consequences of the special tariff reserved for bread grain, in conformity with article 22 of the Federal decree of June 22, 1929. This indemnity shall be paid at the end of each month in 12 equal payments.

D. Safeguarding of interests of consumers of bread and flour

ART. 44. The Grain Administration shall supervise constantly the movements of the price of grain, of bread flour, and of bread and shall keep the necessary statistical record on the subject.

To this end, it shall hold itself to the current of prices in world markets for grain and of transportation charges on grain, and shall register as soon as possible all closed offers which shall come to it.

The commercial mills and their organizations are required to advise the Grain Administration immediately of any change in the price of bread flour.

The prices of bread in Switzerland shall be drawn up periodically in collaboration with the division of social statistics of the Federal Office of Labor. The inquiries will be limited to bread of current quality. When circumstances require it, the Grain Administration will secure from abroad the necessary figures for comparison.

ART. 45. When the price level of bread flour and of bread no longer necessitates any special measure (arts. 24 and 25 of the Federal law), the Grain Administration shall show these statements in its annual report of management.

If the prices of bread flour or of bread seem overcharged, the Grain Administration should proceed immediately to an inquiry (art. 24 of the Federal law). Should such be the case, it shall address a report to the Federal Council with proposals upon the measures to be taken.

ART. 46. In the mountain regions, the Grain Administration shall reimburse the transportation charges upon the flour and bread, provided they are not over 1.5 centimes per kilogram and on condition that the transportation is reasonably organized and executed. It may assign these subsidies to the mountain communes, by the intermediation of the cantonal authorities, under the form of allocations per head of population, while taking into account, should such be the case, the automatic provisioning of the producers. The subsidies are granted for one year.

E. The grain trade

ART. 47. The supervision of the trade in grain is confided to the administration of customs. The control of the grain trade is regulated by the decree of the Federal Council of June 28, 1929.

F. Penal dispositions

ART. 48. Contraventions of this present ordinance shall be punished in conformity with articles 33-42 of the Federal decree of June 22, 1929.

G. Organizations

ART. 49. The Federal Grain Administration, which depends upon the Department of Finance, is charged with the application of the Federal decree of June 22, 1929, and of the present ordinance, in so far as this task is not expressly confided to the administration of customs.

The Grain Administration shall constitute a distinct section attached to the alcohol monopoly (regie). The higher direction of it is confided to the director of the alcohol monopoly.

The Department of Finance shall regulate the authority of the agents of the Grain Administration. The designation of those functions and their classification in the scale of treatment shall be made the subject of a special decree of the Federal Council.

ART. 50. The control of the grain trade (decree of the Federal Council of June 28, 1929) shall be exercised by the administration of customs.

The administration of customs shall supervise, in collaboration with the Grain Administration, the centrals and the local grain services. It shall place its expert controllers at the disposition of the Grain Administration, to take in charge the native grain and to regulate the differences which may arise on the subject with the mills. The Grain Administration may not accord any indemnity to the administration of customs for the control of the grain trade and the operations which proceed from it.

H. Final provisions

ART. 51. The present ordinance shall enter into force on July 1, 1929. From this date, all provisions actually in effect which are contrary hereto are abrogated.

ART. 53. The allocation of the grinding premium for the harvest of 1928, which will be effected in conformity with provisions already in force, is reserved.

Contraventions of abrogated provisions, committed after June 30, 1929, shall be judged in conformity with the provisions which are in force at that date. (Art. 47, second paragraph, Federal law.)

Art. 54. The Grain Administration is charged with the execution of this present ordinance.

FEDERAL DECREE OF JUNE 28, 1929

THE CONTROL OF CEREALS

ARTICLE 1. The control exercised by the customs administration has for its aim the prevention of—

(1) The application to foreign cereals of the advantages conferred on native cereals (grinding premium and supplement in price);

(2) Other abuses besides those mentioned under (1), upon payment of the grinding premium and supplement in price;

(3) The hindrance of the protection of the native mills intended by the establishment of the bread-flour monopoly and by the levying, by way of compensation, of a supplementary customs duty.

ART. 2. The control upon foreign grain begins with customs clearance. The control of imported goods lasts normally up to their definite employment.

In that which concerns the grain of the country, the control begins as soon as the producer delivers it to the Confederation, claiming therefor the supplementary price, or sends it to the mills to be ground, demanding for it his inscription upon the grinding card.

The control is extended to the following merchandise:

(a) Of foreign origin—bread grain (art. 3, Federal decree) and, in case of need, maize, spelt, starch grain, and barley in the mountain regions (art. 5, Federal decree); foreign grains and milling wastes (arts. 29 and 32, Federal decree); bread flour (art. 19, Federal decree); seed for sowing.

(b) Of native production—bread grains (art. 3, Federal decree); forage grain (art. 32, Federal decree); wastes from native milling (art. 30, Federal decree).

ART. 3. The following merchandise is not subject to any special control:

(a) Of foreign origin—forage grain which after having undergone certain treatment or a special transformation may not be utilized for breadmaking in particular; spoiled grain; grain denatured by mixing with foreign substances; bread grain mixed with Australian wheat or other wheat essentially white in a proportion of at least 10 per cent of their weight; kinds of grain fit for grinding which are easily distinguished from native bread wheat (art. 29, Federal decree); denatured flours conforming to official prescriptions, or those the color of which is deeper than that of the type-sample established officially for forage flour; bran, chaff, and similar products.

(b) Native products—milling wastes and forage grain presenting the character of foreign merchandise not subject to control.

ART. 4. The Direction General of Customs shall decide, in conformance with provisions aforesaid, whether a given merchandise should be subjected to control. However, maize as well as barley for forage shall be subject to control only if the circumstances require it.

Those who claim the grinding premium for maize or barley by virtue of article 5 of the Federal decree of June 22, 1929, may be required to present a sowing card.

ART. 5. Wheat which has paid the supplementary import duty of at least 15 francs per 100 kilograms (art. 28, Federal decree, and decree of Federal Council of June 22, 1929), and bread flour (art. 19, Federal decree) imported upon the basis of a special or general authorization of the Grain Administration against payment of a compensatory supplementary duty (art. 20, second paragraph, Federal decree) are free from special measures of control.

ART. 6. Those consignees inscribed in the register of commerce may be exempted from payment of the supplementary import duty who engage themselves by a declaration of guaranty (termed hereafter "garant"):

(1) To keep a clear account of the entries, exits, and warehousing of merchandise, classed by kind, by supplies, and by consignee;

(2) To authorize the agents of control to go into places of their operations in order to perform there their functions and to take cognizance of the books and vouchers;

(3) To furnish information and reports which appear to be necessary to the exercise of control;

(4) To deliver no merchandise subject to control to any third parties who have not taken with the Direction General of Customs the engagements stipulated in the present article [persons not having furnished the declaration of guaranty];

(5) To furnish upon demand of the Direction General of Customs a bond guaranteeing the credits of the Confederation;

(6) To inform the Direction General of Customs within eight days of any change in the kind of operations, of domicile, and of location of establishment. The authorizations accorded after contracts provided in (1) to (6) shall be legal, until revocation, for all bread grains of foreign origin which the guarantor shall receive among the others.

Arr. 7. Besides these obligations of a general nature, the following contracts should be taken, according to the kind of operations:

(1) Importers. If the package is not addressed to the importer in person, there must be a place to indicate upon the customs declaration the exact address of the addressee, who himself should have furnished a declaration of guaranty (art. 6 (4)). If the indication is false or insufficient, the importer is required to pay supplementary customs duties. The penal prosecutions shall nevertheless apply (arts. 34 and 35 of the Federal decree).

(2) Merchants who import bread cereals, store them, or place them in trade are required to announce to the Direction General of Customs at the end of each month, by means of an official form, separately for each kind, the entries and exits of cereals, indicating the furnisher or the consignee and the quantity (art. 6 (3)).

(3) Commercial mills should announce to the Direction General of Customs in conformity with article 6 (3), at the end of each month, by means of the official form, the entries and exits of bread grain.

The commercial mills which grind grain of the country against a grinding fee should assume also the guaranties required of toll mills.

Arr. 8. Industries domiciled in Switzerland which use in their own enterprises bread flour (art. 19, Federal decree) for purposes other than bread making, and which have obtained authorization to import it by paying a reduced compensatory customs duty or without paying this duty (art. 21, Federal decree), should deposit a declaration with the Director General of Customs guaranteeing the use.

If bread flour of foreign origin is sold, or if it is used for an end other than that stated in the declaration of guaranty, it should pay the supplementary compensatory duties in conformity with article 5 [of this present decree]. Penal prosecutions remain reserved (art. 35, Federal decree).

Arr. 9. Reports that the guarantors have had established upon the movements of goods should be presented periodically, according to article 7 (2) and (3) or in conformity with instructions from the Direction General of Customs when it is specially requested.

The amount and class of bond to be furnished by the guarantors (art. 6 (5)) are determined by the Direction General of Customs.

The Direction General of Customs shall communicate upon request the list of guarantors to importers of grain.

Arr. 10. (1) Seed grain for sowing, in the sense of article 7, paragraph 3, of the Federal decree of June 22, 1929, may be imported only with the approval of the Grain Administration, and be resold only with the authorization of the Direction General of Customs. After sowing has been accomplished it remains subject to the measures of control established for bread grain.

(2) Forage grain (arts. 29 and 32, Federal decree), which because of its condition is not considered as absolutely free of control, is subject to the provisions regulating bread grain.

Forage grain not subject to control may not be transformed into bread grain or utilized as such.

Guarantors domiciled in Switzerland who appear sufficiently trustworthy may be authorized to transform bread grain into forage grain by adding to it the prescribed quantity of mixed grain in conformity with article 3 (a).

Purchasers of bread grain of foreign origin who do not cultivate grain in Switzerland (art. 6 of the Federal decree) may use in their own operations, for forage, bread grain when the measures of control are sufficiently assured in conformity with article 6 [hereof].

Arr. 11. Toll mills (art. 31, Federal decree) which buy grain are assimilated to commercial mills and subject to the provisions which regulate them.

They are required to deposit a formal declaration attesting that they have taken cognizance of the Federal decree of June 22, 1929, carrying temporary

regulation of the supplying of the country with grain, as well as of the decree of the Federal Council of June 28, 1929, upon the control of cereals, and that they will proceed in good faith with the inscriptions and with the proof relating to the payment of the grinding premiums.

ART. 12. The provisions in regard to the state, the denaturation, and the use of forage grain of foreign origin are equally applicable to forage grain originating from waste of native milling.

ART. 13. In general, bread grain presented for importation should be brought in directly over the frontier nearest the guarantor.

If it must be warehoused temporarily before customs clearance, this may only be done in a free port or in a federal warehouse.

Placing in a private warehouse (art. 42 of the customs law and arts. 98 and 102 of the regulations) is subordinated to a permit from the Direction General of Customs.

ART. 14. The present decree shall enter into effect at the same time as the federal decree of June 22, 1929, bearing temporary regulation of the supplying of the country in grain.

The Direction General of Customs is charged with its execution.

REGULATIONS OF JUNE 28, 1929

FEDERAL GRAIN COMMISSION

ARTICLE 1. The Federal Grain Commission shall determine in the last resort the recourse sought against the measures of the Grain Administration regarding the storing of the grain of the Confederation, the renewing of the stocks of grains, the taking in charge of the native grain by commercial mills, as well as the taking of delivery of native grain and the allocation of the grinding premium.

ART. 2. The Grain Commission shall be composed of 5 ordinary members and 2 substitute members, named by the Federal Council for a duration of 3 years. None of these members may belong to the federal administration; they shall exercise their functions with an accessory title.

The president is named by the Federal Council. The council shall designate a vice president.

The Federal Grain Administration may have, in cases of need, a secretary and the services of a treasurer and bookkeeper.

ART. 3. The Grain Commission will meet at the call of the president and generally at Berne. If special circumstances occur, it may be called together in other localities of Switzerland.

ART. 4. The Grain Commission may deliberate only in the presence of at least four members. In case of a tie vote, the president casts the deciding vote.

ART. 5. The Grain Commission shall decide, by virtue of the office and without appeal, whether it is competent to determine an affair—if need be, after an exchange of views with the Federal Council.

ART. 6. The Grain Commission shall present each year a report upon its activities to the Federal Council through the intermediation of the Department of Finances.

ART. 7. Any person affected by decisions or by contested measures or who has been damaged in his rights because of these acts shall be entitled to recourse.

All recourse established by one person who is entitled to it benefits equally others qualified to introduce this recourse.

ART. 8. Action for recourse should be addressed in writing to the Grain Administration within 30 days from the notification of the decision or of the measure attacked.

The office in possession of an action for recourse which does not concern it shall transmit it immediately to the interested office and advise the appellant.

The application for recourse should state clearly the case of the appellant as well as the acts upon which it is based and the means of proof. The appellant must present an original thereof or a certified exact copy of the documents which he has in hand. He should even produce, should there be occasion, the samples necessary to the administration of the proof.

If the action for recourse is handled by an attorney for the appellant, he shall attach thereto a power of attorney.

ART. 9. Articles 41 to 43 of the law upon the organization of the judiciary are applicable to that which concerns the reckoning and the prolongation of delays as well as restitution.

ARTS. 10-18. [Prosecutions and appeals.]

MACARONI AND SIMILAR FOOD PASTES

The following articles of the Swiss pure food law of February 23, 1926, as revised November 20, 1931, concern food pastes:

ART. 109. Food pastes must be made exclusively of pure wheat flour, without the addition of rice, corn, fecula, etc. (ground). The addition of vegetable lecithin is prohibited.

Food pastes to which vegetables have been added must be described as such.

It is prohibited to add salt in the making of ordinary food pastes.

ART. 110. Food pastes made with eggs, that is to say, food pastes described as containing eggs (German strips of paste with eggs, etc.), must contain a minimum of 150 grams of eggs to 1 kilogram of paste. The addition of salt is permitted up to the amount of 2 per cent.

In manufacturing egg food pastes, whole eggs (the white and yolk) are to be used. If preserved eggs are used, the proportion of the white to the yolk should be of 1 to 2, and the total egg substance used should be the same as set forth in the preceding paragraph.

ART. 111. When food pastes have been prepared with preserved eggs, this fact shall be clearly mentioned on the wrapping in letters at least 0.5 centimeter high.

ART. 112. Original wrappings of food pastes must bear the name of the manufacturer or of the seller.

ART. 113. Sour, moldy, or soiled food pastes are to be considered as adulterated.

Although the use of certain artificial coloring matters is permitted in the manufacture of other food products, the coloring of food pastes, except with eggs, is not permitted.

TURKEY

Wheat, corn, oats, barley, and rye are among Turkey's chief agricultural products in normal years. Therefore the country imports practically no grain or grain products from the United States, except small quantities of high-grade patent flour for pastry. It is only when local production is short that foreign grains and flours are purchased. For the past two years domestic production has been sufficient to meet local demands, even leaving a small surplus for export. Turkey imports some rice, but that does not come from the United States.

DUTIES AND TAXES

Import duties and taxes.—Import duties are stated in Turkish pounds per 100 kilos (220.46 pounds avoirdupois). The par value of the Turkish gold pound (more properly called the lira) is \$4.40 United States currency. The paper pound is not stabilized, but for some time the exchange value has averaged about 48 cents. The value used in making the conversions to dollars shown in the third column of the table on page 193 was 47.625 cents. Duties on grain products are calculated on the legal net weight, which is obtained by specified tare deductions from the gross weight as follows: Cases, 15 per cent; hampers (and probably cardboard boxes), 8 per cent; sacks and bags, 1 per cent; bales and double sacks, 2 per cent.

Conventional rates, provided for rice only of these products, apply to the United States, France, and other countries having most-favored-nation status with Turkey.

A minor municipal tax is levied on imports into the port of Constantinople (Istanbul). There is also a general consumption tax of 6 per cent ad valorem on each import transaction.

Metric units of weight and measure are in use in Turkey.

Tariff No.	Article	Rate of duty ¹		Rate to United States, dollars ²
		General, Turkish pounds	Conventional, Turkish pounds	
151	Wheat (all kinds).....	Per 100 kilos ³ 6.30		Per bushel 0.82
ex152	Rye, maize, millet.....	4.50		(⁴)
153	Barley, black barley, oats, buckwheat, vetch, and other cereals, not specified.....	4.00		(⁵)
				Per 100 pounds ³
154	Barley, prepared for brewing beer (malt).....	20.00		4.33
156	Groats, wheat, oats, maize, and other cereals, broken, crushed, or otherwise prepared (except flour, semolina, and those indicated below).....	10.00		2.16
157	Rice:			
	(a) Unhusked.....	7.50	5.625	1.21
	(b) Husked.....	15.00	12.00	2.59
ex159	Flour or meal:			Per barrel
	(a) Wheat flour.....	9.50		3.98
				Per 100 pounds ³
	(b) Barley, oats, rye, maize flour, or meal.....	6.00		1.30
	(c) Semolina, flours of rice and other cereals, not specified.....	13.75		3.07
	(d) Potato flour and flour or meal, not specified.....	16.00		3.46
160	Bran and milling waste.....	1.60		.35
161	Starches:			
	(a) Starch.....	15.00		3.24
	(b) Starch prepared for stiffening, liquid, solid, or in powder, including weight of inner container.....	24.00		5.18
ex162	Pearled barley.....	10.50		2.27
163	Starches, pearl barley, semolina and other cereals and flours in packets or boxes (including weight of packages).....	25.00		5.40
168	Macaronis and vermicelli (all kinds).....	28.00		6.05
169	Gluten, including weight of inner container:			
	(a) In flour.....	15.00		3.24
	(b) Preparations of gluten.....	18.00		3.89

¹ Conventional rates, where provided apply to the United States. Otherwise the general rates.

² Converted to dollars at the rate of 47.625 cents to the Turkish paper pound.

³ Legal net weight; that is, gross weight less tare of 15 per cent for cases, 8 per cent for hampers, 1 per cent for sacks and bags, 2 per cent for bales and double sacks.

⁴ Rye and maize, 54.5 cents; millet, 48.7 cents.

⁵ Barley and buckwheat, 41.56 cents per bushel; oats, 27.7 cents per bushel; other cereals not specified, 56.6 cents per 100 pounds.

Export duties.—There are no duties on exports from Turkey.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Article 14 of the Turkish customs law provides that certain raw materials may be admitted temporarily free of duty if exported as finished products within a prescribed period of time. The list of commodities benefiting from this privilege is annexed to the budget law each year. Grains and flours are not found among these products.

The import-certificate system is not in effect in Turkey.

MARKING—DOCUMENTATION

There are no requirements in Turkey for marking imported goods to show country of origin. It is advisable to mark each packing

case with the gross weight in kilos, as otherwise the weight of a number of similar packing cases is sometimes averaged; that is, one case is weighed and that weight multiplied by the number of cases. This might result in the levying of higher duties than necessary.

Goods sent to Turkey by freight or express require consular invoices and certificates of origin, both of which must be visaed by the Turkish consulate general in New York City regardless of the point of origin or shipment of the goods. Documents which do not bear the visa of that consulate general will not be accepted by the Turkish customs officials. These visaed documents, together with the usual commercial invoice and ocean bill of lading, should go forward under separate cover—not in a package of merchandise.

The consular invoice must be made out in duplicate in both the Turkish and English languages. No special form is called for, but the invoice should show the name of the signer of the invoice or his agent; name and address of consignee; number and description of packages, in words as "two (not 2) cases"; shipping mark; gross and net weight in pounds; values in United States currency; complete and accurate description of goods and component materials according to classification of the Turkish customs tariff.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries or the non-contiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

Usually there is no restriction on the importation of grains and grain products in Turkey. At present, however, a quota system has been temporarily established for all imports. The quotas vary from month to month.

There is no national legislation or governmental regulation in Turkey covering the milling of flour, packing of flour and grains, marking of containers, manufacture of macaroni, etc. Neither are there any grain standards which are national in scope. In the absence of such legislation and regulations, municipal governments and grain exchanges have taken the initiative and attempted to regulate the trade in grains and grain products within their jurisdiction by adopting from time to time regulations, ordinances, and rulings bearing on its various phases.

Necessarily such regulations are local in scope and ordinarily vary in different localities. It is stated, however, that the regulations of the municipality of Istanbul and the Istanbul Grain Exchange covering grain and grain products have been accepted as a model by all other cities and exchanges in Turkey which considered such regulations necessary; when adopted, they have been adopted without change. Therefore, the comments and data incorporated in this discussion, though based on the regulations in force in Istanbul, are applicable to many large cities in Turkey. It should be kept in mind, however, that hundreds of village mills—small in size, but grinding, in the aggregate, the bulk of the flour consumed by the rural population—are beyond the jurisdiction of these regulations.

On the other hand, all the grains and grain products imported into Turkey have to comply with these regulations, as the imported stocks are consumed mostly in the larger centers which have adopted and enforce these regulations.

Importation of and trading in grains are entirely free, there being no monopoly or other governmental control covering these transactions.

Mixing of foreign and domestic grains in milling is not required; but it is permitted, and when native grain production is not sufficient to meet consumption requirements foreign grains are always mixed with the domestic.

Mixing of different grains, whether of foreign or of domestic origin, is not allowed, but millers, taking advantage of a provision bearing on the properties of flour from which bread must be made, mix rye and wheat. This provision is that bread must be made from flour extracted from a mixture of 60 per cent soft and 40 per cent hard wheat, with a permissible maximum tolerance of 15 per cent rye. Generally, whenever the rye content of the mixture is less than 15 per cent, enough rye is mixed to increase it to that proportion.

There are no grain standards for export in Turkey. The Grand National Assembly recently passed a law (No. 1705), Articles I and II of which provide that standards shall be fixed for the principal commodities exported from Turkey. The Ministry of National Economy has asked the local grain exchange to confer with chambers of commerce and industry and leading exporters and draw up projects covering exports of mohair, wool, filberts, flour, grains, etc. These projects are now under preparation, and when accepted in final form they probably will apply to imports as well as to domestic transactions.

No official standards for imports or for domestic trade in wheat or other grains have been established. American grain grades are recognized unofficially by the grain exchanges.

Certificates of analysis issued by the customs laboratories for imported grains are accepted by the grain exchanges. For domestic transactions the grain exchanges maintain fully equipped laboratories.

The size of packages of grain is not limited by official regulations, nor is it necessary to label packages to show gross or net weight or country of origin.

FLOURS

There is no government monopoly of the flour trade, but at present all flours are under temporary import prohibition, no quotas being provided for these products.

Until recently only bread made from what locally is called "80 rendement" wheat flour could be sold. This provision forced local millers to extract 80 kilos of flour from 100 kilos of wheat; but because the regulation was difficult to enforce and opposition to the use of an extraction ratio developed, it has been done away with.

Mixing of wheat flour with other grain flours is not allowed. There are no flour standards for export in Turkey. As mentioned above under "Grains," Law No. 1705 provides that standards for

exports shall be fixed for the principal commodities exported from Turkey.

The grades and standards of the Istanbul Grain Exchange, which have been adopted by most of the other grain exchanges in Turkey, are accepted for imports of flours. Six grades of wheat flour are recognized:

Extra extra:	
Moisture.....	13 to 15 per cent.
Dry gluten.....	Above 11 per cent.
Degree of hydration for gluten.....	66 to 69.
Acidity.....	15 to 30 milligrams per 100 grams.
Ash.....	300 to 450 milligrams per 100 grams.
Extra:	
Moisture.....	13 to 15 per cent.
Dry gluten.....	12 per cent and above.
Degree of hydration for gluten.....	65 to 68.
Acidity.....	25 to 50 milligrams per 100 grams.
Ash.....	450 to 600 milligrams per 100 grams.
First grade soft:	
Moisture.....	13 to 14 per cent.
Dry gluten.....	10 per cent and above.
Degree of hydration for gluten.....	65 to 68.
Acidity.....	15 to 60 milligrams per 100 grams.
Ash.....	350 to 450 milligrams per 100 grams.
First grade hard:	
Moisture.....	13 to 14 per cent.
Dry gluten.....	9 per cent and above.
Acidity.....	25 to 65 milligrams per 100 grams.
Ash.....	350 to 500 milligrams per 100 grams.
Second grade:	
Moisture.....	11 to 13 per cent.
Dry gluten.....	8 to 12 per cent.
Acidity.....	90 to 120 milligrams per 100 grams.
Ash.....	500 to 950 milligrams per 100 grams.
Third grade:	
Moisture.....	11 to 13 per cent.
Dry gluten.....	Trace.
Acidity.....	150 to 300 milligrams per 100 grams.
Ash.....	2000 to 3500 milligrams per 100 grams.

The certificates of analysis issued by the customs laboratories for imported flours are accepted by the grain exchanges. For domestic transactions the grain exchanges maintain fully equipped laboratories.

There are no regulations covering bleaching of flour. The director of public health of the municipality of Istanbul has stated that no objection would be made to the sale of bleached flour if not detrimental to the health of consumers.

Turkish laws and regulations do not include any specific mention of self-rising flours or of leavening agents. Customs and municipal officials as well as the representative of the Ministry of Public Health in Istanbul confirm the absence of any specific mention of self-rising flours, baking powders, and other leavening agents in the Turkish statutes.

Baking powders are sold freely on the local market, and special cake and pastry flours imported from England and the United States are also handled by a few leading grocers. Baking powders and self-rising flours must not contain alum or alum salts.

There are no regulations covering packing. Locally produced flours, however, are uniformly put up in 63-kilo sacks in the case of

the Extra Extra grade and 72-kilo sacks in the case of the other grades.

Regulations which specifically cover only locally produced flour require the name of the miller, grade of the flour, and net weight to be marked either on the sacks or on a tag attached thereto. There are no regulations as to the marking of imported flours.

MACARONI AND SIMILAR FOOD PASTES

Existing regulations prohibit the manufacture of macaroni and other food pastes from flour extracted from different grains mixed in milling or from mixing flours of different grains. They must be made from wheat flour or from semolina (the granular portions of wheat retained in the bolting machine after the fine flour has been passed through), the former being sold as ordinary macaroni and the latter as semolina (Irmik) macaroni. The selling of ordinary macaroni as Irmik macaroni is punishable by fines.

Use of artificial coloring matter is not permitted.

There is no provision governing the use of eggs in macaroni and other food pastes.

UNITED KINGDOM

For many years the highly industrialized nations of Western Europe have been the principal overseas buyers of United States grain, and of these Great Britain has taken the heaviest quantities. Of the direct American exports to Europe, something over one-third of the wheat and wheat flour goes to the United Kingdom, a little less of the rye and corn, and about one-half of the barley. Great Britain is the largest market for American rice and cornstarch and the second largest for macaroni. Some American malt also goes there.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO THE UNITED KINGDOM, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	17,100	37,897	42,580	14,222	21,772	23,113
Wheat flour.....	1,000 barrels.....	1,210	1,439	1,438	873	1,317	1,536
Rye.....	1,000 bushels.....	257	314	3,418	1,810	21	.....
Corn.....	do.....	808	2,117	881	3,743	6,728	12
Corn meal.....	1,000 barrels.....	.....	.....	.....	9	12	1
Corn meal and flour.....	do.....	48	79	61	.....	.....	.....
Barley.....	1,000 bushels.....	11,110	8,183	11,705	11,281	10,468	7,895
Rice.....	1,000 pounds.....	14,858	19,039	29,090	42,621	43,225	33,290
Cornstarch.....	do.....	164,665	143,099	162,427	147,626	159,434	106,496
Macaroni.....	do.....	1,556	1,603	1,796	1,943	2,384	2,344
Malt.....	1,000 bushels.....	34	23	53	57	50	40

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Except on wheat and maize, a 10 per cent ad valorem duty is assessed on all grains and grain products, including bran, starches, and macaronis and similar food pastes.

Nonmetric units of weight and measure are in use. It should be remembered that the hundredweight in the United Kingdom is 112 pounds and that the imperial bushel is the only recognized bushel. The American bushel is 0.96944 imperial bushel.

Export duties.—There are no duties on exports from the United Kingdom.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Grains and grain products not being subject to duty in the United Kingdom, the question of their temporary duty-free admission for the "improvement trade" for later exportation does not require consideration here.

The import-certificate system is not in effect in the United Kingdom.

MARKING

Of the grain and grain products, malt is the only kind of merchandise that requires, upon importation, an indication of the country of origin, unless the article offered for import bears a trade-mark or trade description which includes a name resembling a place in the United Kingdom. In the latter case, a counter indication of origin should follow the name of the American city where manufactured. Under all circumstances malt products, including malt extract and malt flour, must be marked indelibly and conspicuously by printing, stenciling, stamping, or branding on the container or on a label securely attached an indication of origin. Marking must be in plain block letters not less than one-twelfth inch in height when the greatest dimension of the container is not over 6 inches, not less than one-eighth of an inch when the greatest dimension is over 6 inches but not over 15 inches, and not less than one-half of an inch when the greatest dimension of the container is over 15 inches.

Inasmuch as the British authorities have for some time been increasing the number of commodities that require indication of origin and have been more strict in their interpretation of the marking regulations, it is a good plan to mark all packaged exports to the United Kingdom as "Made in U. S. A."

If units are given on containers, they may be expressed in ordinary nonmetric units, the British hundredweight, or the imperial bushel.

DOCUMENTATION

The ordinary commercial invoice and ocean bill of lading—which should be sent the consignee under separate cover and not inclosed in a package of merchandise—will answer for all shipments to the United Kingdom. No documents are required to be certified by a consul or other British Government official. The usual exporter's declaration which American customs authorities require on all shipments from the United States to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

The wheat bill introduced into the British Parliament proposes a guaranteed standard price of 10s. per hundredweight of 112 pounds for British-grown millable wheat harvested in 1932 and subsequent years, up to a maximum of 27,000,000 hundredweight annually, by

paying the grower the difference between the market price and the standard price. The funds for such payments are to be obtained by a levy on both home-produced and imported flour, the amount of the flour levy varying according to the total amount of funds required. The market for home-grown wheat is to be assured by a contingent obligation on millers to purchase stocks unsold at the end of each cereal year. A wheat commission and a flour corporation will be set up to administer the complicated provisions of the bill.

No prescribed standards, such as the grain grades of the United States Department of Agriculture, govern the importation or sale of grains, in the United Kingdom, nor are there standard requirements to be met for export. The United States grain grades are known and recognized in the trade, though no official cognizance is taken of them. It has been ruled, however, that barley for milling into barley meal must not contain more than 4 per cent of other grains, seeds, or impurities.

If imported grain is unsound, unwholesome, or unfit for human consumption, the medical officer of health of the local authority at the port of entry may seize it, with a view to its destruction or disposal so as to prevent its use for human consumption.

Grains, other than rice, in packages, are not required to be labeled to show weight. Rice must be sold on the net weight, and packaged rice may be put up only in packages containing 2 ounces or multiples of 2 ounces up to a limit of 8 ounces, multiples of a quarter of a pound up to a limit of 2 pounds, multiples of half a pound up to a limit of 4 pounds, or multiples of 1 pound. The wrapper or container, or a label securely attached thereto, must bear a true statement, in plain characters, of the minimum net weight of the article contained or of the minimum weight of the article with its wrapper or container.

In the case of imported articles, the statement as to the weight purported to be sold must be true at the time of importation. A statement as to the weight of a prepacked article will be deemed to be a statement as to the net weight or measure thereof unless otherwise specified.

Unless bearing some notation that would suggest British origin, packaged grain need not be labeled to show country of origin.

FLOURS

There is no monopoly control of the trade in flours in the United Kingdom. Regulations introduced in Parliament in February, 1932, provide for government control of the importation and sale of flour. No regulations have been enacted in regard to the extraction ratio, in milling.

It is unlawful to put into any flour any ingredient or mixture not being the real and genuine product of the corn or grain. The blending of flours from different grains is permitted but not required. There are no specific requirements as to the marking of packages containing blended flour, but it would be necessary for any such flour to be properly described when sold.

No standards are in effect regarding the moisture, ash, protein, or gluten content of flours, and no percentage of permissible acidity has been established.

No specific legal provision prohibits or restricts the use of bleaching agents or requires any declaration as to their use. The use of harmful bleaching agents would be prohibited.

There are no specific regulations in regard to the importation or sale of self-rising flours. The only restriction is the general prohibition against any admixture which renders an article of food injurious to health. Under this prohibition, objection is maintained to the presence in baking powers of any compound of aluminum or of excessive quantities of various impurities such as calcium sulphate, lead, and arsenic.

No certificates of analysis or of quality are required on imports of flours.

Under the sale of food (weights and measures) act, 1926—which, except as it applies to prepacked articles of food, applies only to retail dealings—the flour of wheat, rye, maize, peas, or beans, including self-rising flour and cake flour, corn flour, oatmeal, and rolled oats are required to be sold by net weight. Where the article is weighed for sale in a wrapper or container, the weight purported to be sold may include the weight of the wrapper or container if the weight of the wrapper or container does not exceed: For a parcel not exceeding 3 pounds in weight, $4\frac{1}{2}$ drams per pound of the article sold; for a parcel exceeding 3 pounds in weight but not exceeding 7 pounds in weight, $3\frac{1}{2}$ drams per pound of the article sold; for a parcel exceeding 7 pounds in weight, 3 drams per pound of the article sold.

The above-mentioned articles, if prepacked, must be made up in quantities of 2 ounces or in multiples of 2 ounces up to a limit of 8 ounces, in multiples of a quarter of a pound up to a limit of 2 pounds, in multiples of half a pound up to a limit of 4 pounds, or in multiples of 1 pound.

The wrapper or container, or a label securely attached thereto, must bear a true statement, in plain characters, of the minimum net weight of the article contained therein or of the minimum weight of the article with its wrapper or container. (An article made up for sale on the premises where it is sold or kept for sale by a retailer and made up in quantities of 2 ounces, 4 ounces, 8 ounces, 1 pound, or a multiple of 1 pound need not bear a statement as to the weight contained in the wrapper or container.)

In the case of imported articles, the statement as to the weight purported to be sold must be true at the time of importation. A statement as to the weight of a prepacked article will be deemed to be a statement as to the net weight or measure thereof unless otherwise specified.

MACARONI AND SIMILAR FOOD PASTES

No regulations have been enacted in the United Kingdom prescribing the proportions or kind of grain flours entering into the composition of macaroni and similar food pastes.

Coloring matter is not prohibited. There is no list of permitted colors nor any official statement of the allowed proportions. The public health (preservatives, etc., in food) regulations, 1925-1927.

prohibit the addition to foodstuffs of any of the coloring matters specified in Part II of the first schedule to the regulations, namely:

(a) *Metallic coloring matters.*—Compounds of antimony, arsenic, cadmium, chromium, copper, mercury, lead, and zinc.

(b) *Vegetable coloring matter.*—Gamboge.

(c) *Coal-tar colors.*—

Number ¹	Name	Synonyms
7	Picric acid.....	Carbazotic acid.
8	Victoria yellow.....	Saffron substitute; dinitroresol.
9	Manchester yellow.....	Naphthol yellow; Martius yellow.
12	Aurantia.....	Imperial yellow.
724	Aurine.....	Rosolic acid; yellow coralline.

¹ Number in color index of the Society of Dyers and Colorists, 1924.

There are no regulations governing the use of eggs in alimentary-paste products.

YUGOSLAVIA

Yugoslavia, being largely an agricultural country, exports grains and grain products, importing practically none except in years of crop failure. Its wheat is of good quality, which removes the necessity for importing foreign grain for mixing with the domestic in milling. It will therefore never become a real market for such merchandise from the United States or from any other foreign country. Yugoslavia produces corn in about the same measure as wheat, and also grows oats, barley, and rye.

DUTIES AND TAXES

Import duties and taxes.—Yugoslav duties are stated in gold dinars (par, 19.3 cents United States currency) per 100 kilos (220.46 pounds avoirdupois). As paid in paper dinars the specified duties are multiplied by 11. To ascertain the dollar equivalent, the gold rates are multiplied by 11 and the product converted at the current exchange value of the paper dinar. (Current exchange rates are obtainable from local American banks and newspapers carrying financial news.) In the fourth column of the table on page 202 the duties as stated in dollars have been converted at the rate of 1.7574 cents to the dinar. The duties on grains and grain products are based upon the actual net weight or on the legal net weight established by specified tare deductions from the gross weight. The conventional rates or (if none are provided) the minimum rates apply to all countries having treaties or most-favored-nation status with Yugoslavia; these countries are the United States, Canada, the United Kingdom, Austria, Belgium, Czechoslovakia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Latvia, Netherlands, Norway, Poland, Portugal, Rumania, Spain, Sweden, Switzerland, Egypt, Japan, Palestine, and Brazil. Imports from other countries are admitted under the maximum rates.

There is also a surtax of 2 per cent ad valorem on all imports, but no internal taxes are assessed on grains and grain products. "Collective turnover" taxes are also assessed upon all imports.

Metric units of weight and measure are in use in Yugoslavia.

Tariff No.	Article	Rate of duty ¹			Rate to United States, dollars ²
		Maximum, gold dinars	Minimum, gold dinars	Conventional, gold dinars	
		<i>Per 100 kilos ³</i>	<i>Per 100 kilos ³</i>	<i>Per 100 kilos ³</i>	<i>Per bushel (°)</i>
1	Wheat of all kinds, rye and spelt	15.00	10.00	-----	-----
2	1. Barley.....	8.00	6.00	-----	0.256
	2. Oats	4.00	3.00	-----	.086
3	Maize	3.00	2.50	-----	.128
4	All other cereals, not specified	2.00	1.50	-----	<i>Per 100 pounds ¹</i> .135
	NOTE.—Cereals enumerated in Nos. 1, 2, and 4 in sheaves are assessed one-half the duty on the cereal in grain; maize on the cob, four-fifths of the duty on maize in the grain.				
5	Rice:				
	1. Husked	20.00	16.00	7.00	.615
	2. Unhusked	5.00	4.00	3.00	.26
	NOTE 1.—Broken rice for starch making pays duty under subdivision 2 on compliance with the regulations to be laid down by the Minister of Finance.				
	NOTE 2.—Rice imported for further working, shelling, polishing, or grinding, under the conditions specified by the Ministry of Finance, shall be dutiable at the following rates—				
	EX-5-1. Husked rice, separated from the outer husk but still having the inner husk.....	-----	2.00	-----	.17
	EX-5-2. Unhusked rice.....	-----	2.00	-----	.17
	As husked rice is to be considered rice from which only the outer husk or both the outer and inner husks have been separated. As unhusked rice is to be regarded rice which has undergone no processing after the harvesting.				
	As unhusked rice is also considered such rice as has been separated from the outer husk, but not from the inner husk, when imported by establishments engaged in the further working, shelling, or polishing of rice.				
	Tare: In boxes and barrels, 9 per cent; in sacks and bags, 2 per cent.				
6	Malt of all kinds (except roasted or ground malt).....	20.00	14.00	-----	1.23
	Tare: In boxes and barrels, 9 per cent; in sacks and bags, 2 per cent.				
ex103	Flour:				
	1. Of all cereals (except rice, pulse, and potato meal).....	20.00	16.00	8.00	<i>Per barrel</i> 1.38
	2. Rice meal.....	25.00	20.00	-----	<i>Per 100 pounds ¹</i> 1.78
	3. Potato flour and flour of malted cereals; other mill products, grits, groats.....	40.00	30.00	-----	2.64
	Tare: In boxes and barrels, 12 per cent; in sacks or bags, 3 per cent.				
108	Starch, starch gums (dextrin, leicome and gommelin), gluten, size, and other dressing materials:				
	1. In packages weighing in the aggregate up to 1 kilo inclusive.....	70.00	50.00	-----	4.30
	2. Otherwise packed.....	40.00	30.00	-----	2.64
	NOTE.—Pending their being manufactured in the country, potato fecula and potato-fecula dextrin, classified under sec. 2, when used in the textile industry, pay one-fifth of the duty, on compliance with the regulations to be laid down by the Minister of Finance.				
	Tare: In boxes or barrels, 9 per cent; in sacks or bags, 3 per cent.				
127	Bran and all other refuse from the transformation of cereals and rice.....	2.00	1.50	-----	.13
131	Noodles, macaroni, and granulated pastes; also similar uncooked products of flour or semolina.....	100.00	80.00	40.00	3.52
	Tare: In boxes or barrels, 20 per cent; in bags or sacks, 6 per cent.				

¹ Conventional rates, where provided, apply to the United States; otherwise the minimum rates. Does not include surtax.

² Converted to dollars at the rate of 1.7574 cents to the paper dinar; does not include turnover tax or surtax.

³ Based on actual net weight except where tare deduction from gross weight is provided.

⁴ Wheat, 53.7 cents per bushel; rye, 49.3 cents per bushel; spelt 88 cents per 100 pounds.

The "collective" ad valorem turnover tax on the grains covered by items 1, 2, 3, 4, and 6 is 2 per cent; item 5, husked rice, 3.3 per cent (unhusked rice is exempt); item 103, grain flours, groats and grits, and mill products not specified 2.8 per cent, rice flour 4 per cent, potato flour and flour of malted grains 3 per cent; item 108, starch, starch gum, and gluten 1.2 per cent, sizings and other dressing materials 3.5 per cent; item 127, bran, 2.8 per cent; and item 131, macaroni, etc., 3.5 per cent. These taxes are assessed on the import price and are paid by the importer at time of importation.

Export duties.—Cereal grains are specified in the Yugoslavia export tariff as free of duty. Flour and other grain products also are free of export duty.

TEMPORARY ADMISSION

Under Article II of the customs law of June 19, 1925, raw materials in general may be imported into Yugoslavia temporarily, free of duty, for export as manufactured products. The specific provision for the temporary importation of wheat for milling is controlled by a law of January 18, 1923. A guaranty to cover the amount of the duty is required, the guaranty to be canceled upon proof of reexportation of the manufactured product. Permits for temporary admission are granted by the General Direction of Customs upon presentation of an application from the milling firm. The application must state the quantity of wheat to be imported; the country from which it is to be imported; the customhouse through which the grain is to be entered, and also the one through which it will be reexported; and a certificate from a competent chamber of commerce stating that the applicant is the owner of a milling enterprise and giving the yearly capacity of the mill. Reexportation of the milled product must take place within four months from the date of importation. If the miller requests an extension, proving that he is unable to reexport the flour within the fixed period through no fault of his own, an extension of not longer than two months may be obtained.

It is not necessary to prove the identity of the flour actually reexported, so long as an exactly equivalent amount is submitted for reexportation; nor is any regard paid to the quality of the reexported flour if it is not a substitute for wheat products.

IMPORT CERTIFICATES

The import-certificate system is not in effect in Yugoslavia.

MARKING

It is not necessary to mark goods shipped to Yugoslavia to show country of origin. The usual prohibitions as to false indication of origin are in effect.

DOCUMENTATION

Consular invoices are not required on shipments to Yugoslavia, but in order that goods may receive benefit of the lower rates of duty it is necessary to prove that they originated in a country enjoying most-

favoured-nation status with Yugoslavia. Proof of American origin may be established by submitting the United States shipper's original export declaration or a certified copy of it, which the Yugoslav Government, by special arrangement, has agreed to accept as a certificate of origin, provided it bear an inscription by the American customs officials, certified by seal and signature, to the effect that the data contained in the declaration are correct. This document does not require a consular visa.

For indirect shipments through an intermediate country, a copy of the United States shipper's original export declaration (the correctness of which copy is certified to by the competent authorities in the country through which the shipment is imported) is acceptable as proof of origin if accompanied by a statement that the shipment was not on sale during transit. Such statement may be made by a customs official in the port at which the shipment originally arrived, by the management of the public warehouse in port of transshipment, or by authorities who control the handling of goods in free ports.

The origin of goods from the United States may also be proved by the original invoice, certified to by a Yugoslav consul in the United States.

OFFICIAL REGULATIONS

GRAINS AND FLOURS

Trade in grains and flours is a Government monopoly in Yugoslavia. The administration of the monopoly is intrusted to the Privileged Joint-Stock Company for the Export of Agricultural Products of the Kingdom of Yugoslavia. The law of September 4, 1931, which governs the sale of wheat in the country, is as follows:

LAW OF SEPTEMBER 4, 1931

SALE OF WHEAT IN YUGOSLAVIA

ARTICLE 1. All commercial mills must purchase wheat for grinding from the Privileged Joint-Stock Company for the Export of Agricultural Products of the Kingdom of Yugoslavia.

The term "commercial mills" covers mills that purchase wheat and sell flour; they are not authorized to grind wheat for remuneration in kind.

ART. 2. Mills taking remuneration in kind may grind flour for an individual farmer for his own needs, but are not authorized to sell flour. All installations serving for the production of various types of flour must either be sealed or removed from such mills.

ART. 3. Sale prices in the Kingdom will be determined by the Minister of Commerce and Industry in agreement with the Privileged Joint-Stock Company for the Export of Agricultural Products; the following prices for the Tissa I type of wheat will serve as a basis: 240 dinars for September delivery; 250 dinars for October delivery; 260 dinars for November delivery; 270 dinars for December delivery. In case of need the Minister of Commerce and Industry may modify the basic prices by special decree.

Prices for the other months of the year, as well as prices for other types of wheat, will be determined, in accordance with the above basis, by a set of rules issued by the Minister of Commerce and Industry in agreement with the Privileged Joint-Stock Company for the Export of Agricultural Products.

ART. 4. All stocks of wheat flour held in the mills, bakeries, brokers' stores, and other shops and by private persons, if exceeding 200 kilograms, and stocks of wheat exceeding 200 kilograms held in the mills, must be declared for registration at the offices, suboffices, and branch offices of the Financial Control and, in the absence of these, to the municipal authorities. Such declaration must be made by the person holding the goods within the period of three days following the publication of this law. The above authorities will register such stocks

within the next three days, and the results of the registration, confirmed by the signatures of the individual owners, will be forwarded to the taxation department of the Ministry of Finance within the period of three days from the completion of the registration. More detailed instructions on the subject will be issued by the Minister of Finance.

ART. 5. The owners of the registered wheat and wheat flour will pay the balance of the purchase and sale prices of wheat valid for the month of September to a special wheat fund which is being established at the Ministry of Finance for the purpose of covering any possible losses sustained in the future by the Privileged Joint-Stock Company for the Export of Agricultural Products. The balance will be established by the authorities mentioned in article 4 on the basis of the registration, and the owner or broker in wheat and wheat flour will be handed a filled-in check for the settlement of the balance, which must be effected within the period of 10 days.

ART. 6. Any surplus revenue realized through this law will be applied in conformity with a set of rules which will be issued for that purpose by the Minister of Commerce and Industry.

ART. 7. Only the sale of flour ground in commercial mills is authorized within the country. The sale of flour by farmers is prohibited.

All flour released for sale must bear a seal provided by the Privileged Joint-Stock Company for the Export of Agricultural Products.

ART. 8. Compliance with the provisions of this law will be enforced by officials of the Financial Control and by special comptrollers appointed by the Privileged Joint-Stock Company for the Export of Agricultural Products. Detailed orders concerning such control will be issued by the Minister of Finance in agreement with the Minister of Commerce and Industry.

ART. 9. Any mills that purchase wheat by methods contrary to the provisions of article 1 of this law, as well as mills and individuals that sell the wheat of the peasants (articles 2 and 7), and persons who buy or sell flour in sacks not bearing the prescribed seal (article 7), or persons who do not declare their stocks (article 4), will incur the penalty of the expropriation of their wheat and flour, 30 days' imprisonment, and a fine that may amount to from three to ten times the sales price of wheat established by this law.

Commercial mills found to be milling for remuneration in kind (article 1), mills engaged in milling for remuneration in kind that grind market wheat (article 2), and all persons who hamper these provisions (article 4) or who do not pay within the specified limit of time the prescribed balance (article 5), will be punished by up to 30 days' imprisonment in addition to a fine amounting to 10,000 dinars.

Sentences in the above cases will be issued by administrative authorities of first instance. Complaints against such sentences may be filed within the period of three days with administrative authorities of second instance.

ART. 10. The Minister of Commerce and Industry is authorized to regulate in case of need the prices for flour and bread by means of a special decree.

ART. 10a. Whosoever sells bread and flour at prices higher than those provided for in the regulations issued by the Minister of Commerce and Industry in conformity with article 10 of the law governing the sale of wheat within the Kingdom will be fined up to 15,000 dinars for the first offense and imprisoned for the period of 15 days, while a second offense will lead to a fine of up to 15,000 dinars and 30 days' imprisonment. If, after serving the above sentences, the same individual again commits the same offense, he will not only be subject to the above penalties but his shop will be closed and he will be forbidden to carry on his trade in future.

All the above sentences will be issued by the general administrative authorities of first instance or by the police authorities. Complaints against the decisions of the above authorities may be filed within the period of three days with an administrative authority of second instance, whose decision in the matter will be final.

ART. 11. This law will enter into force and become obligatory on the date of its publication in the Official Journal [September 4, 1931].

There are no regulations governing extraction ratios in grinding, nor any requirement as to the mixing of foreign and domestic grains or flours in milling. Since Yugoslavia is an exporter of wheat and its grain is of high quality, the use of a foreign-grown product is very rare. It is not necessary to mix wheat with other bread grains.

The producer may make such mixtures as he chooses for his own use, but mixing flours of various grains and legumes for sale may be done only if an exact description of the mixture and the proportion of each ingredient are given. This is prescribed by the law and regulations of June 23, 1930, but the type of marking required is not specified.

Standards are fixed on the basis of weight per hectoliter and impurities (cow-wheat, dust, stones, weeds, straw, and other foreign bodies). The moisture should be normal, but ash, protein, and gluten content have not been given consideration. They are regulated by the natural quantity in domestic wheat; Banat wheat, a very high quality grain, is used as the standard.

Rice and oats may be polished with harmless materials (tolerance of 0.2 per cent). Only good, sound flour may be used for breads. No minerals are permitted in bread except common kitchen salt. If the bread is made of a flour composition, the component elements must be stated precisely. If rice flour or corn flour is used in a proportion of less than 5 per cent, no mention of this use need be made.

Although the law does not specifically mention the bleaching of flour, the Ministry of Commerce and Industry states that the obvious intent of the law prohibits bleaching.

While no special leavening agents are specifically prohibited, only such agents as are found upon analysis to contain a normal power of fermentation and are not mixed with chalk, plaster, saccharine, or other matters harmful to health may be used. As already noted, breads may not contain any salt other than sodium chloride.

Grains are examined and graded by the Privileged Company. Grains for export must comply with the 1931 grain law as to standards; other grains and flour must meet the requirements of the produce-exchange regulations. If at any time grains or flours should be imported, the regulations of the produce-exchange would apply.

Products which do not meet these regulations can not be imported unless diverted to industrial uses.

It is not necessary to show country of origin nor the weight on packages. If weights are shown, they should be in kilos.

MACARONI AND SIMILAR FOOD PASTES

No special regulations govern the manufacture, importation, or sale of macaronis and similar food pastes in Yugoslavia. The general regulations against unwholesome foods and the use of harmful colors and other harmful component materials are the only laws applying on these food pastes.

NORTH AMERICA

CANADA

In proportion to its domestic requirements Canada is so large a producer of wheat, rye, and barley that the exports of these grains from the United States credited to the Dominion in the American official trade returns are, in fact, almost altogether shipments to Europe routed via Canadian ports. The country's requirements for corn are filled from the United States and Argentina. Canada is also one of the most important markets for American rice, cornstarch, and macaroni and has in years past been a heavy consumer also of American malt.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO CANADA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	18,853	26,327	47,949	37,173	23,968	11,190
Wheat flour.....	1,000 barrels.....	51	62	65	92	123	85
Rye.....	1,000 bushels.....	9,394	8,175	25,996	8,856	2,825	110
Corn.....	do.....	5,759	9,585	7,952	9,101	9,701	4,615
Corn meal.....	1,000 barrels.....				54	52	42
Corn meal and flour.....	do.....	56	61	52			
Barley.....	1,000 bushels.....	5,477	2,004	10,560	21,625	10,709	20
Rice.....	1,000 pounds.....	2,311	2,902	10,726	17,163	18,770	16,629
Cornstarch.....	do.....	407	545	1,804	4,940	5,565	4,499
Macaroni.....	do.....	1,315	1,650	2,022	2,834	3,515	2,802
Malt.....	1,000 bushels.....	643	609	811	1,121	746	442

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Canadian import duties are stated and paid in Canadian dollars, the par value of which is the exact equivalent of the United States dollar. Exchange fluctuations are small. To determine the exact amount of duty in United States currency, the current value of the Canadian dollar may be ascertained from a bank or from a daily newspaper which carries financial news.

Specific duties are calculated on net weight unless the tariff item states that the weight of the container is to be included. Ad valorem duties are calculated on the fair market value, which may in no case be lower than the selling price to jobbers or wholesalers generally at time and place of shipment direct to Canada. The declared value of foreign goods for duty may in no case be less than the actual cost of production of similar goods at date of shipment direct to Canada, plus a reasonable advance for selling cost and profit (Canadian Minister of National Revenue to be sole judge as to what shall be "rea-

sonable advance"). No discount or deduction which is not shown and allowed on invoices covering sales for home consumption in exporting country will be allowed in estimating value for duty.

Imports from the United States are admitted under the "general" rates shown in the schedule below. The "intermediate" rates (and the "conventional" rate for item 72) are granted in the tariff treaties concluded by Canada with France and Italy. These same rates apply also, under most-favored-nation treatment, to imports from Japan, Norway, Sweden, Denmark, Switzerland, Belgium and the Belgian colonies, Netherlands and the Netherland colonies, Finland, Argentina, Colombia, Venezuela, Latvia, Hungary, Rumania, Spain, Estonia, Yugoslavia, Lithuania, Portugal, and Czechoslovakia. The French and Italian colonies are accorded the same tariff treatment as the mother countries. Imports of grains and grain products from Australia, New Zealand, and from all other parts of the British Empire enjoy the "British preferential" rates.

There are no customs surtaxes in Canada, and no internal-revenue levies except a sales tax of 4 per cent of the duty-paid value on both imported and domestic grains and grain products, except flours and bran (unless imported by licensed manufacturers of taxable articles for sale or by licensed wholesalers or jobbers for resale), and a special excise tax of 1 per cent of that same value on all imports. This excise tax is not payable on goods valued up to \$25, unless more than one entry of such goods be made by one importer at one time from one source.

The ordinary nonmetric units of weight are in use in Canada. The use of the United States dry measures is prohibited. If any indication as to dry measure is shown, it must be an imperial measure or in the metric system. (American bushel=0.96944 imperial bushel. See also p. 221, art. 162, following.)

Tariff No.	Article	Rate of duty ¹		
		General, dollars ²	Intermediate, dollars ³	British preferential, dollars ³
39	Starch, including cornstarch, potato starch, potato flour, and all preparations having the quality of starch, the weight of the package to be included in the weight for duty.....	Per pound ⁴ 0.02	Per pound ⁴ 0.02	Per pound ⁴ 0.01
ex39a	Rice flour and meal.....	Ad valorem ⁵ 20%	Ad valorem ⁵ 17.5%	Ad valorem ⁵ 15%
46	Prepared cereal foods, not specified.....	25%	22.5%	15%
46a	Dutiable breadstuffs, grain, flour, and meal of all kinds, when damaged by water in transit or prior to importation into Canada.....	25%	22.5%	15%
49	Buckwheat.....	Per bushel ⁶ .15	Per bushel ⁶ .125	Per bushel ⁶ Free.
50	Buckwheat meal or flour.....	Per 100 pounds ⁴ .50	Per 100 pounds ⁴ .45	Per 100 pounds ⁴ Free.
51	Barley, pot, pearled, rolled, roasted, or ground.....	Ad valorem ⁵ 30%	Ad valorem ⁵ 27.5%	Ad valorem ⁵ 20%
52	Barley, not specified.....	Per bushel ⁶ .25	Per bushel ⁶ .225	Per bushel ⁶ Free.
53	Corn meal.....	Per barrel .25	Per barrel .225	Per barrel Free.
54	Indian corn for purposes of distillation, subject to regulations to be approved by the Governor in Council.....	Per bushel ⁶ .075	Per bushel ⁶ .075	Per bushel ⁶ .075
54a	Indian corn imported by manufacturers of starch or for cereal foods for human consumption, for use exclusively in their own factories in the manufacture of starch or of such prepared cereal foods.....	Free.	Free.	Free.
55	Indian corn, not specified.....	.25	.20	Free.
56	Oats.....	.16	.09	Free.
57	Oatmeal and rolled oats.....	Per 100 pounds ⁴ .80	Per 100 pounds ⁴ .50	Per 100 pounds ⁴ Free.
58	Rye.....	Per bushel ⁶ .15	Per bushel ⁶ .09	Per bushel ⁶ Free.
59	Rye flour.....	Per barrel .50	Per barrel .45	Per barrel Free.
60	Wheat.....	Per bushel ⁶ .30	Per bushel ⁶ .12	Per bushel ⁶ Free.
61	Wheat flour and semolina.....	Per barrel 1.35	Per barrel .50	Per barrel Free.
62	Rice, uncleaned, unhusked, or paddy.....	Free.	Free.	Free.
63	Rice, cleaned.....	Per 100 pounds ⁴ 1.00	Per 100 pounds ⁴ .90	Per 100 pounds ⁴ .50
63a	Rice bran.....	Ad valorem ⁵ 17.5%	Ad valorem ⁵ 17.5%	Ad valorem ⁵ Free.
67	Macaroni and vermicelli containing no egg or other added ingredient.....	Per 100 pounds ⁴ 1.50	Per 100 pounds ⁴ 1.25	Per 100 pounds ⁴ Free.
72	Field and garden seeds, not specified as free, valued at not less than \$5 per pound, in packages weighing not less than 1 ounce each.....	Ad valorem ⁵ 10%	Ad valorem ⁵ 10%	Ad valorem ⁵ 5%
73	Field and other seeds for agricultural or other purposes, not specified, and millet seed when in packages weighing 1 pound each or less.....	25%	22.5%	15%
ex187	Malt, whole, crushed or ground.....	Per pound ⁴ .0075	Per pound ⁴ .005	Per pound ⁴ .003 1/2
711	Articles not specified, including bran.....	Ad valorem ⁵ 25%	Ad valorem ⁵ 25%	Ad valorem ⁵ 15%

¹ Sales and excise taxes not included; no sales tax on flours or bran.

² Applies to the United States.

³ Duties are stated in Canadian dollars.

⁴ Net weight.

⁵ Based on fair market value.

⁶ See p. 221, art. 162, for weights per bushel.

⁷ Conventional rate to France and Italy, 8 per cent ad valorem.

Export duties and bounties.—There are no duties on grain or grain products exported from Canada.

A bill providing for a bonus of 5 cents a bushel on wheat exported from the Prairie Provinces—Alberta, Saskatchewan, and Manitoba—passed the Canadian House of Commons on July 27 and was approved August 3, 1931. Announcement was made in the budget speech to the House of Commons on June 1 of the Government's proposal to reduce the freight rates on exports of the 1931 crop by absorbing 5 cents a bushel. Under the provisions of the act, every bushel of wheat grown in the Prairie Provinces during 1931 and delivered to any licensed elevator in the western grain-inspection division will, regardless of its destination, be considered as wheat for export, and therefore entitled to the bonus. The bonus also applies to wheat sold to commission merchants, track buyers, or grain dealers as defined in the Canada grain act, and it is the intention of the act that this amount shall go to the producer in the form of reduced freight charges. The act expires July 31, 1932, unless extended.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

The Canadian Government permits a drawback of 99 per cent of the duty paid on raw materials imported into Canada and reexported in the form of finished manufactures. The provisions of the law are found under articles 286 and 287 of the Canadian customs act. Exportation must take place within three years from date of importation, and the amount of claims presented at any one time must not be less than \$10.

The import-certificate system is not in effect in Canada.

MARKING

Grains and grain products are not among the articles which must be marked with an indication of the country of origin when imported into Canada. However, if packaged goods bear a name or a trade-mark that is, or purports to be, the name or trade-mark of a manufacturer, dealer, or trader in Canada or in any other British country, they are prohibited from importation unless bearing a counter indication of true origin.

All packaged grains and grain products are required to be legibly marked and numbered on the outside container. Consecutive numbering is not required.

DOCUMENTATION

All goods sent to Canada, even those not for sale if valued at over \$50, should be covered by an invoice, in triplicate, of prescribed form—Form M to be used in the case of all goods sold prior to shipment and those not for sale (if valued at over \$50), Form N to be used in the case of consignment without sale. These forms may be printed by local stationers provided they follow exactly the prescribed forms. They should go forward under separate cover—not in a parcel of merchandise. The new Forms M and N are as follows:

FORM M

[Face of invoice]

(M)—Specimen form of invoice approved by Canadian customs for goods sold by exporter prior to shipment:

(Place and date)-----
 INVOICE of----- purchased
 by----- of-----
 from----- of-----
 to be shipped from----- per-----

Country of manufacture or production	Marks and numbers on packages	Quantities and description of goods	Fair market value as sold for home consumption at time shipped	Selling price to the purchaser in Canada	
				@	Amount

(Signature of owner or agent)

[Reverse side]

The following certificate of value is prescribed for invoices of goods sold and exported to Canada, to be signed by the exporter or by a partner, official, or employee of the exporter having a knowledge of the facts certified to, and to be written, printed, or stamped on the invoice:

FORM M

I, the undersigned, do hereby certify as follows:

(1) That I am the (a)-----exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption, in the principal markets of the country whence exported directly to Canada; and that the said fair market value,—

(a) Is not lower than the selling price of such goods when sold to jobbers or wholesalers generally at the said time and place;

(b) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;

(c) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(d) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way

of discount, rebate, salary, compensation, or in any other manner whatsoever, other than as shown in the said invoice.

(7) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice in the column provided for that purpose.

Dated at _____
this ____ day of _____ 19__

Signature _____

(a) Insert the word partner, manager, chief clerk, or principal official, giving rank as the case may be.

FORM N

[Face of invoice]

(N)—Specimen form of invoice approved by Canadian customs for goods shipped on consignment without sale by exporter:

(Place and date) _____

INVOICE of _____ consigned
by _____ of _____
to _____ of _____
to be shipped from _____ per _____

Country of manufacture or production	Marks and numbers on packages	Quantities and description of goods	Fair market value as sold for home consumption at time shipped	
			@	Amount

(Signature of seller or agent)

[Reverse side]

The following declaration is prescribed to be made by the foreign owner or exporter or his agent in the country whence the goods are exported, in regard to goods shipped to Canada on consignment without sale by the exporter prior to shipment—to be attested to in British countries before a collector of customs, notary public, or other official authorized to administer oaths; and in other countries before a British or other consul, notary public, or other official authorized to administer oaths:

FORM N

I, (a) _____ of (b) _____
do solemnly and truly declare as follows:

(1) That I am (c) _____ the owner of the goods shipped on consignment to (d) _____ at _____ in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes, and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm, or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that the fair market value exhibited in the said invoice—

- (a) Is the price at which the said goods are freely offered for sale in like quantity and condition to purchasers in the said markets in the ordinary course of trade;
- (b) Is not lower than the selling price of such goods when sold to jobbers or wholesalers generally at the time and place of shipment direct to Canada;
- (c) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the date of shipment direct to Canada, plus a reasonable advance for selling cost and profit;
- (d) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and
- (e) Is without any allowance on account of any drawback or bounty, or on account of any royalty actually payable thereon or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the customs act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to anyone by me or on my behalf.

(9) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice in the column provided for that purpose.

Declared at _____
 this _____ day of _____ 19__ Signature
 before me

- (a) Name of party subscribing to this declaration.
 (b) City or town and country.
 (c) A member of the firm of, giving the name of the firm when the shipment is made by a firm or an officer, director, or manager of, giving the name of the corporation when the shipment is made by a corporation.
 (d) Name of consignee.

Every invoice of goods imported into Canada must show the marks and numbers on the packages and indicate the quantities and values of the articles comprised in each package. Where an entry is presented at the customhouse for clearance, accompanied by an invoice that does not give marks and numbers as required, the packages will be transferred, at the expense of the owner or consignee, to the examining warehouse for examination and appraisal, before entry will be permitted. The following exceptions should be noted:

Imported goods contained in a single package may be entered at the customs and delivered, provided the package is sent to an examining warehouse for examination and appraisal and is properly described in the waybill, the contents being fully described on the invoice, and the package having the name and address of the consignee or consignor legibly imprinted thereon.

For large shipments, each package of which contains similar goods of the same quantity and value for the same consignee, each package having thereon words describing the goods, and the invoice using the same words in describing the goods, the regulations will be deemed to have been complied with if the following notation is shown in the marks-and-numbers column on the invoice: "Marks on packages correspond with the terms used in the column herein headed 'Quantities and description of goods'."

Waybills properly filled out must accompany all shipments; they are required to be typed or legibly written in ink or with an indelible pencil, and should give full information regarding the name and address of the consignee, marks and numbers, and descriptions of the packages.

Exporters are required to show on invoices of goods exported to Canada the amount of any freight prepaid on such goods, and also

the amount of any freight allowance made by the exporter to the purchaser in Canada, in order that the collector of customs may determine the actual selling price of the goods to the Canadian purchaser in the country of export, packed ready for shipment. In some cases the amount of the freight allowance may be unknown at the time of invoicing. It will then be sufficient for the exporter to indicate clearly that the invoice value is subject to a freight allowance, and the importer may show on the invoice the amount thereof.

The exporter must show on the invoice the following:

1. Freight prepaid and charged;
2. Freight prepaid and not charged; or
3. Freight allowed, to be deducted by the importer at settlement.

The amount in each case is to be stated. If freight allowances are made and not shown on the invoice, the goods will be liable to seizure.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There is no governmental or other monopoly of the Canadian grain trade, nor any import restrictions on grain products. It is not necessary to add Canadian-grown grains to foreign grains for milling. Attention is called to the special and restricted use of the term "domestic" as applied to grains in the Canada grain act; see page 215.

The Canadian food and drugs act of February 6, 1928, defines grain as "the fully matured, clean, sound, air-dry seed of wheat, maize, rice, oats, rye, buckwheat, barley, sorghum, millet, or spelt."

Certificates of sanitary inspection are not required for imported grains. However, under the Canada grain act the Board of Grain Commissioners for Canada has certain powers relating to the grain trade, including the powers of inspection and of making certain regulations or orders. Grain for import or export does not necessarily have to meet any specified legal standards, but the Board of Grain Commissioners may inspect incoming grain under the terms of the Canada grain act. United States grain grades are recognized as such in Canada, although they have no official relation to the Canadian grades. Practically all trading in grain and flour in Canada is carried on under the Canadian system of grading, with ungraded and non-Canadian graded (including United States graded) products selling at a discount. Products of inferior quality may usually be disposed of at the buyer's price.

There is no limitation as to size of packages of grain. Each container of packaged or sacked grain must bear a conspicuous and correct statement of the weight or measure (imperial bushel, etc.) of the contents.

The main provisions of the Canada grain act of May 30, 1930, of interest to American exporters are:

GRAIN ACT OF MAY 30, 1930

1. This act may be cited as the Canada grain act (20-21 Geo. V, chap. 5).

INTERPRETATION

2. In this act unless the context otherwise requires—

(a) "Board" means the Board of Grain Commissioners for Canada;

(b) "Cental" means a quantity of grain weighing 100 pounds;

(c) "Commissioner" includes the chief commissioner and the commissioners appointed to the Board of Grain Commissioners for Canada;

(d) "Cooperative association of grain growers" means an incorporated body which has power to handle or dispose of grain, whose members are exclusively or chiefly growers of grain, and which, by the terms of its constitution, is without power or is forbidden to distribute any profit by way of dividend;

(e) "Country elevator" means any elevator in the western division in which grain is stored or from which it is discharged before it has been inspected and graded under this act, but does not include any terminal elevator as hereinafter defined;

(f) "Crop year" means the interval between the 1st day of August in any year and the 31st day of July in the following year, or such other accounting period of not less than 365 days as, for any particular purpose, the Board may direct;

(g) "Dirt" means any matter other than domestic grain which is intermixed with a mass of grain and is of a character such that it might require to be and can be separated from the mass in order that the same may properly be assigned to the grade to which, without the admixture, it would be assignable;

(h) "Division" means either the western division or the eastern division as hereinafter defined and as the context may require;

(i) "Domestic grain" means any edible cereal grain which is intermixed with a mass of other grain and is either of a variety different from the variety by reference to which such mass should be graded or has special characteristics such that it might require to be and can be separated from the mass in order that the same may properly be assigned to the grade to which, without the admixture, it would be assignable;

(j) "Eastern division" means all that portion of Canada lying east of the meridian passing through the eastern boundary of the city of Port Arthur;

(k) "Eastern elevator" means an elevator situate in the eastern division;

(l) "Elevator" means any premises into which western grain may be received, or out of which it may be discharged, directly from or into railway cars or vessels, and, notwithstanding anything contained in any other general or special act, includes any such premises owned or operated by His Majesty, either directly or through any individual, public body, or company;

(m) "Grade name" means the name, or name and number, assigned to any grade of grain established by or pursuant to this act, and includes any name, or name and number, so nearly resembling any such name, or name and number, as to be calculated or likely to cause confusion therewith;

(n) "Holder," when used with respect to any cash purchase ticket, purchase note, elevator receipt, or warehouse receipt, means the person from time to time entitled to payment pursuant to such cash purchase ticket or purchase note, or from time to time entitled to delivery of the grain in the elevator receipt or warehouse receipt described, by virtue either of the issue or indorsement to him of such cash purchase ticket, or purchase note, elevator receipt, or warehouse receipt or by its delivery to him after it has been indorsed in blank;

(o) "Inspection point" means a place at which the Board of Grain Commissioners has made provision for the inspection of grain and the issue of inspection certificates in respect thereof;

(p) "Licensed," when used with respect to any elevator, includes every elevator of which the manager is the holder of a license as such under this act and every elevator into or out of which the receipt or discharge of any grain is recorded or acknowledged in such a way that the manager thereof is punishable under this act unless he is the holder of such a license; and when used with respect to any person, includes the holder of every license of the kind referred to and any person who is a party to any transaction in respect

of which he is punishable under this act unless he is the holder of such a license;

(q) "Manager," when used with respect to an elevator, means the person in possession of the premises constituting such elevator, either as owner or lessee thereof or as being entitled under a contract with the owner or lessee to operate such elevator for his own benefit and advantage, but does not include a person in charge of an elevator who is remunerated for his services by commission;

(r) "Mill elevator" means an elevator in the western division which is operated by a person engaged in the business of manufacturing grain into some other product, into which there is received no grain purchased from growers thereof otherwise than for cash paid before or at the time the grain is received and from which no grain is discharged otherwise than for consignment to a manufacturing plant operated by the manager of such elevator;

(s) "Minister" means the Minister of Trade and Commerce;

(t) "Operator," when used with respect to an elevator, means any person appointed or authorized by the manager of such elevator to take charge of the operation thereof or to represent him in connection with its operation;

(u) "Private," when used with respect to an elevator, means an elevator which is either used by the manager exclusively for the storage or handling of grain belonging to him alone, or, when the manager is a cooperative association of grain growers, or is a company controlled by one or more such associations, is used by such association exclusively for the storage or handling of grain either belonging to it or produced by or received from some one or more of its members;

(v) "Public," when used with respect to an elevator, means any elevator other than a mill elevator, a private elevator, or a semipublic elevator;

(w) "Railway company" means any company operating a line of railway to which the jurisdiction of Parliament extends, and includes any other public carrier of goods by land to which such jurisdiction extends;

(x) "Semipublic," when used with respect to an elevator, means any elevator, not being a mill elevator or a private elevator, the manager whereof is expressly permitted by the terms of his license as such manager to bin as he sees fit any grain except wheat graded in any of the four grades first specified in Schedule 1 to this act;

(y) "Terminal elevator" means an elevator in the western division into which western grain is received after the issue of an inspection certificate under this act or contemporaneously with an inspection under this act upon which an inspection certificate is issued, and includes any elevator in Duluth or elsewhere in the United States of America where provision is made by the board for the inspection of western grain under the provisions of this act;

(z) "Western division" means all that portion of Canada lying west of the meridian passing through the eastern boundary of the city of Port Arthur;

(aa) "Western grain" means grain grown in the western division.

9. The board and the chief commissioner shall have jurisdiction, upon or without complaint made, to inquire into any matter relating to—

(a) The grading of any grain;

(b) The weighing of any grain;

(c) The deductions made from any grain for dockage;

(d) Any shortage appearing upon the delivery of any grain into or out of any elevator;

(e) The unfair or discriminatory operation of any elevator;

(f) The deterioration of any grain during storage or treatment;

(g) The refusal or neglect of any person to comply with any provision of this act or of any regulation made or license issued pursuant thereto; or,

(h) Any other matter arising out of the performance of the duties of the board. * * *

11. (2) In case of any shortage of grain upon its delivery into or out of any elevator the board may apportion the amount of any loss as between the manager of the elevator and any railway company or vessel taking part in the transport of such grain, regard being had, in the discretion of the board, to any overage in the hands of any person concerned.

(3) Nothing in this section shall authorize the board to make any order for the delivery up of any property or the payment of any money by any

person who has not had an opportunity to be heard, and to adduce evidence if he so desires, either before the board itself or before the commissioner or assistant commissioner upon whose recommendation the board acts.

15. The board may make regulations or orders not inconsistent with this act:

(f) Defining the circumstances under which samples of grain taken elsewhere than at an inspection point may be examined and graded under this act, prescribing the information which is to be given in respect of any such sample, defining the amount of grain to be included therein, specifying the character of the package or packages in which it is to be contained, and fixing the fee payable for the examination and grading thereof;

(g) Fixing the fees payable for any service performed by any officer or employee of the board and specifying the time and manner of the payment of such fees;

(h) Governing the practice to be followed on appeals from inspecting officers to grain appeal tribunals, fixing the fees or costs, if any, to be payable on such appeals, and directing the time and the mode of payment of any such fees or costs;

(i) Requiring that an inspection certificate relating to grain of which any part has passed through any private elevator bear across its face words indicating that the grain therein described has passed through such elevator;

(j) Governing the mode in which inspection certificates and contracts for the carriage of the grain covered by such certificates are to be related and identified each with respect to the other;

(k) In case there is a shortage of railway cars for the shipment of grain, governing the equitable distribution of such cars among shipping points on any line of railway;

(l) Rescinding the shipper's privilege of having any carload of grain held for orders at any place in this act mentioned, if such rescission is considered by the board to be advisable by reason of the congestion of traffic;

(r) In particular, fixing or approving the maximum charges to be made for the discharge of grain into and out of elevators, and for the insurance against fire, storage, cleaning, treatment, and handling of grain while in any elevator;

(s) Fixing the maximum shrinkage allowances which may be made on the delivery of grain to country elevators;

(t) Governing the procedure to be followed at elevators in respect to the receipt and discharge of grain and the handling, treatment, and shipping thereof while in such elevator;

(u) Governing and providing for the supervision of the distribution of grain contained in any elevator upon the suspension or revocation of the license under this act held by the manager of such elevator;

(v) Requiring the registration and cancellation of terminal warehouse receipts, specifying the mode and times and the conditions of their registration and cancellation and fixing the fees payable in respect thereof;

(w) Specifying the mode in which applications shall be made for the placing of cars at terminal elevators to receive shipments of grain therefrom, and governing the distribution of cars to terminal elevators for the purpose of such shipment;

(x) Specifying the procedure to be followed by the parties to any contract for the use of special bin accommodation in any elevator for the purpose of insuring the preservation of the identity of western grain stored in any special bin;

(y) Specifying the standards required to be complied with in the construction or reconstruction of any elevator, and requiring that, before any new terminal or eastern elevator is constructed, or before any existing terminal or eastern elevator is altered, plans and specifications of the construction or alteration proposed shall, before such construction or alteration is undertaken, be submitted to and approved by the board;

(z) Defining the responsibilities of elevator managers and vessel owners respectively for shortages and overages on the delivery of grain from elevators into vessels or from vessels into elevators, directing the mode in which liability for shortages is to be distributed and governing the disposition of any overages;

(aa) Directing the establishment of sample markets, governing the conduct of such markets, the drawing of samples by reference to which dealings thereon shall be carried on, the handling of cars or vessels containing grain corresponding with samples, the movement of such cars or vessels and their detention at

sample-market points and the disposition of the grain contained in such cars or vessels, and dealing generally with trade and commerce in grain by reference to samples;

(bb) Governing any other matter relating to the handling of grain.

GRADES AND SAMPLES

24. The several grades of western grain mentioned in Schedule 1 to this act and the several grades of other grain mentioned in Schedule 2 thereto are hereby established under the names and numbers in the said schedules specified; such grades are hereinafter referred to as "statutory grades," and additional grades, hereinafter referred to as "commercial grades," may be established as hereinafter set out under such names, or names and numbers, as may be designated to describe the same respectively.

25. The board shall before the 1st day of July in each year cause to be constituted a committee on western grain standards and a committee on eastern grain standards (hereinafter referred to as the "western committee" and the "eastern committee"), which committees shall respectively have jurisdiction to select and settle the standard samples to be used in the current crop year in connection with the grading of western grain and of other grain. * * *

26. As soon as possible after the 1st day of August in each year the board shall cause samples to be collected of the grain of the current year's crop of western grain in course of shipment by the growers thereof, and from such samples shall cause to be prepared tentative standard samples of the statutory grades of western grain and of such commercial grades as it appears likely to be convenient to establish owing to the probability that the crop will include a substantial quantity of certain kinds of grain which, because of special characteristics, can not be assigned to any statutory grade.

27. When such tentative standard samples have been prepared, and reports on the milling and baking qualities of the tentative standard samples of wheat have been obtained, the board shall convene a meeting or meetings of the western committee which shall select and settle standard samples of each statutory grade, which samples shall, so far as possible, represent the minimum of each such grade.

(2) Such committee shall also name and define all such commercial grades of western grain as, in its opinion, it is advisable to establish for the current crop year and shall select and settle the standard samples representing the minimum of each of such commercial grades.

(3) Such committee may, if it sees fit so to do at any meeting, delegate the naming and definition of any commercial grades and the selection and settlement of the standard samples thereof to a subcommittee of its members, which shall be constituted as it may direct.

28. As early as possible in each year, the board shall cause to be collected samples of the grain of the current year's crop grown in the eastern division or outside Canada and from such samples shall cause to be prepared tentative standard samples of the statutory grades of grain grown in the eastern division and of such other grades of grain grown in the said division or outside Canada as, in its opinion or in the opinion of the eastern committee, it appears likely to be convenient to establish.

29. When such tentative standard samples have been prepared, the board shall convene a meeting or meetings of the eastern committee, which shall select and settle standard samples of each statutory grade of grain grown in the eastern division and shall also name and select and settle statutory samples of any other grades of grain grown in the eastern division or outside Canada which the committee considers it advisable to establish.

30. The board shall distribute a sample of each standard sample as selected and settled by the western or the eastern committee to each grain-appeal tribunal in the division for which such committee acts, and, on payment of such fee as the board may prescribe, shall furnish a sample of any standard sample to any person who may desire to obtain the same.

31. In addition to the standard samples hereinbefore referred to, the board shall cause to be prepared and shall submit to the western committee, and such committee shall, as early as convenient, select and settle standard export samples of spring wheat to be graded in any of the first five grades specified in Schedule 1 to this act, of all commercial grades of red spring wheat, and of such other grades of any grain as the committee considers advisable.

(2) The standard export sample of each of the grades of which such a sample is selected and settled by the western committee shall be constituted by mixing three parts of grain equal to the general average of the grain assigned to such grade at the inspection point or points through which the grain delivered as aforesaid has passed, with 1 part of grain equal to the quality of the standard sample of such grade.

Grading and inspection certificates

40. The standard samples selected and settled by the western committee, and the standard samples of statutory grades selected and settled by the eastern committee, shall be referred to as a guide to the grading of grain under this act in any of the grades to which the said standard samples relate, but no reference to any such samples shall authorize the assignment to any of the said grades of grain which has not the characteristics of such grade as defined in this act or by the western committee, or justify the refusal to assign to any such grade grain which has the characteristics of such grade as so defined.

(2) The standard samples of commercial grades selected and settled by the eastern committee shall govern the grading of grain in any such commercial grade.

(3) The standard export samples selected and settled by the western committee shall govern the grading, into any grade with respect to which a standard export sample has been so selected and settled, of any western grain delivered out of a terminal elevator for carriage to any other terminal elevator or beyond the boundaries of the division within which such elevator is situate.

41. The percentages of dirt and of domestic grain to be docked from the bulk of any grain in order that it shall be of the grade assigned shall be separately stated in every grain inspection certificate issued in respect of such grain.

(2) If at any inspection of grain in a railway car the percentages of dockage can not conveniently be ascertained, the issue of an inspection certificate shall be delayed or the inspection certificate issued shall state the facts and the percentages shall be ascertained when the car is unloaded.

42. No grain which has been treated with lime or sulphur shall be graded higher than No. 4.

43. Except as hereinafter provided, the inspecting officer shall, after the inspection of any grain pursuant to this act, issue an inspection certificate assigning the grain to one of the grades named and defined as herein provided.

(2) Every inspection certificate issued upon the grading of any grain by reference to a standard export sample shall accompany the shipping documents relating to such grain.

(3) Any inspection certificate issued with respect to any western grain which is found to have gone out of condition subsequent to the issue of such certificate and to be no longer assignable to the grade therein stated, shall be indorsed across its face with a statement of the facts dated and signed by the inspecting officer, and any such certificate issued with respect to other grain shall be canceled and a new certificate substituted therefor.

44. Any inspection certificate issued in respect of grain grown outside Canada shall state the country of origin of such grain and that the grade to which such grain has been assigned is a grade established by the eastern committee under this act.

45. When grain of more than one grade is or has been loaded into any railway car or vessel, separate inspection certificates shall be issued in respect of the quantity of each grade of grain so loaded if the inspecting officer is satisfied that the provision made, by bulkheading or otherwise, for keeping each grade of grain separate from any other is sufficient to prevent or to have prevented grain of different grades becoming mixed, and in any case in which the inspector is not so satisfied he shall issue one inspection certificate covering all the grain loaded into or discharged from such car or vessel and shall indorse thereon the number of bushels of each grade of grain so loaded, if such number is known.

46. If an inspecting officer has reason to believe that any grain has been willfully loaded in such a manner as to lead to its being improperly graded, he shall certify the grade in accordance with the poorest quality of grain found by him in the load.

Grain appeal tribunals

47. The board shall constitute grain appeal tribunals at such places or for such districts as in the opinion of the board such tribunals are required in the public interest. * * *

48. Any person in possession of or interested in any grain who is dissatisfied with the grading of such grain by an inspecting officer may appeal from the decision of such officer either to the principal inspecting officer at the place or for the district at or in which the grain then is or to the grain appeal tribunal at such place or for such district, and if an appeal is taken to the principal inspecting officer a further appeal shall lie to the appropriate grain appeal tribunal.

(2) An appeal to the principal inspecting officer may be made orally or in writing forthwith upon the receipt by the appellant of notice of the decision complained of, and an appeal from the inspecting officer or the principal inspecting officer to the grain appeal tribunal may be made by the appellant's giving notice in writing of his intention to appeal to the officer appealed from within 24 hours after the receipt by him of notice of the decision.

(3) Unless otherwise directed by the board the appellant may require a fresh sample of the grain in question to be drawn for the purpose of an appeal to a grain appeal tribunal.

(4) Upon receipt of any notice of appeal to a grain appeal tribunal, the principal inspecting officer at the place or for the district shall forthwith transmit to the tribunal the original sample and the freshly drawn sample, if any, of the grain in question.

(5) The grain appeal tribunal shall review the decision of the inspecting officer and shall finally assign the grain in question to its proper grade.

(6) No appeal shall be entertained under this section unless either the identity of the grain in question has been preserved pending the disposition of the appeal or the board expressly authorizes the appeal to be entertained.

Sieves

49. Every sieve or appliance used for the purpose of determining the dockage from any grain shall be constructed as the board shall prescribe, and shall, before being put in use, be inspected and approved as the board may direct. No damaged sieve or appliance shall be used.

Fees

50. All fees for the inspection and weighing of grain shall be payable by the railway company or elevator manager in whose possession the grain is at the time the same is weighed, and such railway company or elevator manager shall have a lien upon the grain for any fees so paid.

51. If after any grain has been inspected a subsequent inspection thereof is made, no fee shall be chargeable for such subsequent inspection unless the same is undertaken because the grain is reported to have been incorrectly graded by reason of any act or omission of any owner thereof or to have deteriorated or gone out of condition by reason of special circumstances.

Grading of package samples

52. Every inspecting officer who receives for grading a sample of western grain of such amount, in such package and accompanied by such fee as is prescribed by the board, shall forthwith examine the same and shall as soon as possible after the receipt thereof, notify each person whose name appears upon the package containing such sample to be interested in the grading thereof of the grade to which he assigns such sample and of the dockage to be made therefrom.

(2) No decision of an inspecting officer under this section shall be subject to appeal.

[Paragraphs 53 to 153 deal with the carriage of grain by railways and vessels, grain-elevator (all classes) regulations, and grain dealers' and commission merchants' licenses.]

PENALTIES

154. Any person who makes use of any grade name in dealing with or to describe any grain which does not possess the characteristics by reference to

which grain of the grade bearing such name is defined shall be punishable upon summary conviction by imprisonment for not more than six months or by a fine not exceeding \$200, unless he establishes that he, on reasonable grounds, bona fide believed that the grain in question had the characteristics required for the grade of which the grade name was used by him.

155. Every person who offers for sale or storage grain which has been so treated, mixed, or dealt with as to conceal its true characteristics shall be liable on summary conviction to imprisonment for not more than six months or to a fine not exceeding \$200 or on indictment to imprisonment for not more than two years or a fine not exceeding \$1,000, unless, in either case, he establishes both that the treatment or mixing thereof or other dealing therewith was done without his knowledge or connivance or that he was ignorant that the true characteristics were thereby concealed and also in either case, that when he offered the grain for sale or storage he bona fide believed it to have the characteristics it then appeared to have.

156. Everyone who, either generally or in any particular transaction relating to grain, induces or attempts to induce the manager of any elevator, or any person acting on behalf of such manager, to state the incorrect weight of any grain delivered into or out of such elevator, or to claim excessive dockage from any such grain, shall be liable on summary conviction to imprisonment for not more than six months or a fine not exceeding \$500.

157. Every person who represents any grain inspection certificate to relate to any other grain than that to which it properly relates shall be liable on indictment to imprisonment for not more than two years or to a fine not exceeding \$500, unless he establishes that such representation was made in good faith and that when he made it he believed, on reasonable grounds, that the certificate in fact related to the grain to which he represented it to relate.

159. Every person who is guilty of any breach of any of the provisions of this act for which no special penalty is provided, or of any breach of any regulation made pursuant thereto, shall, if an individual, be liable on summary conviction to imprisonment for not more than three months or to a fine not exceeding \$100, and, if a corporation, shall be liable on indictment or on summary conviction to a fine not exceeding \$1,000.

160. If any corporation is guilty of a breach of any provision of this act for which a penalty is provided to be imposed on such corporation, every officer or servant of such corporation responsible for such breach shall, in the absence of any special provision, be liable on summary conviction to imprisonment for not more than six months or to a fine not exceeding \$200.

161. Whenever under this act a penalty by way of imprisonment or fine may be imposed, the tribunal having jurisdiction to impose such penalty may impose both imprisonment and fine within the specified limits of time and amount.

GENERAL PROVISIONS

162. In this act, unless a bushel by measure is expressly referred to, and in any contract respecting western grain, unless the parties otherwise expressly agree, the word "bushel" shall, when used with respect to oats, mean a quantity weighing 34 pounds; when used with respect to barley or buckwheat, mean a quantity weighing 48 pounds; when used with respect to Indian corn, flaxseed, or rye, mean a quantity weighing 56 pounds; or when used with respect to peas or wheat, mean a quantity weighing 60 pounds.

(2) Any person who represents that any given mass of grain contains a number of bushels calculated otherwise than as in this section provided shall be liable on summary conviction to imprisonment for not more than three months or to a fine not exceeding \$50, unless he establishes that the mode of calculation adopted was expressly agreed upon between the parties concerned and that he bona fide believed that his representation correctly indicated the number of bushels ascertained by such mode of calculation.

164. Every document purporting to have been signed by any commissioner, assistant commissioner, or any officer or employee of the board in the course of the performance of his duties as such commissioner, officer, or employee shall upon its production to any tribunal be prima facie evidence of its authenticity and of the facts therein stated on the authority of the commissioner, officer, or employee by whom the same purports to have been signed.

165. No proceeding for any penalty for any breach of the provisions of this act or of any regulation made or license granted thereunder shall be commenced after the expiration of 18 months from the date of the breach complained of, and no action or other proceeding for damages sustained by reason of any breach of any of the said provisions shall be commenced after the expiration of 18 months from the date of such breach.

166. In any civil or criminal proceeding to enforce any right given, or based upon the breach of any obligation imposed by this act or by any regulation made thereunder, every reasonable presumption shall be made against any party to such proceeding who has failed to preserve any records required to be kept under any provision of this act or under any regulation made pursuant thereto.

167. The amount of every fine imposed for any breach of any provision of this act or of any regulation made pursuant thereto, and of all inspection, license, or other fees collected under the authority of any such provision or regulation, shall be payable to the board, which shall keep such records and accounts and make such returns from time to time as the minister may direct.

(2) All sums received as aforesaid by the board shall form part of the consolidated revenue fund of Canada.

168. Nothing in this act shall be deemed to relieve any person from liability for any penalty to which he may be subject apart from its provisions or to deprive any person of any right of action which he may have independently thereof.

169. Nothing in this act shall be deemed to prevent any person from dealing with any grain not described either by a grade name or by reference to a sample selected under regulations made pursuant hereto, or from shipping any grain not so described to any place in Canada.

170. Nothing in this act shall require any cooperative association of grain growers or any company controlled by such an association or associations to take out any license under this act otherwise than as manager of an elevator belonging to such association or company.

171. The Canada Grain Act, being chapter 86 of the Revised Statutes of Canada, 1927, except section 233 thereof and the schedule therein referred to, and the act to amend the Canada grain act, being chapter 9 of the statutes passed in the year 1929, are hereby repealed.

SCHEDULE I.—STATUTORY GRADES OF WESTERN GRAIN
RED SPRING WHEAT

Number and name of grade	Minimum weight per bushel in pounds	Variety of grain	Percentage by weight of hard vitreous kernels	Standard of quality	Maximum limits of—		
					Foreign material other than dockage	Wheats of other classes	
No. 1 Manitoba Hard.	62	Marquis or equal to Marquis.	80	Sound and well matured.	Free.	Free.	Per cent
No. 1 Manitoba Northern.	60	do.	65	Well matured, practically free from damaged kernels.	do.	Practically free	(1)
No. 2 Manitoba Northern.	58	Red Spring Wheat of good milling quality.	60	Reasonably well matured, reasonably free from damaged kernels.	do.	About 1 per cent.	3
No. 3 Manitoba Northern.	57	Red Spring Wheat of fair milling quality.	25	do.	Reasonably free.	About 2 per cent.	10
No. 4 Manitoba Northern.	57	Red Spring Wheat.		Reasonably well matured, but excluded from preceding grades on account of frosted or otherwise damaged kernels.	do.	About 2½ per cent.	10
or	55	do.		Rusted or shrunk but otherwise reasonably sound.	do.	do.	10
WINTER WHEAT							
No. 1 Alberta Red Winter.	62	Red Winter.	60	Well matured, practically free from damaged kernels.	Free.	About 1 per cent.	5
No. 2 Alberta Winter.	60	Winter.	45	Reasonably well matured but excluded from preceding grades on account of frosted or otherwise damaged kernels.	Reasonably free.	About 2 per cent.	10
No. 3 Alberta Winter.	57	do.			do.	About 2½ per cent.	20

¹ Practically free.

NOTE.—All winter wheat below No. 3 Alberta Winter in value may be classed in the lower grades of Red Spring Wheat, according to quality.

SCHEDULE 1.—STATUTORY GRADES OF WESTERN GRAIN—Continued
AMBER DURUM

Number and name of grade	Minimum weight per bushel in pounds	Variety of grain	Percentage by weight of hard vitreous kernels	Standard of quality	Maximum limits of—			Total, including Red Durum	Per cent
					Foreign material other than dockage	Wheats of other classes	Per cent		
No. 1 C, W, Amber Durum,	62	Mindum or equal to Mindum,	76	Standard of quality Well matured, Practically free from damaged kernels, .....do..... Reasonably well matured, Reasonably free from damaged kernels, Reasonably well matured, but excluded from preceding grades on account of frosted or otherwise damaged kernels, Frosted or otherwise damaged kernels. .....do..... Excluded from preceding grades on account of damage or light weight, .....do.....	Matter other than cereal grains	Total, including cereal grains	Red Durum	5	
No. 2 C, W, Amber Durum,	60	.....do.....	60		Free	About ½ per cent.	.....do.....	5
No. 3 C, W, Amber Durum,	58	Amber Durum.....	30		.....do.....	About 2 per cent.	.....do.....	10
No. 4 C, W, Amber Durum,	56	.....do.....			Reasonably free	About 2½ per cent.	.....do.....	10
No. 5 C, W, Amber Durum,	54	.....do.....			.....do.....	About 3 per cent.	.....do.....	10
No. 6 C, W, Amber Durum,		.....do.....			.....do.....	Reasonably free	.....do.....	10

RED DURUM WHEAT

All Red Durum and any other wheats containing over 10 per cent of Red Durum shall be classified as "Red Durum" irrespective of quality.

WHITE SPRING WHEAT

Number and name of grade	Minimum weight per bushel in pounds	Variety of grain	Percentage by weight of hard vitreous kernels	Standard of quality	Maximum limits of—				
					Foreign material other than dockage		Wheats of other classes		
					Matter other than cereal grains	Total, including cereal grains	Durum		
No. 1 C. W. White Spring.	60	Quality or equal to White Spring	65	Well matured, practically free from damaged kernels.	Free	Practically free.	Per cent 1	Total, including Durum	Per cent 3
No. 2 C. W. White Spring.	58	Wheat of good milling quality.	50	Reasonably well matured, reasonably free from damaged kernels.	do	Reasonably free. Not more than about 1 per cent.	2	5	5
No. 3 C. W. White Spring.	57	White Spring Wheat of fair milling quality.	25	do	Reasonably free.	Reasonably free. Not more than about 2 per cent.	4	10	10

NOTE.—All White Spring Wheat excluded from the preceding grades on account of admixtures, frosted, or otherwise damaged shall be classed in the Mixed Wheat grades according to the standard requirements.

MIXED WHEATS

Grade name	Varieties	Definition
No. 1 Mixed Wheat.	Red, or White Spring, or Winter.	A mixture of Red or White Spring or Winter Wheat, any variety predominating, equal to Nos. 1, 2, or 3 Wheat, excluded from any of the recognized grades on account of such mixtures. May contain Red Durum not exceeding 5 per cent.
No. 2 Mixed Wheat.	do	A mixture of Red or White Spring or Winter Wheat, any variety predominating, below No. 3 Wheat and above Feed, excluded from any of the recognized grades on account of such mixtures. May contain Red Durum up to 10 per cent.
No. 3 Mixed Wheat.	Spring, Winter, and Durum.	A mixture of Spring or Winter and Durum Wheat, equal to Nos. 1, 2, or 3 Wheat, excluded from any of the recognized grades on account of admixture of Amber Durum or Red Durum. Red Durum not to exceed 10 per cent.
No. 4 Mixed Wheat.	do	A mixture of Spring or Winter and Durum Wheat, below No. 3 Wheat and above Feed, excluded from any of the recognized grades on account of Amber Durum or Red Durum. Red Durum not to exceed 10 per cent.
No. 5 Mixed Wheat.	Amber Durum, Spring or Winter.	A mixture of Amber Durum and Spring or Winter Wheat, equal to Nos. 1, 2, or 3 Wheat, excluded from any of the recognized grades on account of Spring, Winter, or Red Durum. Red Durum not to exceed 10 per cent.
No. 6 Mixed Wheat.	do	A mixture of Amber Durum and Spring or Winter Wheat, below No. 3 Wheat and above Feed, excluded from any of the recognized grades on account of Spring, Winter, or Red Durum. Red Durum not to exceed 10 per cent.

SCHEDULE I.—STATUTORY GRADES OF WESTERN GRAIN—Continued

MIXED GRAIN

No. 1 Mixed Grain: Wheat and other cereal grains and/or wild oats—wheat predominating—excluded from any of the recognized grades on account of mixtures of other cereal grains and wild oats; reasonably clean.
 No. 2 Mixed Grain: Rye and other cereal grains and/or wild oats—rye predominating—excluded from any of the recognized grades on account of mixtures of other cereal grains and wild oats; reasonably clean.
 No. 3 Mixed Grain: Barley or oats and other cereal grains and/or wild oats—barley or oats predominating—excluded from any of the recognized grades on account of mixtures of other cereal grains and wild oats; reasonably clean.

OATS

Number and name of grade	Minimum weight per bushel in pounds	Variety of grain	Standard of quality	Maximum limits of—			
				Seeds	Wild oats	Other grains	Total not to exceed—
No. 1 C. W. White	38	85 per cent White.	Well matured. Practically free from damage.	About ½ per cent.	About 1 per cent.	Per cent free.	Per cent
No. 2 C. W. White	36	90 per cent White.	do. do.	About 1 per cent.	About 2 per cent.	2	3
No. 3 C. W.	34	Domestic oats, any variety.	Reasonably well matured. Practically free from damage.	do.	About 4 per cent.	4	6
Special feed		do.	Reasonably well matured and sound except as to frost.	About ½ per cent.	About 1 per cent.	4	5
Ex. 1 feed	38	do.	Reasonably well matured, but frosted, stained, or otherwise damaged. May contain 2 per cent heat damage.	About 1 per cent.	About 2 per cent.	4	6
No. 1 feed.	34	do.	Frosted, immature, stained, or otherwise damaged. May contain 3 per cent heat damage.	1½ per cent.	7 per cent.	8	12
No. 2 feed.	28	do.	Light weight, immature, damaged. May contain 5 per cent heat damage.	2 per cent.	12 per cent.	20	22
No. 3 feed.		do.	Excluded from any recognized grades of grain.	3 per cent.	25 per cent.	30	33
Mixed feed oats.		Wild oats or oat scalings.		3 per cent chaff, dust, or weed seeds.		49	49

BARLEY

Number and name of grade	Minimum weight per bushel in pounds	Variety of grain	Minimum percentage of varieties or type	Standard of quality	Maximum limits of—				Total not to exceed—
					Seeds	Wild oats	Other grains	Per cent (%)	
No. 1 C. W. Six-Row.	50	Variety or type equal in value for malting purposes to O. A. C. 21.	95	Sound.	Free	Free	Practically free.	1	
No. 2 C. W. Six-Row.	49	do.	95	do.	About ¼ per cent.	About ½ per cent.	About 1 per cent.	1½	
No. 3 ex. C. W. Six-Row.	48	Equal in value for malting purposes to O. A. C. 21.	90	do.	do.	do.	1½ per cent.	1½	
No. 1 C. W. Two-Row.	52	Variety or type equal in value for malting or peating purposes to Canadian Thorpe.	95	do.	Free	Free	Practically free.	(1)	
No. 2 C. W. Two-Row.	50	do.	95	do.	About ¼ per cent.	About 1½ per cent.	About 1 per cent.	1	
No. 3 ex. C. W. Two-Row.	48	Equal in value for malting or peating purposes to Canadian Thorpe.	90	do.	do.	About ½ per cent.	About 1½ per cent.	1½	
No. 1 C. W. Trebl.	50	Trebl type.	95	do.	Free	Free	Practically free.	(1)	
No. 2 C. W. Trebl.	49	do.	95	do.	About ¼ per cent.	About ½ per cent.	About 1 per cent.	1	
No. 3 ex. C. W. Trebl.	48	do.	90	do.	do.	do.	About 1½ per cent.	1½	
No. 3 C. W.	47	Any variety or type or combination of varieties or types.		Slightly frosted, immature, weather stained, shrunk and otherwise damaged but sweet.	1½ per cent.	6 per cent.	6 per cent.	6	
No. 4 C. W.	46	do.		Damaged or stained but sweet.	3 per cent.	10 per cent.	10 per cent.	10	
No. 5 C. W.	42	do.		Damaged or badly weathered.	do.	18 per cent.	18 per cent.	18	
No. 6 C. W.				Excluded from preceding grades on account of weight or admixtures. May contain 5 per cent of heat damage.	do.	25 per cent.	24 per cent.	25	

¹ Practically free.

Note.—Grades Nos. 1, 2, and 3 extra C. W. barley shall apply to barley that is of good utility value for malting purposes and for these grades "sound" shall mean free from frosted, sprouted, heated, musty, or artificially dried grain, and shall be practically free from broken, skinned, or otherwise damaged grain.

SCHEDULE 1.—STATUTORY GRADES OF WESTERN GRAIN—Continued
FLAXSEED

Number and name of grade	Minimum weight per bushel, in pounds	Maximum weight of damaged grains, by weight	Standard of quality	Standard of cleanness
No. 1 C. W.	51	12½	Matured, dry and sweet.	Clean, commercially pure seed.
No. 2 C. W.	50	25	do.	Do.
No. 3 C. W.	47		Dry, may contain 5 per cent heat damage.	Do.
No. 4 C. W.			Dry, may contain 10 per cent heat damage.	Do.

FLAX AND BROKEN GRAIN

Flax and broken grain shall be composed of flax mixed with broken grain of any description that can not be classified under any recognized grades. Flax predominating.

RYE

Number and name of grade	Maximum weight per bushel, in pounds	Standard of quality	Percentage of ergot after dockage removed	Maximum limits of—		
				Matter other than cereals	Grains other than wheat	Total foreign matter, including wheat
No. 1 C. W.	58	Sound.	Free.	Free.	Per cent (1)	Per cent (1)
No. 2 C. W.	56	do.	Practically free.	About ¼ per cent.	1½	2
No. 3 C. W.	55	Reasonably sound. Slightly damaged.	¼ per cent.	About 1 per cent.	3	5
No. 4 C. W.		Damaged with not more than about 5 per cent heat damage.	do.	About 2 per cent.	7	10
Ergot rye.		Excluded from preceding grades on account of ergot.	Over ¼ per cent.	do.	7	10
Ergot rye and other grains.		Excluded from preceding grades on account of admixture of other grains.	do.	do.	(2)	do.

¹ Practically free.

² Rye predominating.

BUCKWHEAT

Number and name of grade	Minimum weight per bushel, in pounds	Standard of quality	Maximum limits of—				Total foreign matter
			Seeds	Wild oats	Other grains	Per cent ⁽¹⁾	
No. 1 C. W.	60	Well matured. Practically free from damage.	Free.	Free.	Practically free.	2	
No. 2 C. W.	48	Well matured, reasonably free from damage.	do.	Practically free.	About 2 per cent.	4	
No. 3 C. W.	45	Reasonably well matured, reasonably free from damage.	do.	Reasonably free.	About 3 per cent.	4	
No. 4 C. W.	-----	Damaged, with not more than about 5 per cent of heat damage.	Practically free.	do.	About 5 per cent.	6	

¹ Practically free.

SCHEDULE 2. STATUTORY GRADES OF EASTERN GRAIN

SPRING WHEAT

Grade name	Minimum weight in pounds per bushel measure	Standard of quality	Standard of cleanness
No. 1 Spring.....	60	Sound.....	Clean.
No. 2 Spring.....	58	do.....	Reasonably clean.
No. 3 Spring.....	56	do.....	Do.
No. 4 Spring.....		Fit for warehousing.....	

GOOSE WHEAT

Grade name	Minimum weight in pounds per bushel measure	Variety	Standard of quality	Standard of cleanness
No. 1 Goose.....	61	Goose Wheat.....	Sound and plump.....	Clean.
No. 2 Goose.....	59	do.....	Sound.....	Reasonably clean.
No. 3 Goose.....	55	do.....	Reasonably sound.....	Do.
No. 4 Goose.....		do.....	Fit for warehousing.....	

WHITE WINTER WHEAT

Grade name	Minimum weight in pounds per bushel measure	Variety	Standard of quality	Standard of cleanness	
				Maximum permissible percentage of other wheats	Freedom from other matter
No. 1 White Winter..	60	White Winter..	Sound and plump.	<i>Per cent</i> 5	Clean.
No. 2 White Winter..	58	do.....	Sound.....	10	Reasonably clean.
No. 3 Winter.....	56	Winter.....	Reasonably sound.		Do.
No. 4 Winter.....		do.....	Fit for warehousing.		

RED WINTER WHEAT

No. 1 Red Winter....	60	Red Winter....	Sound and plump.	5	Clean.
No. 2 Red Winter....	58	do.....	Sound.....	10	Reasonably clean.

MIXED WINTER WHEAT

No. 1 Mixed Winter...	60	Mixed Winter...	Sound and plump.	5	Clean.
No. 2 Mixed Winter...	58	do.....	Sound.....	10	Reasonably clean.

SCHEDULE 2. STATUTORY GRADES OF EASTERN GRAIN—Continued

WHITE CORN

Grade name	Minimum weight in pounds per bushel measure	Variety	Standard of quality	Standard of cleanness		Maximum moisture
				Maximum permissible percentage of other corns	Freedom from other matter	
No. 1 White	57	White corn	Sound, cool, and sweet.	<i>Per cent</i> 5	Clean	<i>Per cent</i> 16
No. 2 White	55	do	do	5	Reasonably clean	16
No. 3 White	53	do	Cool and sweet	5	do	19

YELLOW CORN

No. 1 Yellow	57	Yellow corn	Sound, cool, and sweet.	5	Clean	16
No. 2 Yellow	56	do	do	5	Reasonably clean	16
No. 3 Yellow	53	do	Cool and sweet	5	do	19

MIXED CORN

No. 1 Mixed	57	Mixed corn	Sound, cool, and sweet.	5	Clean	16
No. 2 Mixed	55	do	do	5	Reasonably clean	16
No. 3 Mixed	53	do	Cool and sweet	5	do	19

WHITE OATS

Grade name	Minimum weight in pounds per bushel measure	Variety	Standard of quality	Standard of cleanness
No. 1 White	34	White Oats	Sound	Clean.
No. 2 White	32	do	do	Reasonably clean.
No. 3 White	30	do	do	
No. 4 White		do	Reasonably sound	

BLACK OATS

No. 1 Black	34	Black Oats	Sound	Clean.
No. 2 Black	32	do	do	Reasonably clean.
No. 3 Black	30	do	do	
No. 4 Black		do	Reasonably sound	

MIXED OATS

No. 1 Mixed	34	Black and White Oats	Sound	Clean.
No. 2 Mixed	32	do	do	Reasonably clean.
No. 3 Mixed	30	do	do	
No. 4 Mixed		do	Reasonably sound	

WHITE CLIPPED OATS

No. 1 White Clipped	38	White Clipped Oats	Sound	Clean.
No. 2 White Clipped	36	do	do	Reasonably clean.
No. 3 White Clipped	34	do	do	
No. 4 White Clipped	32	do	Reasonably sound	

SCHEDULE 2. STATUTORY GRADES OF EASTERN GRAIN—Continued

RYE

Grade name	Minimum weight in pounds per bushel measure	Standard of quality	Standard of cleanness
No. 1 Rye.....	58	Sound.....	Clean. Reasonably clean.
No. 2 Rye.....	56	do.....	
No. 3 Rye.....	55	do.....	
No. 4 Rye.....		Damaged.....	

BARLEY

No. 1 Barley.....	48	Sound, bright, and plump.....	Clean. Reasonably clean. Do.
No. 2 Barley.....	48	Reasonably sound, bright, and plump.....	
No. 3 Extra Barley.....	47	Sound, but slightly weathered.....	
No. 3 Barley.....	45	Shrunken and weather stained.....	
No. 4 Barley.....		Badly weathered.....	

WHITE OR BLACK-EYED PEAS

Grade name	Minimum weight in pounds per bushel measure	Variety	Standard of quality	Standard of cleanness
No. 1 Peas.....	64	White or black-eyed peas.	White, sound, not worm-eaten, and free from bugs.	Clean.
No. 2 Peas.....	62	do.....	Reasonably sound, and reasonably free from worm-eaten and buggy peas.	Reasonably clean.
No. 3 Peas.....	60	do.....	Worm-eaten or buggy peas.	

MARROWFAT PEAS

No. 1.....	64	Marrowfat peas.....	White, sound, not worm-eaten, and free from bugs.	Clean.
No. 2.....	62	do.....	Reasonably sound, and reasonably free from worm-eaten and buggy peas.	Reasonably clean.
No. 3.....	60	do.....	Worm-eaten or buggy peas.	

MIXED PEAS

No. 1.....	64	Mixture.....	White, sound, not worm-eaten, and free from bugs.	Clean.
No. 2.....	62	do.....	Reasonably sound, and reasonably free from worm-eaten and buggy peas.	Reasonably clean.
No. 3.....	60	do.....	Worm-eaten or buggy peas.	

SCHEDULE 2. STATUTORY GRADES OF EASTERN GRAIN—Continued

BUCKWHEAT

Grade name	Minimum weight in pounds per bushel measure	Standard of quality	Standard of cleanness
No. 1 Buckwheat.....	50	Sound and dry.....	Clean. Do.
No. 2 Buckwheat.....	48	do.....	
No. 3 Buckwheat.....	45	Reasonably sound.....	
No. 4 Buckwheat.....		Damaged.....	

FLOURS

Flours made by blending flours from different grains are permitted if described accordingly, but the inspection and sale act (secs. 69 and 78) makes it illegal to mix or blend flour or meal with any foreign substance.

There are no special restrictions placed on the importation of or trading in flour in Canada.

Regulations under the food and drugs act made by order in council February 6, 1928, governing grain products set up the following definitions and standards:

FOOD AND DRUG REGULATIONS OF FEBRUARY 6, 1928

2. Meal is the clean, sound product made by grinding grain.

3. Flour is the fine, clean, sound product made by bolting wheat meal, and contains not more than 13.5 per cent of moisture, not less than 1.25 per cent of organic nitrogen, nor more than 2 parts per million of nitrite reacting nitrogen, not more than 1 per cent of ash, and not more than 0.50 per cent of fiber.

4. Bleached flour is flour which has undergone processing for the purpose of making it lighter in color. The residual nitrite reacting nitrogen must not exceed 5 parts per million. The presence of more than 2 parts per million of nitrite reacting nitrogen in flour shall be held to be proof of its having been bleached by oxides of nitrogen.

NOTE.—Nitrite reacting nitrogen is calculated as sodium nitrite (NaNO_2), which for the purposes of this definition is identical with nitrogen.

5. Ground gluten is the clean, sound product made from wheat flour by removal of starch, and contains not more than 10 per cent of moisture, and, calculated on the water-free basis, not less than 14.2 per cent of nitrogen, not more than 15 per cent of nitrogen-free extract (using protein factor 5.7), and not more than 5.5 per cent of starch, as determined by the diastase method.

6. Gluten flour is the clean, sound product made from wheat flour by the removal of a large part of the starch, and contains not more than 10 per cent of moisture, and, calculated on the water-free basis, not less than 7.1 per cent of nitrogen, not more than 56 per cent of nitrogen-free extract (using protein factor 5.7), and not more than 44 per cent of starch as determined by the diastase method.

7. Diabetic foods offered for sale as breads, biscuits, cakes, or otherwise, must contain not more than half as much glycogenic carbohydrates as the normal food of the same class. Any statement on the label or in advertisements which gives the impression that any single food in unlimited quantity is suitable for the diabetic patient shall be held to be false and misleading.

8. Maize meal, corn meal, Indian meal is meal made from sound maize grain, and contains not more than 14 per cent of moisture, not less than 1.12 per cent of organic nitrogen, and not more than 1.6 per cent of ash.

9. Rice is the hulled or hulled and polished grain of *Oryza sativa*.

10. Rice flour is the clean, sound product made by bolting rice meal, and contains not more than 15 per cent of moisture, not less than 1 per cent of organic nitrogen, and not more than 1 per cent of ash.

11. Oatmeal is meal made from hulled oats, and contains not more than 12 per cent of moisture, not more than 1.8 per cent of crude fiber, not less than 2 per cent of organic nitrogen, and not more than 2.2 per cent of ash.

12. Rye flour is the fine, clean, sound product made by bolting rye meal, and contains not more than 13.5 per cent of moisture, not less than 1.36 per cent of organic nitrogen, and not more than 1.25 per cent of ash.

13. Buckwheat flour is bolted buckwheat meal, and contains not more than 12 per cent of moisture, not less than 1.28 per cent of organic nitrogen, and not more than 1.75 per cent of ash.

14. Cornstarch is the starch obtained from maize or Indian corn (*Zea mays*) and contains not less than 84 per cent of actual starch, and not more than 13 per cent of moisture, not more than 1 per cent of ash, and not more than 2 per cent of substances other than starch and moisture.

Bleaching is permitted under section 4 of the food and drugs regulations, quoted above.

Baking powder is permitted as a leavening agent, but self-rising flours must be marked as such. Under the food and drugs act the following standards are prescribed regarding baking powder and baking-powder materials:

1. Baking powder is essentially a mixture of sodium bicarbonate with an acid, either free or in combination as an acid salt, together with starch or other neutral material, intended to be used as a leavener in baking, the leavening agent being the carbon dioxide liberated by interaction of the acid component with the sodium bicarbonate under the conditions of baking.

2. The acid materials employed in the manufacture of baking powders shall be in themselves harmless to health, and the compounds resulting from their interaction with sodium bicarbonate shall also be harmless to health.

3. Baking powder must be capable of yielding 10 per cent of its weight of carbon dioxide when tested by the method prescribed in Section XVIII. [Not given here.]

4. Cream of tartar is essentially an acid salt obtained from the crude tartar deposited during the fermentation of grape juice. It contains at least 88 per cent of potassium bitartrate.

5. Pure cream of tartar contains not less than 99 per cent of potassium bitartrate.

6. The proportion of arsenic (arsenious oxide, As_2O_3) in the following articles shall not exceed the limitation here specified in each case:

	Parts per million
Tartaric acid.....	1
Cream of tartar.....	2
Sodium bicarbonate.....	2
Calcium phosphate.....	5
Sodium phosphate.....	5
Baking powder.....	2

Certificates of analysis or quality are not required for grain products shipped to Canada.

Under the inspection and sale act, flour imported into Canada or manufactured or sold or offered for sale therein may be inspected by a Dominion Government inspector on application by the owner or possessor of the shipment, if it is suspected that it does not meet the standards set up for Canadian flour.

Section 7 of the food and drugs act specifies: "Food or drug shall be deemed to be misbranded within the meaning of this act if, in package form, sealed or put up by the manufacturer or producer, and bearing his name and address, the contents of each package are not conspicuously and correctly stated within limits of variability to be fixed by regulations as in this act provided, in terms of net weight, measure, or number, upon the outside of this package." Exceptions provided are for packages of a gross weight under 2 ounces and

containers of standard size. Section 55 of the inspection and sale act provides: "The inspector or deputy inspector shall examine each and every barrel of flour or meal offered for inspection, and shall in no case brand or mark the same, unless the name of the manufacturer or packer, the place of packing, the quality of the flour or meal, and the tare and net weight are branded or marked legibly thereon." Sections 62 to 65 and sections 76 and 77 of the inspection and sale act refer specifically to requirements for the marking of containers in which flour is packed, with emphasis on gross weight, net weight, and country of origin.

In section 62 of the inspection and sale act it is specified that every barrel and half barrel of flour shall contain net weights of 196 and 98 pounds, respectively. There are no further regulations in effect governing the size of packages which may be offered for sale, other than that the weight of the contents of any package shall refer to net weight. Flour for export is usually packed in barrels, and packages containing the following net weights are in general use for domestic sale: $3\frac{1}{2}$ pounds, 7 pounds, 12 pounds, 14 pounds, 24 pounds, 49 pounds, and 98 pounds.

The provisions of the inspection and sale act (ch. 100 of the consolidated laws of Canada) in regard to flours, meals, etc., are found in Part II of this act, as follows ("the minister" being the Minister of Trade and Commerce):

INSPECTION AND SALE ACT, PART II

FLOUR, MEAL AND FEED

Interpretation

48. In this part, unless the context otherwise requires—

(a) "Feed" means and includes the feeds or mixed or unmixed meals or other feeding products made from the entire grains of wheat, rye, barley, oats, Indian corn, buckwheat, or flaxseed or other seeds, or other feeding stuffs, and the bran and middlings from wheat, rye, oats, peas, Indian corn, buckwheat, flax, or sugar beet;

(b) "Meal" includes oatmeal, corn meal, and rye meal. (R.S., ch. 85, sec. 149; 1914, ch. 36, sec. 2.)

Application

49. This part applies to flour, meal, and feed imported into Canada, or manufactured or sold or offered for sale therein, and to the reinspection or reweighing of such flour, meal, and feed at any place to which it is removed within Canada, whenever such reinspection or reweighing is declared by the Governor in Council to be necessary in the public interest. (1914, ch. 36, sec. 3.)

Inspection and branding

50. All flour or meal submitted for inspection under this part shall be branded or marked by the inspector in accordance with the grade or quality determined by him or the deputy inspector. (R.S., ch. 85, sec. 151.)

51. The inspector or deputy inspector shall examine and inspect every barrel and half barrel of flour or meal on application made for that purpose by the owner or possessor thereof, and shall ascertain the quality and condition thereof by boring the head of each barrel or half barrel, and proving the contents to the whole depth thereof, by an instrument for that purpose, not exceeding five-eighths of an inch in diameter within its gage or bore, and after inspecting such flour or meal the inspector or deputy inspector shall cause the hole bored in each barrel or half barrel for inspection to be well and sufficiently plugged.

2. Such inspection may be made either at the store or warehouse of such inspector, or at some store within the limits of the place for which the inspector is appointed, at the option of the owner or possessor of such flour or meal.

3. Each inspector may provide and keep, in some convenient situation in the place for which he is appointed, a proper store or warehouse for the reception and inspection of flour and meal. (R.S., ch. 85, sec. 152.)

52. Every inspector and deputy inspector shall provide and have a sufficient number of iron or other metal brands; and in the inspection of flour and meal shall—

(a) Immediately after inspection, brand or mark on each and every barrel or half barrel of flour and meal, the words "Toronto," "Montreal," "Quebec," "Halifax," "St. John," or the name of any other place where the inspection is made, and the initial of the Christian name and the surname at full length of the inspector, with the quality of the flour and meal, as hereinafter directed;

(b) On each and every barrel or half barrel of flour or meal which on inspection is found sour, but is otherwise not damaged and is of merchantable quality, brand or mark the word "sour" in letters as large as those upon the rest of the brand or mark in addition to the brand or mark designating the quality;

(c) Whenever flour or meal is found to be of unsound or unmerchantable quality from other causes, brand or mark the word "rejected" at full length, in plain, legible characters, in addition to the brand or mark designating the quality.

(d) Whenever flour or meal inspected appears to be of a quality inferior to that indicated by the brand or other mark of the manufacturer, and not to be thereby properly designated, erase and correct the same;

(e) Brand or mark on each barrel or half barrel of flour or meal inspected by him the month and year in which it is inspected, with the quality of flour or meal therein; and

(f) Brand or mark all the said brands and other marks on one head of the barrel or half barrel.

2. For such inspection and branding or marking, the person who required the inspection thereof shall pay to the inspector for each and every barrel and half barrel of flour or meal so inspected and branded or marked, the sum of 2 cents, exclusive of the charge for cooerage, before such flour or meal is removed; and when any less quantity than 100 barrels of flour or meal is offered for inspection at one time the inspector shall be entitled to receive the full fees that would accrue to him on 100 barrels. (R.S., ch. 85, sec. 153.)

53. As soon as any flour or meal is inspected, a bill of inspection shall be furnished by the inspector or deputy inspector without fee or reward, specifying neatly and legibly the quantity and quality ascertained by inspection, the gross weight of 5 per cent thereof, and the tare of 1 per cent thereof, and the charges therefor, and the name of the mill at which the flour or meal was manufactured. (R.S., ch. 85, sec. 154.)

54. All flour or meal which has been so inspected, branded, or marked in one month or year and reinspected and examined in another shall bear, in addition to such previous brand or mark, the brand and mark of the year and month when last inspected. (R.S., ch. 85, sec. 155.)

55. The inspector or deputy inspector shall examine each and every barrel of flour or meal offered for inspection, and shall in no case brand or mark the same unless the name of the manufacturer or packer, the place of packing, and the quality of the flour or meal, and the tare and net weight are branded or marked legibly thereon. (R.S., ch. 85, sec. 156.)

56. The inspector or deputy inspector shall note in his certificate the character of any unsoundness in the flour or meal to which it relates, such as "musty."

2. When flour has been wet and the wet part removed by the inspector or owner, as the case may be, the inspector shall note in his bill of inspection "cleaned."

3. When the inspector, in his judgment, deems it necessary to strip or empty out the flour to find out if there is the proper weight of flour in any cask, he shall be entitled to 2 cents for each barrel so stripped or emptied, if it proves to be of short weight, in addition to the 2 cents per barrel for inspecting and branding. (R.S., ch. 85, sec. 157.)

57. The inspector or deputy inspector shall, if required, deliver all flour or meal taken from any barrel or half barrel, by the instrument used for the purpose of inspection, to the person requiring such inspection. (R.S., ch. 85, sec. 158.)

58. The inspector or deputy inspector shall govern himself, as far as is possible, by the standards of quality for each description of flour or meal, and shall brand or mark, within a space not exceeding 14 inches long by 8

inches broad, on every barrel and half barrel of flour or meal inspected by him, all brands and marks required by this part. (R.S., ch. 85, sec. 159.)

59. Whenever flour is sold by sample and the inspector or deputy inspector is requested by the owner or the purchaser of such flour to inspect the same by such sample, he shall, notwithstanding anything in this part contained, inspect the same accordingly, and, instead of branding or marking the barrels as hereinbefore provided, he shall certify on the bill of inspection whether the whole or a portion only, and, in the latter case, what portion, of the flour is equal to the sample delivered to him for the purpose of making the inspection, and he shall also certify as to the weight and soundness of the flour. (R.S., ch. 85, sec. 160.)

60. In branding or marking the different qualities or descriptions of flour, the same shall be designated as follows:

That of a very superior quality (roller process) by the words "patent (winter wheat)," "patent (spring wheat)";

That of the second quality (roller process) by the words "straight roller";

That of the third quality, by the word "extra";

That of the fourth quality, by the word "superfine";

That of a fifth quality, by the word "fine";

That of another quality by the words "strong bakers." (R.S., ch. 85, sec. 161.)

61. In branding or marking the different qualities of rye flour, Indian corn meal or oat meal, the words "rye flour," "Indian corn meal," or "oat meal" (as the case may be) shall be plainly branded or marked on every barrel and half barrel to designate the grain from which the same is made.

2. The qualities shall be designated as follows:

The superior quality of rye flour, by the word "superfine";

The second quality, by the word "fine";

The superfine qualities of Indian corn meal or oat meal, by the word "first";

The second quality, by the word "second"; and

The third quality, by the word "third." (R.S., ch. 85, sec. 162.)

62. Every barrel and half barrel of any article mentioned in this section shall contain, respectively, that net weight of the article which is shown in this subsection opposite the name of such article, that is to say:

Description of article	Net weight in Dominion standard pounds	
	Barrel	Half barrel
Flour.....	196	98
Meal.....	196	98
Rolled oats.....	180	90
Rolled wheat.....	100	50

2. When any such article is contained in a wooden or other package other than a barrel or a half barrel, the net weight of the article contained in the package shall be taken to be the weight of the article.

3. When any such article is contained in a bag, sack, or similar package, the weight of the contents thereof shall be taken to be the weight of the article. (1914, ch. 36, sec. 4.)

63. Every barrel or half barrel of flour, meal, rolled oats, or rolled wheat, packed for sale, shall, by painting or branding on one end thereof, be plainly marked—

(a) With the initials of the Christian names and the surname at full length of the packer or the person for whom such barrel or half barrel is packed, and with the place of business of such packer or person; or where such barrel or half barrel is packed by or for a copartnership or incorporated company, with the firm name of such copartnership or the corporate name of such company and with the place of business of such copartnership or company;

(b) With the brand and weight of the flour or meal therein contained; and

(c) With the tare of the barrel or half barrel. (1914, ch. 36, sec. 5.)

64. Every bag, sack, or similar package of flour, meal, rolled oats, rolled wheat, or feed shall be plainly marked—

(a) With the initials of the Christian names and the surname at full length of the packer or person for whom such bag or package is packed, and with the

place of business of such packer or person; or, where such bag, sack or other package is packed by or for a copartnership or incorporated company, with the firm name of such copartnership or the corporate name of such company and with the place of business of such copartnership or company; and

(b) With the brand and the weight of the contents of the bag, sack, or package.

(c) The provisions of paragraph (b) as to brand shall not apply to feed, but the composition of the feed in each container shall be stated. (1914, ch. 36, sec. 6.)

65 The provisions of sections 63 and 64 of this act shall not apply—

(a) When flour, meal, rolled oats, rolled wheat, or feed is, in the presence of the purchaser, and for his own use, weighed and put into the barrel, half barrel, bag, sack, or other package; nor

(b) When any of those articles is sold for export out of Canada, if the purchaser requests that the marks, or any mark, required by the said sections be not put upon the barrel, half barrel, bag, sack, or other package. (1914, ch. 36, sec. 7.)

66. All flour, meal, rolled oats, or rolled wheat, which is packed in barrels in Canada for sale, shall be packed in good and strong barrels or half barrels, of seasoned oak, elm, or other hardwood, basswood or other suitable timber.

2. Such barrels and half barrels shall be well made, well seasoned, and sufficiently hooped, and the whole well secured by nails. (1914 ch. 36, sec. 8.)

67. The inspector or deputy inspector shall ascertain by examination the weight of the flour or meal in every barrel, half barrel, bag, sack, or package which he suspects not to contain the full weight required by this part, and if it does not contain such full weight he shall cause it to be filled up at the expense of the person requiring such flour or meal to be inspected so as to contain the weight required by this part, and he shall, when required, certify the expense thereby incurred. (R.S., ch. 85, sec. 166; 1914, ch. 36, sec. 9.)

68. The inspector or deputy inspector shall weigh such proportion of every lot of flour, meal, or feed offered for inspection, and not less than 10 per cent of each lot, as is necessary to verify whether the contents come up to the weight required by law, and shall enter such weight on his inspection bill.

2. If such lot, or any part thereof, is deficient in legal weight, then he shall make or cause the deficiency to be made good by or at the expense of the owner thereof, so that each and every barrel shall contain the weight required by law.

3. The inspector or deputy inspector shall, when required, certify the cost incurred thereby. (R.S., ch. 85, sec. 167; 1914, ch. 36, sec. 10.)

69. If, upon the inspection of any barrel or half barrel of flour or meal, the inspector or deputy inspector discovers any foreign substance mixed or blended therewith, or packed therein, he shall forthwith seize and detain the package and make report thereon under oath to any justice of the peace.

2. Such justice may, if he sees fit, authorize the detention of the same in some safe place until the suit to be instituted for the penalty thereby incurred is determined. (R.S., ch. 85, sec. 168.)

Offenses and penalties

70. Every inspector or deputy inspector who does not, when required so to do, deliver to the person requiring the inspection all flour or meal taken from any barrel or half barrel by the instrument used for the purpose of such inspection shall be liable to a penalty of \$20 for each offense. (R.S., ch. 85, sec. 169.)

71. Every inspector or deputy inspector who neglects to examine and ascertain, as required by this part, the weight of flour, meal, or feed offered to him for inspection, or to cause the barrels, half barrels, bags, sacks, or other packages to be weighed as hereinbefore required, shall be liable to a penalty of \$40 for each offense, and shall also be liable for all damages which the buyer or seller of such flour or meal suffers in consequence of such neglect. (R.S., ch. 85, sec. 170; 1914, ch. 36, sec. 11.)

72. Every inspector or deputy inspector shall be liable to a penalty of 10 cents for each barrel or half barrel of flour or meal inspected and branded or inspected and marked by him which is marked or branded otherwise than is required by this part. (R. S., ch. 85, sec. 171.)

73. Every manufacturer or packer shall be liable to a penalty of 10 cents for each barrel or half barrel of flour or meal offered for sale or inspection which

is not branded, painted, or marked by him as required by this part, and this penalty shall be paid to the inspector before delivery of the flour or meal. (R. S., ch. 85, sec. 172; 1914, ch. 36, sec. 12.)

74. Every manufacturer or packer who undermarks the tare of any barrel or half barrel, or puts therein a less quantity of flour or meal than is branded thereon, shall incur a penalty of 10 cents for every barrel or half barrel so undermarked or deficient, unless such deficiency of weight appears to be occasioned by some accident unknown to such manufacturer or packer, or normal shrinkage due to natural causes, and happening after the packing of the barrel or half barrel. (R. S., ch. 85, sec. 173; 1914, ch. 36, sec. 13.)

75. Every person who offers for sale or exports any cask of flour in violation of the provisions of this part shall be liable to a penalty of 2 cents for each cask containing such flour so offered for sale or exported which is not of the description in this part required for barrels and half barrels. (R. S., chap 85, sec. 174.)

76. Every person who knowingly offers for sale any barrel or half barrel of flour or meal in which there is a less quantity of flour or meal than is branded thereon, shall be liable to a penalty of \$1 for every barrel or half barrel so deficient, without prejudice to the civil remedy of any person aggrieved for any damage sustained by him.

2. The burden of proof shall be on the person offering the flour or meal for sale. (R. S., ch. 85, sec. 175; 1914, ch. 36, sec. 14.)

77. Every person who sells, offers for sale, or has in his possession for sale any bag, sack, or similar package of flour, meal, rolled oats, rolled wheat, or feed, which is not marked in accordance with the requirements of section 64 of this act, shall be liable, on summary conviction, to a penalty of \$1 for every bag, sack, or package not so marked; without prejudice to the civil remedy of any person aggrieved for any damage sustained by him. (1914, ch. 36, sec. 15.)

78. Every person who willfully mixes or blends with any foreign substance any flour or meal by him packed for sale or exportation shall, for such offense, be liable to a penalty not exceeding \$100, and, if such penalty is recovered, the flour and meal in respect of which it has been incurred shall thereupon be forfeited and belong to the municipal corporation of the place.

2. No prosecution, suit, or action for the recovery of any such penalty shall be commenced after the end of one month from the seizure and report thereon made by the inspector or deputy inspector. (R. S., ch. 85, sec. 176.)

Returns

79. Every inspector shall, on Monday in every week, make out, sign, and transmit to the secretary of the board of trade or chamber of commerce for the city, county, or place, for which he is appointed, or if there is no such board then to the chairman of the board of examiners in such city or county, or in the county in which such place is situated, a statement of the quantity and quality of all flour and meal inspected or reinspected by him or by the deputy inspectors during the next preceding week, and of all flour or meal by him or them weighed during such week and found deficient in weight, or in respect of which the tare was falsely marked, and of the brand and manufacturers' names, and the amount of fines levied by him for the violation of this part.

2. A duplicate of every such statement shall also be sent to the Department of Trade and Commerce at Ottawa. (R. S., ch. 85, sec. 177; 1914, ch. 36, sec. 16.)

MACARONI AND SIMILAR FOOD PASTES

No regulations are provided governing the proportions or kinds of grain flours entering into the composition of macaroni and other food pastes.

The use of coloring matter in foods, in general, is permitted in accordance with the regulations prescribed in Part IV of the food standards under the food and drugs act. Coloring is prohibited, however, in macaroni and other alimentary pastes wherein its use involves deception. The provisions of Part IV just mentioned are as follows:

FOOD STANDARDS UNDER FOOD AND DRUGS ACT

COLORS IN FOOD

1. Food may be colored with certain harmless colors, provided the added color does not conceal damage nor make the food appear better or of greater value than it really is. (Sec. 7 (d) of the food and drugs act.)

The following colors may be added to food. These and no others may be used.

Natural colors.—Caramel, cochineal, saffron, chlorophyll, and other innocuous vegetable color extractives.

Artificial colors (coal-tar dyes).—

Name	British Index No. ¹	Schultz No. ²	Name	British Index No. ¹	Schultz No. ²
Red shades:			Yellow shades—Continued.		
Amaranth.....	184	107	Butter yellow.....	19	16
Ponceau 3R.....	80	56	Yellow AB.....	22	-----
Erythrosine.....	773	517	Yellow OB.....	61	-----
Orange shades:			Green shades:		
Orange I.....	150	85	Light green SF yellowish.....	670	435
Yellow shades:			Blue shades:		
Naphthol yellow S.....	10	4	Indigo carmine disulphonic acid.....	1180	692
Tartrazine.....	640	94			
Sudan I.....	24	11			

¹ Number in the color index of the Society of Dyers and Colorists, 1924.

² Schultz and Julius number (translated by A. G. Green, MacMillan Co., 1904).

The above coal-tar dyes must have been manufactured in specially pure form for food purposes, and must not contain arsenic in excess of 10 parts As₂O₃ per million reckoned upon the actual weight of coloring matter, nor heavy metals (iron excepted).

The proportion used must not exceed 2 grains of dye per pound of food (1 part in 3,500).

4. Coloring of the following foods has been allowed without label declaration, with the special limitation noted: Full whole milk cheese, ice cream and ices, confectionery (inclusive of jelly powders), butter, flavoring extract of lemon, smoked fish. * * *

5. Coloring is prohibited in the following foods, wherein its use involves uncontrollable deception: Macaroni and other alimentary pastes. * * *

6. In all cases except such as are mentioned in paragraphs 4 and 5, above, the presence of artificial coloring must be declared in easily legible type on the main panel of the main label.

The food and drugs act specifies in paragraph 15 of Section VII that "noodles, or any other alimentary paste such as macaroni, if offered for sale or sold as a product containing egg, shall contain, on the moisture-free basis, not less than 5.5 per cent of the solids of egg or of egg yolk."

COSTA RICA

There is no milling industry of importance in Costa Rica, which accounts for the lack of grain imports into that Republic. In 1930 a small quantity of wheat was imported, and there has been a varying demand for American corn, but no other American grains have been taken. Costa Rica is a steady market for American flour, almost all of its imports coming from the United States. Small quantities of rice, cornstarch, and macaroni also are imported from this country.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO COSTA RICA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....						37
Wheat flour.....	1,000 barrels.....	107	96	116	126	119	123
Corn.....	1,000 bushels.....	114	18	39	192	132	5

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Costa Rican import duties are stated in gold colones (par value, 46.53 cents United States currency) but are paid in paper colones at the rate of 1.8612 paper colones to the gold colon. As converted to United States currency the official ratio is 4 paper colones to the dollar. The duties in the second column of the table below were converted at that rate.

No preferential rates are provided in the Costa Rican tariff. Duties are based on gross weight; that is, the total weight of the goods and all packing. No sales or similar taxes are in effect.

Units of the metric system are in use.

Tariff No.	Article	Rate of duty †	
		In gold colones	In dollars ‡
ex102	Maize (corn) in grain.....	Free. §	Free. §
	Bran and other residue of wheat, linseed, or maize.....	Free.	Free.
104	Wheat in the grain.....	Per kilo gross 0.16	Per bushel 2.03
106	Barley, rye, oats, and other cereals in the husk; malt for beer and other uses..	.10	Per 100 pounds gross 2.12
107	Fine bran, and potato starch.....	.14	2.06
	Wheaten flour, fine quality.....	.25	Per barrel 10.36
	Same, inferior quality.....	.35	14.49
ex109	Flour of corn, oats, or other cereals, crushed wheat, oats and other cereals (Cream of Wheat and pearly bran), probably includes cornstarch.....	.16	Per 100 pounds gross 3.38
ex110	Rice: When the price in San Jose does not exceed—		
	For the first year (from Jan. 26, 1932), wholesale 31 colones per 46 kilos or retail 0.40 colon per pound.....	.28	5.92
	For the second year, wholesale 32 colones per 46 kilos or retail 0.40 colon per pound.....	.30	6.34
	For the third year, wholesale 33 colones per 46 kilos or retail 0.40 colones per pound.....	.32	6.75
	For the fourth and succeeding years, wholesale 34 colones or retail 0.40 colon per pound.....	.34	7.16
	NOTE.—When the prices stated above are increased, the import duty on rice automatically reverts to the former rate of 0.16 colon per gross kilo.		
ex112	Macaroni, vermicelli, spaghetti, and all feculent substances, alimentary or industrial, natural or prepared, not specified.....	.30	6.35

† Does not include surtaxes as follows: An additional surtax of 0.5 per cent of the declared value on wheat in the grain, wheat flour and fine bran, corn flour, oatmeal and other cracked cereals; rice and other products, specified above, 1 per cent of that value. There is also a port tax on all imports of 5 per cent of the duty in the Province of Limon and 2 per cent elsewhere.

‡ Converted to dollars at the rate of 1.8612 paper colones to the gold colon and 4 paper colones to the dollar.

§ Subject to wharfage tax of 0.01 colon per kilo through 1931, plus 0.02 colon per kilo.

¶ Rye, \$1.19 per bushel; barley, \$1.02 per bushel; oats, 68 cents per bushel.

Export duties.—No duties are collected on grain or grain products exported from Costa Rica.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

In the absence of a milling industry grinding grain products for exportation, the failure to provide for the temporary duty-free admission of grain and flour for exportation after further manufacture causes no inconvenience either to the Costa Rican importer or to the foreign exporter.

The import-certificate system is not in effect in Costa Rica.

MARKING

Shipments to Costa Rica are not required to bear an indication of country of origin, nor is it necessary to give the weight on the outside of packages. Marking may be done either with stencil or with brush.

DOCUMENTATION

The documents required for shipments to Costa Rica are the commercial invoice in triplicate and the ocean bill of lading. The commercial invoice of the shipper in triplicate is required on all freight shipments. Commercial invoices do not require consular certification.

The original commercial invoice must be made out in the Spanish language. All weights and measures should be indicated in units of the metric system, and a space or column left for remarks. The commercial invoice should also contain the following information: Name and complete address of the shipper; place and date of shipping; name and complete address of consignee; port of shipment; port of destination; vessel and date of sailing; marks and numbers; quantity and kind of packages; contents of each package listed by articles; net weight of each article and gross weight of each package; detailed price of each article and the sum of all expenses to port of destination; country of origin of merchandise, and the signature of the shipper or his authorized representative.

A signed declaration at the bottom of the commercial invoice to the effect that the values listed therein are true and correct is also required.

"To order" shipments are recognized in Costa Rica. To secure delivery of a "to order" shipment, the proper bill of lading must be presented at the customhouse, indorsed by the consignor or his legal representative. If for any reason the original bill of lading can not be presented at the time it is desired to clear the goods, the merchandise may be taken from the warehouse upon deposit of the value of the goods or a guaranty sufficient to protect the Government against claims.

Costa Rican consuls are forbidden by law to collect any fees whatever for the certification of shipping documents. However, a "consular tax" is collected at the Costa Rican customs on all shipments imported by freight. This tax varies in amount according to kind of goods.

On articles of prime necessity not produced in Costa Rica (includes wheat, wheat flour, bran, cornstarch, oats and other cereals, cracked wheat and oats and other cracked cereals) the fee is 1 per cent of the import duty; on prime materials of a kind produced in Costa Rica

(includes rice) the fee is 2 per cent of the import duty; and on general merchandise (includes macaroni, etc.) the fee is 4 per cent of the import duty.

See page 244 for information in regard to the required certificate of origin and quality required on shipments of flour to Costa Rica.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

The importation and trading in flour and grains is entirely free of restriction. It is understood that two or three firms bring in most of the flour imported into Costa Rica. A proposal to establish a Government flour monopoly has been reported.

The new food law of June 20, 1931, makes special regulations defining and regulating flour and other food products. The sections of this law which concern flours, baking powders, alimentary pastes, and the use of coloring matter in food products are as follows:

FOOD LAW OF JUNE 20, 1931

V (1). FLOURS

ART. 57. Under the name "flour" without other qualification shall be designated only the product of grinding of mature wheat, free from impurities and in a perfect state of conservation. Flour of other cereals must be denominated by a term signifying its origin, for example, corn flour, etc.

ART. 58. Flour should have the following requisites: It must contain no more than 13.5 per cent of humidity, determined at 100° C.; no less than 1 per cent of nitrogen; no more than 1 per cent of ash; no more than 0.5 per cent of crude fiber; nor present an acidity of more than 0.25 per cent expressed as lactic acid.

ART. 59. As "oat flour" is understood the product of grinding oats free from husks. It must contain no more than 12 per cent of humidity, nor more than 1.5 per cent of crude fiber, nor less than 2.25 per cent of nitrogen, nor more than 2.2 per cent of ash.

ART. 60. Barley flour should have the following requisites: It must contain no more than 13.5 per cent of humidity, no less than 1.35 per cent of nitrogen, nor more than 1.25 per cent of ash.

ART. 61. Corn flour (corn meal) should have the following requisites: It must contain no more than 14 per cent of humidity, no less than 1.1 per cent of nitrogen, nor more than 1.6 per cent of ash.

ART. 62. As "semolina" is understood the product of the grinding of hard wheat into fine grains. Semolinas of other cereals must be denominated by a term signifying their origin; for example, oat semolina, etc.

ART. 63. The various flours which circulate in commerce should not be altered by fermentation, acidification, or by the action of animal or vegetable parasites, nor bleached by harmful methods. Whoever permits the circulation in commerce of mixed flours should have declared on the label, in a very visible manner, the nature and the proportion of the flours which enter into the mixture.

V (3). ALIMENTARY PASTES.

ART. 69. Under the term "alimentary pastes" are understood the products obtained by the drying of an unfermented mass made from semolina or flour of hard wheat and one or more of the following substances: Water, salt, eggs, milk, or products derived from milk.

ART. 70. Under the term "egg pastes" will be considered only those alimentary pastes which contain at least 3.5 per cent of dried egg, calculated on the base of paste free from humidity, which corresponds approximately to a minimum of three eggs to the kilogram of flour.

ART. 71. Alimentary pastes may not contain more than 12 per cent of moisture.

ART. 72. When alimentary pastes are not made with flour or semolina of wheat, the kind of flour utilized should be declared on the label.

ART. 73. Alimentary pastes may be colored with vegetable coloring matter the use of which is permitted (in foodstuffs); the use of artificial coloring matter being prohibited. Egg paste may be colored only with the yolks of eggs.

ART. 74. [Protein pastes and biscuit makers' goods.]

ART. 75. However, in the products enumerated in the preceding article the following only may be used: Citric and tartaric acids, bicarbonate of soda, carbonate of ammonia, but not alum. In no case will the use of artificial coloring matter, artificial sweetenings, and the yolk of eggs preserved with preserving substances be tolerated.

XVIII. BAKING POWDER

ART. 217. By "baking powders" (artificial yeast) is meant the product obtained from the mixing of bicarbonate of soda with substances of acid reaction, which may be tartaric acid, its acid salts, and acid salts of phosphoric acid; flour or starch may or may not be added.

ART. 218. Baking powder should contain at least 12 per cent of carbonic anhydride; the sale of baking powders will not be permitted when containing soluble salts of aluminum (alum, etc.), bisulphites, or other harmful products.

XIX. COLORING MATTERS

ART. 219. The use of the following coloring matters is permitted with the restrictions in particular cases, which are specified in the law:

A. Vegetable and animal colors:

Reds.—Cochineal, cochineal carmine, extract of alkanet, orchil.

Yellows.—Annatto, saffron, bastard saffron, curcumine.

Greens.—Chlorophyll extracted from harmless plants, mixtures of indigo carmine with curcumine, mixtures of indigo carmine with tincture of saffron.

Blues.—Indigo.

Brown.—Caramel.

Black.—Vegetable charcoal.

B. Artificial colors: The following artificial colors only may be used under the condition that they are utilized in the dosage strictly necessary to obtain coloration:

Reds.—Bordeaux S (amaranth); ponceau 3R.

Roses.—Erythrosine.

Oranges.—Orange I.

Yellows.—Naphthol yellow S; tartrazine; yellow AB; yellow OB.

Greens.—Acid green (light green SF yellowish); guinea green B.

Blues.—Indigo carmine (indigotin).

ART. 220. Coloring food products and beverages with mineral colors is prohibited, tolerating with the single exception the use of ultramarine blue in the smallest quantities for the bleaching of refined sugar and glucose.

Equally prohibited is the use of vegetable colors derived from berberine and gamboge.

ART. 221. Coloring matters for foods and beverages circulating in commerce must be pure, free from toxic metals, and filling substances; they must be labeled with the name of the coloring matter, directions for their use, and a guaranty that the color is harmless for consumption.

ART. 222. The use of coloring matter of whatever kind for the purpose of concealing damage, adulteration, or an inferior grade of food product or beverage is prohibited.

Since October 1, 1931, the customs officials of Costa Rica have required a certificate of origin and quality on shipments of flour, necessitated by decree No. 12 of August 12, 1931. These certificates— which may be in English—must be authenticated by Costa Rican consuls.

CUBA

Cuba, having practically no milling industry, purchases very little wheat, but is probably the best and most dependable market for United States wheat flour, averaging around 100,000 barrels a month, year in and year out. It is a fairly reliable market for small quantities of American corn. Cuba is also one of the principal markets for American malt, and imports fair quantities of rice, cornstarch, and macaroni.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO CUBA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	30	93	39	41	44	39
Wheat flour.....	1,000 barrels.....	1,198	1,146	1,239	1,140	1,266	1,056
Rye.....	1,000 bushels.....			2	4	6	7
Corn.....	do.....	2,233	1,954	1,631	772	708	68
Corn meal and flour.....	1,000 barrels.....	23	28	24	9	10	34
Burley.....	1,000 bushels.....	1			49	122	1
Rice.....	1,000 pounds.....	1,193	5,228	12,976	25,369	12,290	1,684
Cornstarch.....	do.....	995	475	5,981	5,477	3,484	2,860
Macaroni.....	do.....	651	604	566	478	472	454
Malt.....	1,000 bushels.....	670	500	505	407	522	349

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Cuban duties on grain and grain products are stated in United States dollars per 100 kilos. Special rates provided for imports of these products from the United States, which are not applicable to those of any other origin, are shown in the second column of the tabulation below. The Cuban treaty with Spain, which grants concessions to certain Spanish goods, does not specify grains or grain products. Duties on these products are based on the gross weight except those falling under item 290, for which a tare deduction of 10 per cent from the gross weight is specified.

There is a surtax of 3 per cent of the duty on articles covered by items 82 B and 108 A, but no surtax on other grains or other grain products. There is, however, a sales tax of 1½ per cent on the gross amount of all sales.

Units of the metric system are in use in Cuba, the kilo being equal to 2.2046 pounds avoirdupois.

Tariff No.	Article	Rate of duty †		
		General	Rate to United States	
		Per 100 kilos ‡	Per 100 kilos ‡	Per 100 pounds ‡
82	B. Malt.....	\$0.30	\$0.21	\$0.96
108	A. Starch and other industrial fecula.....	7.50	6.00	2.73
253	Rice:			
	A. Unhusked.....	1.00	.60	.272
	B. Husked, suitable for consumption, and semihusked.....	1.50	.90	.41
254	Wheat.....	.80	.32	<i>Per bushel</i> .087
255	Other cereals:			
	A. Corn.....	3.00	2.10	.538
	B. Rye.....	1.00	.80	.203
	C. Barley.....	1.00	.80	.174
	D. Oats.....	1.00	.88	.12
	E. Other cereals.....	1.50	1.20	<i>Per 100 pounds ‡</i> .545
	NOTE.—Beginning July 1, 1931, a surcharge of 10 per cent will be added each year to the duty on A and D, running 5 years, until the total increase amounts to 50 per cent of the basic duty, at which time it becomes fixed.			
256	Flour and meal:			<i>Per barrel</i>
	A. Of wheat.....	1.30	.91	.81
	B. Of rice.....	2.00	1.60	.72
	C. Of corn.....	4.00	2.80	1.30
	D. Of oats.....	1.25	1.10	.50
	E. Of other cereals.....	2.00	1.60	.72
	NOTE.—Beginning July 1, 1931, a surcharge of 10 per cent will be added each year to the duty on C and D running 5 years, until the total increase amounts to 50 per cent of the basic duty, at which time it becomes fixed.			
	NOTE 2.—To determine whether a product shall be considered as flour or semolina, a sample must be passed through a No. 80 sieve. If it passes through this sieve, it is dutiable as flour, and if not, as semolina.			
ex269	Feed for animals:			
	1 D. Bran.....	.50	.40	.18
ex290	Pastes and starches for soups and other food purposes:			
	A. Spaghetti, vermicelli, noodles, macaroni.....	6.00	4.80	2.18
	Tare: In boxes or other containers, 10 per cent.			
	B. Semolina, starch of potatoes, rice, and others for food purposes.....	7.50	6.00	2.73
	Tare: In boxes or other containers, 10 per cent.			

† Surtaxes are not included.

‡ Gross weight unless tare is provided.

Export duties.—No duties are levied on exports from Cuba.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

The customs law of Cuba permits the temporary importation of products for manufacturing for export with drawback of 95 per cent of the duty, but pending the issuance of regulations to govern these operations it has not been put into effect.

The import-certificate system is not in effect in Cuba.

MARKING

It is not necessary to mark goods going to Cuba to show country of origin, but false indication of origin is prohibited. Gross weight in kilos should be indicated on packages.

DOCUMENTATION

The documents required by Cuba for freight shipments are the bill of lading, the commercial invoice, and the consular invoice in Spanish, with certificate of origin attached. Invoice forms are not obtainable from Cuban consulates, but must be purchased from stationers. Shippers to Cuba or their duly authorized agents must be registered in the exporters' register of the Cuban consulate of their district. If an agent makes the shipment or signs the necessary documents, he must present a power of attorney, duly attested either by a notary public or a chamber of commerce, showing the autographed signature of the agent, the legal existence of the person or firm authorizing the power of attorney, and expressly delegating this authority to the agent, who will assume the responsibility resulting from failure to comply with the regulations. Persons or firms making their own shipments must present at the time of registration an affidavit, likewise attested by a notary public or a chamber of commerce, establishing their legal existence and containing their autographed signature. Unless individuals or firms or their respective agents are duly registered in the Cuban consulate of their district, invoices covering shipments to Cuba will not be certified by the consul.

On the back of consular invoices the following form is required to be written, printed, or stamped:

I, the undersigned, shipper of the goods mentioned and described on the face of this consular invoice, which is comprised of ----- sheet, by these presents do declare that the gross sum of -----, given in said invoice as its total amount, includes not only the actual market value or wholesale price of such goods, or the price at which they are freely offered for sale to all purchasers in the principal markets of this country, in the usual wholesale quantities and in the ordinary course of trade, at the time of exportation to Cuba, but also the amount of any freight paid on such goods and all other charges, costs, and expenses incident to placing them in condition, packed ready for shipment, on board the vessel in which the exportation shall be made directly to Cuba, less the official fee paid for the consular certification of the invoice and bill of lading, the direct maritime freight, and the insurance; that the currency in which said invoice is made out is the same actually paid or to be paid for said goods; that the packages included in this shipment have not been bought or ordered by any person other than the consignee, nor contain any article the importation of which into Cuba is prohibited, nor other goods than the ones specified in said invoice; and that the goods mentioned and described on the same are the product of the soil or industry of -----.

(Name of firm).

By -----
(Signature).

Goods not produced in, but shipped from, the United States should be placed on a separate consular invoice, only goods that are the product of the soil or the industry of the United States being entitled to the reduced duties under the reciprocity treaty between Cuba and the United States. Porto Rico is included in the reciprocity treaty.

Shippers to Cuba are urged to use extreme care in making declarations as to the origin of their goods. When any part of a shipment consists of goods of foreign origin not entitled to reciprocity

treatment, or when any misstatement with regard to the origin of the goods is made, the entire shipment is liable to confiscation for false declaration.

Six copies of the consular invoice, one original and five exact copies, written legibly and in indelible ink either by hand or by typewriter or other mechanical device, on strong, durable paper, are required. The form must comply with specified models, separate forms (35 centimeters long by 23 centimeters wide) being required for "merchandise not specified" (includes grains and grain products). The text of the invoice must be written in the Spanish language, with an interlineation in the language of the country of shipment if desired. The name, address, and other data relating to the shipper may be given in the language of the shipper's country. The original and copies of the invoice and the declaration on the back must be signed by hand in indelible ink by the person authorized to do so.

Consular invoice forms meeting official specifications are essential. Model No. 3 is required for general merchandise. The parallel columns, in their order, should be headed as follows: (1) Numero de Bultos (number of packages), (2) Class de Bultos (kinds of packages), (3) Senas o Marcas (marks), (4) Peso Bruto en kilogramos (gross weight in kilos), (5) Peso Neto en Kilogramos (net weight in kilos), (6) Descripcion de la Mercancia (description of the merchandise), (7) Precio (value of the unit); and (8) Importe (total).

On the face of the consular invoice, after the "Importe Total de la Factura," the following declaration in Spanish should be typed or stamped:

El remitente de estas mercancías es también el _____ de las mismas.

The blank should be filled in to indicate the shipper's status, as "producer" (producer), "fabricante" (manufacturer), "vendedor" (seller), "dueno" (owner), "comisionista" (commission agent), "agente embarcador por cuenta propia" (exporter), or "agente embarcador por cuenta ajena" (forwarding agent).

Only one shipper and one consignee should be named in an invoice. In no case should the name of the consignee, his address, and the port of destination of the merchandise be omitted. Only one mark may appear on a consular invoice covering shipments. When merchandise comes from a place different from the port of shipment and the name of the vessel upon which shipment to Cuba will be made is not known, this may be omitted, but the name of the port from which the vessel sails must not be omitted.

In the column marked "Clase de Bultos" (kind of packages) it is necessary to indicate whether they are boxes, barrels, bales, sacks, parcels, tanks, demijohns, or other containers.

In the column marked "Descripcion de la mercancia" (description of goods) it is necessary to note the kind and quantity of the merchandise that is included in each package, stating exactly the component materials, and if possible the material which principally determines its value, as well as other characteristics that will facilitate its identification.

Vague or generic words must not be used to designate merchandise, the names used in the Cuban tariff being preferable but not

required. The weights and measures of merchandise covered in an invoice should be in units of the metric system.

Merchandise must be invoiced in the currency of the country from which it is exported, except where payment is to be made in different currency.

In the column marked "Precio" (price), the price per unit should be given in accordance with the sale of the goods (per kilo, per dozen, per gross, per meter, etc.). In the column marked "Importe" (total), the total value of each item should be given, that is, the product of the unit multiplied by the price per unit, plus the amount of all expenses incurred up to the time the goods are packed and ready for shipment to Cuba, including the river, land, or coastwise freight, drayage and cartage, transit fees, customs and statistical licenses, policies and stamps, wharfage, the value of the case, bale, etc., and commissions paid for preparing the shipment. If the sale was made f. o. b., this fact must be explained in the invoice, and a detailed statement of the dutiable expenses need not then be made. The amount of insurance, ocean freight, and consular fees should not be given on the consular invoice. For shipments made c. i. f. or c. & f., Habana, however, the amount of the consular fee covering the certification of the invoice and bill of lading and the amount of the insurance and ocean freight must be stated in detail so that the sum of these expenses may be deducted from the total amount stated thereon. These annotations must be made on the same typewriter on which all of the invoices were written or in long hand by the person who signed the invoice.

The value to be stated on the consular invoice is the actual market value or wholesale price of such goods, or the price at which they are freely offered for sale to all purchasers in the principal markets of the country, in the usual wholesale quantities, and in the ordinary course of trade at the time of exportation to Cuba. If the merchandise was obtained at a price less than the current market value, the current wholesale market value at the time of exportation must be stated on the consular invoice, and the true value of the transaction must be stated on the commercial invoice. The value stated on the consular invoice must be equal to, or greater (but never less) than, the price stated on the corresponding commercial invoice.

Invoices should be presented to the Cuban consulate for certification prior to the arrival of the vessel transporting the merchandise at the first Cuban port.

Shippers from a city in which there is no Cuban consulate may send their invoices by mail to the consulate located in their district. Invoices should be accompanied by a certified check for the amount of the consular fee and a stamped and addressed return envelope. No honorary consular agency may certify documents if it is situated at a greater distance from the shipper than a Cuban consulate of career. When the Cuban consulate is located at a distance so great that the sending of invoices there will cause excessive loss of time or loss to the Cuban importer, or if a shipper does not want to make use of an honorary consular agency established in the place of his residence, the documents drawn in the proper form, including the declaration on the back, should be sent, the original to the consignee

of the goods and three extra copies to the administrator of customs of the Cuban port of destination. These copies should be sent by registered mail, a receipt being obtained, which should be attached to the original of the invoices to be presented by the consignee to the proper customhouse as proof of the fulfillment of the requirements.

Two copies of the commercial invoice covering a shipment of goods to Cuba should be presented to the Cuban consulate along with the consular invoice. No charge is made for legalization of the commercial invoice. It should have the same order number as the consular invoice to which it corresponds. The commercial invoice should contain at least the following data: Name and residence of the seller; date; name and residence of the buyer or of the consignee; number and kinds of packages, marks, serial numbers, and contents; gross and net weight; itemized value, and the total amount of the invoice.

When describing an article or group of articles on a commercial invoice, the kind, quality, and component material should be given and, if possible, the material that principally determines the value of the article, as well as other characteristics that may facilitate identification. When merchandise is subject to ad valorem duty, the trade-mark, and the name, address, and domicile of the manufacturer should be stated. The conditions of sale and the discount that affect the partial or total value of the merchandise should be given in the text of the invoice. Products of the soil or industry of only one country and only one seller and consignee should be covered by one commercial invoice.

The seller must make and sign the following declaration on the back of the commercial invoice and the copies:

I, the undersigned, seller of the goods mentioned and described on the face of this commercial invoice, by these presents do declare that all the details given in said invoice are correct and true; that the sale of such goods has been made at the itemized and total values given thereon; that the said values have not been altered directly or by way of any presumptive discount or allowance; that in relation to this sale, no other or different commercial invoice, or an account thereof, nor a receipt or any other document, except the commercial invoice relating thereto, has been or will be furnished to anyone, giving a total amount greater than the one stated in this commercial invoice, and that the said goods are the product of the soil or industry of-----.

The commercial invoice may be written either in Spanish or in English.

Individuals who make shipments to themselves or to other private individuals in Cuba without commercial gain may substitute for the commercial invoice five copies of a statement in which the merchandise is described and the true or estimated value and all other circumstances pertaining to the case are given. This statement must be visaed by the consul. Proof of the exactness and the truth of the data contained in the statement and in the consular invoice that accompanies it will be required, especially of the particular conditions set forth as well as the establishing of the identity of the signer of the document and the person who is designated as consignee. It will be necessary to show that the shipment is not an ordinary commercial transaction and that it is impossible to obtain the commercial invoice in the prescribed form.

Two copies (one original and one exact duplicate) of the bill of lading relating to a shipment should be presented to the Cuban

consulate for visa. The bill of lading should contain the following data: Name and nationality of the vessel; name of the captain and of the owner of the vessel; port of shipment and port of destination; name of the shipper; name of the consignee, if the bill of lading is nominative; quantity, quality and contents of the parcels, cases, etc.; marks, numbers, and weights or volume; signature of the captain or of his duly authorized deputy; signature of the shipper; freight (the amounts of the inland freight charges and the ocean freight should be listed separately) and primage; cost of the insurance; and place and date.

Bills of lading will not be required on merchandise not over \$5 in value. Merchandise to only one consignee may be included in one set of bills of lading. To facilitate shipping small packages, express companies are now authorized to ship several separately invoiced packages on one set of bills of lading, for which a single charge of \$1 is made for consular certification.

The bill of lading should be submitted with the invoice. When the invoices have been previously certified, this fact must be explained to the consular official receiving the bill of lading. On one copy of the bill the following should be written:

This bill of lading is nonnegotiable and will be used in the customhouse of the port of destination only as proof of the payment of the required consular fees.

“To order” shipments are recognized in Cuba.

If an error or omission in a shipping document is discovered after the document has been certified, a letter indicating the error should be presented to the appropriate Cuban consul. Five copies are required for correction of a consular invoice and four copies for a commercial invoice. A note is stamped by the consul on each copy of the letter of correction, giving the date of certification of the invoice in question, its serial number, the entry number, the place and date of certification of the letter of correction, and the signature of the consular official. When the document to be corrected is a consular invoice, and the value of the shipment is increased by reason of the correction, the corresponding additional consular fees will be collected and indicated on the letter of correction with pertinent explanation. There is, however, no fee for visa of a letter of correction. Letters of correction will not be certified after the vessel carrying the goods has arrived at the first port of entry in Cuba.

The fees for the consular visa of the various documents are:

Consular invoice (f. o. b. value, port of export).....	5 per cent.
Duplicate set of invoices in the event of loss of original, etc.	\$0.50.
Bill of lading, for each invoice covered by the document.....	\$1.00.
Letter of correction.....	No fee.

It is the general practice of Cuban consulates in the United States to return documents presented for visa on the following day. When immediate visa and return are desired, double the usual fees are charged.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There is no milling of bread grains in Cuba, and therefore no regulations have been enacted in regard to the importation of such grains. Grain for import or export is not required to meet a specified legal standard. Cuban importers of grain from the United States generally recognize United States grain grades, but there is no official recognition thereof other than that implied by the ruling that legal standards of foodstuffs obtaining in the country of origin are accepted when Cuban regulations are lacking.

FLOURS

No regulations in regard to the extraction ratio or requiring the admixture of foreign and domestic flours for sale within the country have been issued. The mixing of wheat flour with other grain flour is not required. A bill for introduction in the Cuban Congress, making obligatory the mixing of a small percentage of yucca flour (obtained from the farinaceous root of the yucca plant) with wheat flour for bread making has recently been under discussion, but nothing definitely has been done about it.

The blending of flours from different grains is not required. Sale of blended flour is permitted provided the packages are labeled to show the mixture quantitatively and qualitatively.

No standards have been set up in regard to moisture, ash, protein, or gluten content, and no permissible maximum percentage of acidity has been established.

The sale of bleached flour is permitted without any special indication on the packages. Article 25 of the Cuban Sanitary Code, however, prohibits the use of wheat flour that has been bleached in order to appear to have aged.

No objections are offered to the sale of self-rising flours which include baking powder or other leavening preparations, but the fact that they contain such ingredients must be stated on the label. Attention is called to recent regulations issued by the Cuban sanitary department which provide that bakers selling bread made with baking powder, tartaric acid, or with any leavening agent which is not true yeast must state on the wrapper that the bread is made with the ingredients mentioned.

The Cuban Government requires no certificates of analysis or of quality for grains or flour. In the absence of specific regulations under the Cuban food and drug act, imported foodstuffs and pharmaceutical preparations must conform to the standards obtaining for such products in the country of their origin. The Cuban sanitary regulations provide that packages must show the gross or net weight, country of origin, and name and address of the manufacturer.

There are no regulations governing the size of packages which may be offered for sale.

Articles imported into Cuba which do not meet existing governmental requirements may be reexported with the authorization of the Cuban sanitary officials. Attention is called to the fact, however, that once the shipment is presented for customs entry, reshipment may be made only after customs duties have been paid, the duties not being refunded.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportion or kinds of grain flours entering into the composition of these products. The use of coloring matter is permitted. The following artificial colorings are approved by the Cuban sanitary authorities: Naphthol yellow S; orange I; erythrosine; tartrazine; amaranth; ponceau 3R; guinea green; yellow AB; yellow OB; indigo carmine; light green yellowish SF.

The Cuban sanitary ordinance does not stipulate the amount of coloring matter permissible in the manufacture of macaroni and other food pastes, but the label of such colored products must contain the statement, in quotation marks, "Coloreado artificialmente" (artificially colored). Artificial coloring is not considered an adulteration or misbranding.

There are no regulations governing the use of eggs, except that preparations sold as egg noodles, etc., are required to contain a minimum of three eggs per kilo.

HAITI

Haiti is an excellent and dependable market for United States flour but does not import any American grain except rice. Fair quantities of United States rice, cornstarch, and macaroni are taken.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO HAITI, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat flour	1,000 barrels	239	279	265	411	277	217
Rice	1,000 pounds	119	122	752	679	10	2
Cornstarch	do	11	13	14	20	10	8
Macaroni	do	95	70	122	144	117	86
Malt	1,000 bushels				2	5	1

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Import duties in Haiti are stated and paid in gourdes per kilo, at 5 gourdes to the dollar. The duties shown in the second column of the table on page 254 were converted to United States currency on that valuation. While the Franco-Haitian treaty provides lower rates on certain products, grains and grain products are not among these favored goods, all of these commodities being subject to the same rates whatever their origin.

Duties are based on the net weight, which includes the immediate container; or on the fair market value in port of entry, including commissions, taxes, and all other charges which enter into the price charged the importer for the goods.

There are no customs surcharges except a small wharfage tax at Port au Prince. No sales or similar internal taxes are assessed on grains and grain products.

Units of the metric system are in use in Haiti, the kilo being 2.2046 pounds.

Tariff No.	Article	Rate of duty	
		In gold gourdes	In dollars ¹
12101	Bran of any cereal.....	Per kilo net 0.06	Per 100 pounds net 0.545
12102	Wheat: Grain.....	.05	Per bushel .27
12103	Flour.....	.17	Per barrel 3.12
12104	Rice: Husked or not.....	.20	Per 100 pounds net 1.81
12105	Flour.....	.25	2.26
12106	Rye and buckwheat: Grain.....	.10	Per bushel .50
12107	Flour.....	.30	Per 100 pounds net 2.71
12108	Barley: Grain.....	.20	Per bushel .87
12109	Crushed for animal feed.....	.10	Per 100 pounds net .91
12110	Malt, any kind.....	.20	1.81
12111	Pearled.....	.30	2.72
12112	Corn (maize): In grain or on the cob.....	.10	Per bushel .51
12113	Crushed for animal feed.....	.10	Per 100 pounds net .91
12114	Flour.....	.20	1.81
12115	Cornstarch.....	.40	3.64
12116	Oats: Grain.....	.05	Per bushel .15
12117	Crushed for animal feed.....	.10	Per 100 pounds net .91
12120	Millet: Grain.....	.10	Per bushel .45
12121	Flour.....	.20	Per 100 pounds net 1.81
12123	Semolina or wheat meal.....	.25	2.27
	or.....	Ad valorem ² 20%	Ad valorem ² 20%
12124	Cereals prepared for food, not specified.....	Per kilo net .25	Per 100 pounds net 2.50
	or.....	Ad valorem ² 20%	Ad valorem ² 20%
12128	Vermicelli, macaroni, and alimentary or soup pastes.....	Per kilo net .45	Per 100 pounds net 4.09
12129	Laundry starch and potato flour.....	.30	2.72

¹ Converted to dollars at par value of the gourde, 20 cents.

² Ad valorem duties are based on the fair market value in port of entry.

Export duties—No duties are collected on grain or grain products exported from Haiti.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

No provision is made for a refund of duty on raw products brought in for manufacture for export as finished products.

The import-certificate system is not in effect in Haiti.

MARKING

There are no requirements in Haiti that imported goods be marked to show country of origin. Parcels sent on consular invoices must be marked with consecutive numbers and show the net weight in kilos, the countermarks, and the name or initials of the consignee.

Articles 34 and 35 of the customs law of September 4, 1905, provide that each package must bear the initials of the consignee and a number. Haitian consuls will refuse to visa bills of lading which show the same number for more than one package.

Each package of general or bulk cargo covered by a straight bill of lading should bear the name or initials of the consignee and may carry additional countermarks.

Each package of general or bulk cargo consigned "to order" or "to order, notify" should bear the name or initials of the person to be notified and may carry additional countermarks.

Each package of general or bulk cargo should bear the name of the port of destination.

Each package of general cargo covered by the same bill of lading should bear a separate serial number.

In the case of bulk cargo, including flour and rice and other grains, a separate serial number on each container is not required. If a bill of lading covering bulk cargo carries only one item, such as 1,000 bags of flour, no number whatever need appear on the containers.

If there is a shipment of two or more items of bulk cargo under one and the same bill of lading, such as 2,000 bags of flour and 1,000 bags of rice, all of the packages comprising the first item on the bill of lading should bear a number (e. g., No. 1), while all the packages comprising the second item should bear a different number (e. g., No. 2).

Packages may be marked either with a brush or with a stencil.

DOCUMENTATION

Merchandise sent by freight or express can not be cleared through the Haitian customs without a consular invoice and a visaed bill of lading.

Eight copies of the consular invoice, in English or French, must be presented for visa to the Haitian consul at port of shipment or to a sworn officer in places where there is no consul. The invoice must show the marks, countermarks, the number of packages, their serial numbers, the detailed contents of each, the price of the goods, the freight charges and other expenses, and the port of shipment, with the weights or quantities in units of the metric system. Consular documents must agree word for word with the nomenclature of the item of the Haitian customs tariff under which the merchandise is to be entered.

In order to relieve importers of liability to customs penalties when unintentional irregularities appear in the documents accom-

panying shipments of merchandise to Haiti, the importer, by giving notice at the time of presentation of the customs declaration, may adjust clerical errors, omissions, or differences between the consular invoice and the commercial invoice. Notice is given by the addition of a "post entry" or an "observation" to the declaration, calling the attention of the collector of customs to any and all errors and omissions existing in the shipping documents. The commercial invoice must be attached to the declaration and a copy thereof to the duplicate declaration. The "observation" made on the declaration must be signed and dated by the importer.

The consular invoice must contain the following declaration by the shipper:

We affirm that this invoice is a correct and faithful expression of the truth, that it corresponds in every particular with our books, and that neither the usual designation, nor the weights, nor the quantity, nor the values named therein are in any way misstated or altered.

Merchandise arriving without a consular invoice is subject to re-exportation.

Eight copies of the bill of lading must be certified by the Haitian consul at port of shipment. Lack of a bill of lading for goods in Haitian customhouses may result in the forfeiture of the goods and sale thereof for the benefit of the State.

The bill of lading must show the marks and serial numbers of the packages, and the same indications must not be used on more than one package. The bill of lading must show also the name of the consignor; the name and address of the consignee; the name of the master of the carrying vessel; the vessel's tonnage; the ports of shipment and destination; the nature and the gross weight or volume of the merchandise; and the maritime freight, indicating whether the freight has been paid on weight or volume. If merchandise is shipped c. i. f., this fact also should be noted on the bill of lading.

Conventional rates of duty are not applicable to grains and grain products, hence no certificate of origin is required on such shipments to Haiti.

The fees for the consular visa of the various documents are:

Certification of set of consular invoices, with bills of lading	\$2.00
Certification of certificates of origin	.50
Invoice blanks:	
Per 100	1.00
Per set of 7	.10

The fee for legalization of the consular invoice and bill of lading after office hours is \$3; if presented on a holiday, \$4.

Documents should go forward under separate cover—not in a package of merchandise.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

There are no special regulations or restrictions in effect in Haiti governing the importation or sale of grains and flours of any kind or of macaroni and similar food pastes. Foodstuffs considered to be unfit for human consumption are condemned for sale under the

general prohibition against unwholesome foods contained in the sanitary regulations of April 12, 1919, and in article 26 of the customs law of 1926.

JAMAICA

Jamaica imports a small amount of corn from the United States, and is a good market for American corn meal and a fair market for American wheat flour when the total population of this island is considered. Imports of corn meal for the past six years were: In 1925 and 1926, 33,000 barrels each year; in 1927, 49,000 barrels; in 1928, 66,000 barrels; in 1929, 55,000 barrels; and in 1930, 28,000 barrels. Imports of wheat flour from the United States totaled annually during the last six years: In 1925, 143,000 barrels; in 1926, 117,000 barrels; in 1927, 114,000 barrels; in 1928, 61,000 barrels; in 1929, 56,000 barrels; and in 1930, 51,000 barrels.

DUTIES AND TAXES

Import duties and taxes.—Import duties in Jamaica are stated and paid in British sterling. In converting duties to American currency the prevailing value of the pound should be used.

Duties in general are calculated on the net weight, while ad valorem rates are assessed upon the home-market value of the goods, to include cost of packing. Foreign invoice values are converted at current exchange at time of importation. Preferential rates apply only to imports from the United Kingdom and the various parts of the British Empire.

There are no customs surtaxes nor sales or other internal-revenue taxes on grain and grain products.

Nonmetric units of weight and measure are in use in Jamaica. It should be remembered that the imperial units of dry and liquid measure are in use throughout the British Empire. The American bushel is equal to 0.96944 imperial bushel.

Tariff No.	Article	Rate of duty	
		General ¹	British preferential
		<i>Per 100 pounds net</i>	<i>Per 100 pounds net</i>
		<i>s. d.</i>	<i>s. d.</i>
ex7	Bran.....	2 6	1 10½
18	Grain, flour, pulse and preparations thereof:		
	(a) Corn (maize).....	4 0	2 0
	(b) Oats.....	2 0	1 6
	(c) Rice.....	3 0	2 3
	(d) Rice, undressed.....	1 8	1 3
	(e) Wheat.....	2 0	1 6
	(f) Other kinds, not to include pearl barley.....	4	3
		<i>Per 196 pounds net</i>	<i>Per 196 pounds net</i>
	Flour and meal:		
	(g) Wheaten and rye.....	9 0	7 0
	(h) Other kinds.....	2 0	1 6
	Farinaceous products:		
	(i) Arrowroot and corn flour.....	4 2	3 1
39	Articles not specified (starches and macaronis and malt are not specified in the tariff).....	<i>Ad valorem</i> ² 20%	<i>Ad valorem</i> ² 15%

¹ Applies to the United States.

² Ad valorem duties are based on the home-market value of the goods, including cost of packing.

Export duties.—No duties are collected on grain or grain products exported from Jamaica.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

The Jamaica tariff law of 1925, still in use, makes provision for drawback of duty on imported materials used in the manufacture of products for export. Articles 20 and 21 covering this practice are as follows:

(20) Where imported materials on which duty has been paid are used in the manufacture or putting up of articles manufactured or produced in this island, there shall be allowed on the exportation of such articles a drawback equal in amount to the duty paid on such materials so used: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *Provided also*, That where the actual quantity or measure can not be ascertained by ordinary methods it shall be lawful for the Governor in Privy Council, by regulation made under section 16 of this law, to approve an approximate scale of drawback.

(21) On the exportation of bread or biscuit manufactured in this island of imported flour there shall be paid a drawback, equal to one-half of the duty mentioned in the column headed "Preferential tariff" of the first schedule, on the flour used in making the same, but not to exceed one-half of the duty payable on a like quantity of bread or biscuit imported.

The import-certificate system is not in effect in Jamaica.

MARKING

Goods in general are not required to bear an indication of origin. If marked in a way that gives rise to the supposition they are of British origin, the goods are not allowed entry until a counter indication of their true origin has been added.

DOCUMENTATION

Documents on goods to Jamaica do not require consular visa. Shipments should be invoiced according to the abbreviated form of the standard British invoice, which is given below. The shipping documents should be sent under cover separate from the merchandise.

ABBREVIATED FORM OF BRITISH STANDARD INVOICE AND DECLARATION

[To be written, typed, or printed on firm's letterhead]

Country of origin ¹	Marks and numbers on packages	Quantity and description of goods	Selling price to purchaser	
			@	Amount

To be left blank.

[Certificate to be written, printed, or typed on reverse side of invoice]

I, (1) _____ of (2) _____ of (3) _____ manufacturer/supplier of the goods enumerated in this invoice amounting to _____ hereby declare that I (4) have the authority to make and sign this certificate on behalf of the aforesaid manufacturer/supplier and that I have the means of knowing and do hereby certify as follows:

1. That this invoice is in all respects correct, and contains a true and full statement of the price actually paid or to be paid for the said goods, and the actual quantity thereof.

2. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by anyone on behalf of either of them, either by way of discount, rebate, compensation, or in any manner whatever, other than as fully shown on this invoice or as follows (5): _____

Dated at _____ this _____ day of _____, 193__
Signature: _____

Witness (6) _____

- (1) Manager, chief clerk, or as the case may be.
- (2) Name of firm or company.
- (3) Name of city or country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Particulars of any special arrangement.
- (6) The witness need not necessarily be a magistrate, notary, or other public official, but may be any person competent to sign as a witness to signatures on ordinary business documents.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS AND FLOURS

Investigation discloses that no laws and regulations govern the importation and sale of grains, flours, and pastes in Jamaica. There are no flour mills in the island. Trading in flour and grains is entirely free, with no government monopoly or other governmental control. No standards have been fixed for moisture, ash, acidity, protein, or gluten. Bleaching is permitted, without limitation as to either the kind or the amount of bleaching agent employed. It is not necessary to state on the label the kind or amount of bleaching used.

There is no objection to self-rising flours which contain baking powder or other leavening preparations, nor are there any restrictions as to the leavening agents that may be employed.

No certificates of analysis or quality are required.

No regulations govern the size of packages which may be offered for sale, but packages must be marked to show either gross or net weight. It is essential to indicate the country of origin for customs purposes. The brand is invariably stated for trade purposes.

There are no specific legal standards. United States grain grades are recognized by the trade, but not officially.

Imported flours and grains that do not meet local requirements are disposed of, if possible; or otherwise they are returned to the shipper. Almost all buying of grains is effected from sample.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportions or kinds of grain flours entering into the composition of macaroni and other alimentary pastes. The use of coloring matter is permitted, with no prescribed regulations therefor nor special requirements for labeling. The presence of artificial coloring is not considered an adulteration or misbranding. No objection is raised to the use of colors permitted in the United States.

There are no regulations governing the use of eggs in macaroni and other food pastes.

SOUTH AMERICA

BRAZIL

Except in years of short harvest, Brazil produces wheat to meet a large proportion of the needs of its milling industry. The demand for American wheat is therefore not heavy and is quite irregular. Brazil is one of the best markets for United States wheat flour and for malt. No rice or other grains or cornstarch goes to Brazil, and very little American macaroni is exported there.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO BRAZIL, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....		3,119				883
Wheat flour.....	1,000 barrels.....	757	988	854	820	781	849
Malt.....	1,000 bushels.....	1,081	764	549	663	827	481

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—The exporter to Brazil need consider only the two columns under the caption "Actual rates" in the table on page 262. These actual rates represent the duties calculated in gold and include the 2 per cent ad valorem gold surtax collected at all ports. The duties as actually paid to the customs are in paper milreis, and to find their equivalent in dollars the rate of exchange current at the time should be employed. This value fluctuates from day to day but can be ascertained, when required, from a bank or from a daily newspaper which carries foreign financial news. The duties in the third column of the schedule below were converted at 6.1993 cents United States currency to the paper milreis. Fluctuation in the relation of the paper milreis to the gold milreis also causes slight variation in the actual duties from time to time.

The duties given here are the minimum rates, applying to countries having most-favored-nation status, which include the United States.

Duties on these products are levied on gross weight or with specified tare deductions from gross weight. The gold surtax is based on fixed valuations. The nominal duties represent the percentages of these valuations shown by the figures in parentheses for each item.

There are no sales or consumption taxes on these products in Brazil, but there is a surtax on certain of them when imported through the port of Santos, as shown in footnote 4 to the tabulation below.

Metric units of weight and measure are in use in Brazil.

Tariff No.	Article	Rate of duty (minimum)		
		Nominal, milreis	Actual ¹ (including surtaxes)	
			In milreis	In dollars ²
93	Rice, ⁴ husked, unhusked, or polished (15).....	Per kilo ² 0.160	Per kilo ³ 0.923	Per 100 pounds ³ 2.60
94	Oats in the grain (10).....	.040	.210	Per bushel .21
95	Barley ⁴ in the grain (25), roasted, or malt.....	.040	.240	.31
96	Bran and middlings of all kinds (10).....	.020	.120	Per 100 pounds ³ .34
ex97	Flour, feculæ, and comestible powders: ⁴ Of wheat (10).....	.025	.152	Per barrel .84
	Of barley, oats, rye, and feculæ, nutritive powders of these products, and of wheat (starch) (30).....	.300	1.693	Per 100 pounds ³ 4.77
	Of maize, rice, potato, sago, starch, or amylaceous feculæ and the like (20).....	.500	2.822	7.95
ex99	Macaroni, vermicelli, and other similar pastes (40).....	.600	3.386	9.45
100	Maize: ⁴ Small or white Angola millet, for birds (50).....	.200	1.068	Per bushel 1.50
	All other kinds (20).....	.030	.180	.28
101	Wheat in the grain ⁴ (10).....	.010	.060	.10
ex102	Farinaceous products, not specified, dried (20).....	.200	1.068	Per 100 pounds ³ 3.29

¹ Applies to imports from the United States. Includes the proportion of the duty (60 per cent) paid in gold, also the 2 per cent ad valorem gold surtax payable at all ports except Santos.

² Converted to dollars at the rate of 7.3875 cents to the paper milreis.

³ Tare: For items 93, 94, 95, and 96—in barrels or cases, 12 per cent; in sacks or bags, gross weight. For item 97—in barrels or cases, 20 per cent; in sacks or bags, gross weight. For items 99, 100, 101, and 102—in barrels, 35 per cent; in casks or cases, 10 per cent; in sacks, bags, or other packing, gross weight.

⁴ There is a 2 per cent gold surtax on items 93, 95, 97, 100, and 101 when imported through the port of Santos. This surtax may be substituted for the port surtax of the same amount which is included in the "actual" duties (second and third columns), which is not collected on imports through the port of Santos.

Export duties.—Export duties, which are at present levied by the different Brazilian States at varying rates, were announced to be abolished from January 1, 1932. However, practically all exports from most of the 20 Brazilian States continue to be assessed taxes ranging from 1 to 20 per cent ad valorem.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

No provision is made for a refund of duty on raw products brought in for manufacture for export as finished products.

The import-certificate system is not in effect in Brazil.

MARKING

Brazil does not require that goods be marked to show country of origin unless labeled in Portuguese, in which case indication of true origin is necessary. False indication of origin is prohibited under all circumstances.

A statement of the weight on the outside of packages appears not to be absolutely necessary, but it is advisable, both gross and net weight in kilos being given. The marks, serial number, and address should be on one side of the case, and the gross and net weights (in

metric units) on another side; if the manufacturer's name or brand is shown on the outside case, it should be upon a third side.

All packages in one shipment must be numbered consecutively; if not so numbered, heavy penalties are encountered. Repetition of numbers is prohibited. Large shipments of bulk goods, such as bags of flour, and uniform packages are not required to be numbered at all; but if they are numbered, it must be consecutively.

DOCUMENTATION

Visaed consular invoices, a visaed bill of lading, and two signed copies of the commercial invoice are required on freight shipments to Brazil valued at \$48.65 or more. Invoice forms are obtainable at Brazilian consulates or from stationers, or may be printed by the shipper. They may be visaed at the point of origin or at the port of shipment. The invoices should be presented for visa before the goods are shipped.

Brazilian consuls will not legalize consular invoices to replace original documents lost in the mail; in such case it is necessary for the consignee to communicate with the *Estatística Comercial* (Commercial Statistics Department), Rua Primeiro de Marco 42, Rio de Janeiro, Brazil, which office will permit a transcript to be made of its copy and will certify this upon payment of a small fee. The consignee must have full information concerning the nature of the goods, the ship carrying them to Brazil, its date of sailing, and date of arrival in the Brazilian port.

Formerly documents were required to be sent out by the same steamer as the merchandise. This requirement has been superseded by a recent ruling which allows goods to be cleared under bond for later presentation of the commercial invoice when this document does not arrive with the consular invoice. A fine is imposed, however, for failure to present the commercial invoice at the earliest opportunity.

The consular invoice must conform to the standard document; it may be made out in English or in Portuguese, but invoices in English are subject to a charge for translation, payable by the consignee. Four copies must be presented to the consul for each shipment, three copies of which are retained by him. An invoice may cover only goods with the same marks and for the same consignee. The original copy must be written with indelible ink, either by hand or by machine. The duplicate copies must be clear and easily legible, otherwise they will not be certified. The weights and measures on the invoice must be in metric units.

Where no Brazilian consular officer is available, two copies of the commercial invoice may be substituted for the consular invoice, provided one of these copies is stamped in the same manner as the consular invoice.

The following data should appear on the consular invoice: Name and nationality and approximate sailing date of vessel, port of shipment, port of destination; total declared value (f. o. b. port of shipment), freight and expenses, in United States currency; marks and serial numbers; quantity and kinds of packages; description of the goods, including component materials; gross weight of packages, legal and net weight of merchandise, all in metric units, or quantity of merchandise when dutiable on units other than weight; value of

each article; and country of origin of each article and country where purchased for exportation to Brazil.

The use of generic terms in describing merchandise is forbidden. For example, "flour" is improper; some such description as "wheat flour" should be employed.

The value given on the back of the consular invoice must be in English pounds, shillings, and pence instead of dollars, conversion being at the rate of exchange of the day. On the back of each copy of the invoice the weight and value of the different parcels must be totaled, exclusive of the freight charges, also in English money. The values given on the front of the invoice must be in the money of the exporting country (to be considered the country in which the invoice was certified).

Shippers are required to present to the Brazilian consulate, along with the consular invoice, two copies of the commercial invoice. This commercial invoice must be an exact copy of the one sent to the buyer of the goods in Brazil. It must be signed by the seller of the goods, whether he be the manufacturer, the exporter, or a commission house, or by an authorized agent who signs for him. No authentication by a notary will be required unless the consulate has some doubt as to the genuineness of the signature. The commercial invoice may be drawn up in English or in Portuguese, being subject to translation in Brazil if in English.

One copy of the commercial invoice will be attached to the original copy of the consular invoice legalized at the consulate and delivered to the shipper in order to be sent to the consignee in Brazil. The other copy of the commercial invoice is retained by the consul.

No additional fees will be charged for the legalization of the commercial invoice. The lack of a legalized commercial invoice will subject the consignee in Brazil to the payment of double duties.

When clearing the vessel at the consulate, the steamship company is required to present one nonnegotiable copy of the bill of lading, to be certified by the consul. Fees in connection with that certification are collected by the consulate from the steamship company, which later collects them from the shipper. The copy of the bill of lading furnished to the steamship company to be submitted to the consul should be annotated by the shipper with the value of the goods.

"To order" shipments are duly recognized in Brazil. "To order" bills of lading declaring value are subject to a tax of 2 per thousand milreis or fraction thereof.

When errors or omissions occur, a new invoice may be presented for consular visa if accompanied by a declaration that it is a correction of the first one, provided the ship has not arrived in the Brazilian port. No visa will be given by the consul after the ship carrying the goods has reached the port of destination.

The fees for the consular visa of the various documents are:

Consular invoice:		
For merchandise valued to \$973.30-----		\$2. 20
For each additional \$486.65 or fraction-----		. 55
Bill of lading-----		1. 65
Commercial invoice-----	No charge	

Shipments by the Lloyd Brasileiro are granted a 50 per cent reduction from these fees.

Usual United States export declaration required.

OFFICIAL REGULATIONS

GRAINS

Brazil places no restrictions upon the importation of and trade in grains. The only legislation on the subject refers to the protection of health and the protection of the domestic crops. However, a committee representing the Ministries of Finance, Agriculture, Labor, and Industry and Commerce was authorized by decree No. 19559 of January 3, 1931, to study the possibility and practicability of limiting the importation of foreign wheat.

The Brazilian Government has not made any regulations requiring the mixing of foreign and domestic grains in milling. This is done, however, in the case of American and Argentine wheat for blending purposes. There is also no requirement that wheat be mixed with other grains for milling.

Brazil has no official grain standards corresponding to those established by the United States Department of Agriculture. Grain for import must be free from plant diseases and in good condition on arrival at Brazilian ports. The usual certificate issued by the United States Plant Quarantine and Control Administration is required only if the grain is to be used for planting; if for alimentary or industrial purposes exclusively, this inspection certificate is not necessary. There is no official recognition of United States grain grades.

The size of packages is not regulated, nor is there any necessity for indicating the weight on the package or label. The pure-food regulations refer to weight only in connection with frauds which involve an infraction of the pure food law. This reference to weight is to the effect that foodstuffs will be considered as falsified if by their composition, weight, or measure they fail to fulfill the statements made on the package or label or if they are not as represented by the manufacturer.

Imported foodstuffs which do not meet governmental requirements are handled in various ways by the Public Health Service. When products are unfit for any use, they are destroyed. When reexported after payment of duty, no refund of such duties is obtainable.

FLOURS

The importation of and trade in flour are generally free of restrictions. Effective August 28, 1931, however, importation of wheat flour was prohibited for a period of 18 months. The only other legislation on the trade in flour refers to the protection of health in Brazil and the protection of Brazil's crops.

No regulations in regard to the extraction ratio in the milling of flours have been established.

It is permissible to blend flours made from different grains. However, mention of such blending or mixing must be made on the package. It is also required that the blended product be known as flour of the grain which predominates in its composition. This point is covered in the regulations of the Federal Public Health Service¹ as follows:

¹ Law No. 16300 of Dec. 31, 1923.

ART. 685. PARAGRAPH 1. Mixed flours, or flours blended with the starch of other vegetables, may be sold providing that the packages contain the express declaration "misturada" (mixed), it being necessary, however, that the product be known as a flour of the grain which constitutes its principal ingredient unless it is given a brand or trade name.

Standards for wheat and corn flour are specified as follows in the Public Health Service regulations:

ART. 685. PAR. 2. Wheat flour shall not contain less than 8 per cent of gluten nor more than 14 per cent of moisture, nor should its acidity be greater than can be neutralized by 1 cubic centimeter of "normal solution" for 100 grams of flour. The ash content should not exceed 1.5 grams to 100 grams of flour.

PAR. 3. Corn flour may not contain more than 12 per cent of moisture nor more acidity than can be neutralized by 5 cubic centimeters of "normal solution" to 100 grams of flour, nor should it contain more than 2 per cent of ash.

Although bleaching of flours is not permitted under the law, in practice it appears that most imported flours have been bleached to some extent. Flours milled in Brazil are not bleached.

There is no objection to self-rising flours in the law governing food materials and preparations. However, the leavening agent must conform to the regulations on the subject. The pure food law of Brazil prohibits the importation and sale of food preparations containing salts of aluminum, thus limiting the leavening agents that may be used in self-rising flours to the cream of tartar type.

All food products must be analyzed by the laboratories of the Inspectory of Food Products (a branch of the Public Health Service) in accordance with the following regulations:

ART. 665. Food products, produced in Brazil or abroad, which have been manipulated or in any way conditioned, may not be sold or consumed in the Federal District until they have been analyzed by the laboratories of the Inspectory of Food Products.

Imported foodstuffs must be analyzed on the occasion of each shipment imported. Those produced in Brazil need be analyzed only when the product is first placed on the market.

When the product is produced outside the Federal District the name of the manufacturer or of his distributor or representative in the Federal District must be mentioned on the package or label, as well as the number of the analysis by which the sale of the product is permitted. If the manufacturer has no representative in the Federal District, the importer will be held responsible for the fulfillment of this regulation.

The Inspectory of Food Products will dispense with the initial analysis in the case of products which have been analyzed and approved previously in Federal and State laboratories which maintain the same conditions, standards, types, and definitions contained in the regulations of the Inspectory of Food Products.

The cost of analyses by the laboratories of the Inspectory of Food Products amounts to 1 per cent of the duties payable.

There are no regulations governing the size of packages, nor, as mentioned above, any necessity for an indication of the weight on the package or label. The pure food regulations refer to weight only in connection with frauds which involve an infraction of the pure food law. This reference to weight, as noted on page 265 under "grains," is to the effect that foodstuffs will be considered as falsified if by their composition, weight, or measure they fail to fulfill the statements made on the package or label or if they are not as represented by the manufacturer.

Imported foodstuffs which do not meet governmental requirements are handled in various ways by the Public Health Service. When products are unfit for any use, they are destroyed. If flour is con-

denied due to lack of purity or to not being in good condition, use of it for animal feeding or in industry is permitted. One such outlet is the textile mills, which employ damaged flour as paste in connection with the manufacture of certain fabrics.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations that specify the kinds of grain flour to be used in making macaroni and other food pastes. Only wheat flour is used in manufacturing this class of food in Brazil. The following are the regulations of the Inspectory of Food Products on the subject:

ART. 688.¹ Food pastes (macaroni, noodles, etc.) may not contain more than 15 per cent moisture, nor may they have a higher degree of acidity than may be neutralized by the use of 15 cubic centimeters of a normal alkaline solution to each 100 grams of the product, nor may they contain more than 1 per cent of ash.

PAR. 1. It is permitted to use harmless vegetable colorants in the manufacture of food pastes, but it is not permitted to describe such products as containing eggs unless they actually contain a minimum of three eggs to each kilogram of flour.

PAR. 2. Certain classes of noodles (talharim and raviolos) may contain a higher percentage of moisture.

PAR. 3. Food pastes which are too moist, moldy, rancid, or which contain parasites or which have depreciated in any way, as well as those which contain mixtures of foreign mineral substances, even though harmless, or starch or other vegetable substances not mentioned on the label, are considered unfit for consumption.

PAR. 4. Food pastes can not be made from flours which do not satisfy the requirements of articles 687 and 695.

NOTE.—Article 687 provides that flour may not contain aluminum nor any bleaching agent; article 695 refers to the types of sugar that may be employed in bread and other similar products.

The public health regulations make no reference to the amount of coloring material that may be used, nor do they provide any details as to kinds other than that they must be either eggs or harmless vegetable colorants. The use of coloring matter in foods is controlled by article 696 of the decree of December 31, 1923. The use of other coloring matters is controlled by article 754 of the same decree. The provisions of these two articles are as follows:

ART. 696. The sale of confectionery products and other similar sweets is prohibited when containing saccharine and artificial sweetening substances, synthetic colors other than those permitted in paragraph 1 of this article, deleterious essences, mineral substances, even if harmless, toxic plants or drugs, as well as those changed in any manner or contaminated or filthy.

(1) In confectionery products and sugared products the use of harmless vegetable colors shall be permitted, as well as also in a conservative degree the derivatives of coal tar, as mentioned below, if they are in an extremely pure condition and are used only in such quantities as are strictly necessary to effect the coloring.

The following coloring matters may be used for jellies, marmalades, sweets, sugars, and confectionery products:

Rose colors.—Eosine, erythrosine, rose Bengale.

Reds.—Bordeaux B, ponceau cryst., Bordeaux S, new cocine, solid red, ponceau RR, scarlet R, acid fuchsine.

Orange.—Orange I.

Yellows.—Naphthol yellow, chrysoine, auramine O.

Greens.—Malachite green, acid green J.

Blues.—Water blue 6 B, patent blue.

Violets.—Paris violet, acid violet 6 B.

¹ Law No. 16300 of Dec. 31, 1923.

(3) Confectionery, package goods, and other sweetened products of like kind, which have been artificially colored, flavored, or acidulated with tolerated substances, may be sold without any declaration of their composition. However, it is strictly forbidden to advertise them in any manner which might induce the purchaser thereof to believe that they were natural, authentic, and genuine products.

ART. 754. The following are considered as deleterious substances and are not permitted: Compounds of arsenic, antimony, aluminium, barium, cadmium, copper, chromium, lead, soluble compounds of tin, strontium, uranium, and zinc; free mineral acids; fluorides, fluoborates; benzoic, salicylic, oxalic, hydrocyanic, and picric acids, and their combinations; formaldehyde and its derivatives; abrastol, saccharine, sucramine, dulcin, and similar substances; saponins; picrotoxines; nux vomica; colocynth; berberine, gamboge, aconite and phyto-lacca colors; aloes; and the active principles of colchicine, nitrobenzene, pyridic bases, essences and artificial colors, and any other substances that science holds or believes to be harmful.

The pure food law refers to the use of unauthorized artificial colorings as falsification, the theory being that these artificial colorants would be used only to disguise the true nature of the product in order to enable the producer to sell it as something different from or superior to its real nature or quality. This is covered in article 671 of the regulations, as follows:

ART. 671. The following shall be considered as falsified:

(1) Foodstuffs whose component parts have been wholly or in part replaced by others of inferior quality;

(2) Those which have been colored, restored, scented, or to which extraneous substances have been added for the purpose of hiding some fraud or adulteration or to give the appearance of a better quality than they actually possess;

(3) Those which are composed wholly or in part of deteriorated or decomposed animal products, or of adulterated or deteriorated vegetable substances. In this class are included meats of animals not intended for food purposes or the victims of diseases or accidents which render them unfit or improper for consumption as food;

(4) Those which have been wholly or in part substituted for the substances indicated on the containers;

(5) Those which in composition, weight, or measure vary from the statements on the marks or labels or are not in accord with the declaration of the interested party.

The use of eggs in the manufacture of food pastes is permitted. Food pastes may be labeled as containing eggs only if they contain not less than three eggs (or 150 grams of eggs) to each kilogram of flour used.

COLOMBIA

Colombia imports small quantities of American wheat regularly and is a constant market for American flour as well as a very excellent one for rice. Small quantities of cornstarch, malt, and macaroni also are exported from the United States to Colombia.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO COLOMBIA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	196	205	233	375	410	226
Wheat flour.....	1,000 barrels.....	64	122	36	154	138	119
Rice.....	1,000 pounds.....	282	691	1,059	17,747	17,188	18,153
Cornstarch.....	do.....	171	329	317	1,175	830	760
Macaroni.....	do.....	23	22	26	25	25	7
Malt.....	1,000 bushels.....	49	86	82	56	8	.....

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Import duties in Colombia are stated in Colombian gold pesos per kilo and are converted to dollars at the par value of that peso, 97.33 cents United States currency. The figures given in the second column of the schedule which follows were converted at that value.

Duties are based on the gross weight of the goods, including all packing. No preferential rates are provided in the Colombian tariff for imports from any country.

Former customs surtaxes have now been consolidated with the duties. No sales or other internal taxes are applicable on imports, except a new "canalization tax" which amounts to 1.50 pesos per metric ton on foodstuffs and 3 pesos per metric ton on prime materials.

Units of the metric system are in use in Colombia, the kilo being equal to 2.2046 pounds avoirdupois.

Tariff No.	Article	Rate of duty ¹	
		In pesos	In dollars ²
1	Rice.....	Per kilo gross 0.08	Per 100 pounds gross 3.54
2	Wheat.....	.08	Per bushel 2.12
3	Barley.....	.03	.63
4	Oats.....	.10	1.40
5	Cereals, not specified.....	.10	Per 100 pounds gross 4.40
6	Maize.....	.10	Per bushel 2.46
8	Malt or malted barley.....	.05	Per 100 pounds gross 2.20
9	Pearled barley.....	.09	2.98
10	Wheat, oats, and other crushed cereals, pearled or cleaned.....	.08	3.54
11	Wheat flour.....	.18	Per barrel 7.62
ex12	Flours of oats, rice, barley, rye, corn, and other cereals, not specified..... NOTE.—This item includes edible starches, "cerealina," cornstarch, and other edible flours of similar nature, and starch for foods from any source.	.10	Per 100 pounds gross 4.40
ex14	Semolina.....	.20	8.80
15	Granulated gluten for manufacture of noodles, etc.....	.04	1.77
17	Food pastes (macaroni, noodles, etc.).....	.72	32.28
82	Seeds ground for cattle feed (includes seed cake, hay, bran, etc.).....	.01	.97
714	Starch.....	.15	6.60

¹ Does not include canalization tax.

² Converted to dollars at the par value of the Colombian peso, 97.33 cents.

Export duties.—There are no duties on grain or grain products exported from Colombia.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

No provision is made for a refund of duty on raw products brought in for manufacture for export as finished products.

The import-certificate system is not in effect in Colombia.

MARKING

There are no regulations in Colombia requiring the marking of imported goods to indicate country of origin.

The gross weight in kilos should appear on all packages, although not required by law. Serial numbers and marks should be clearly shown on all packages—by stencil or brush, whichever is the more convenient for the shipper.

DOCUMENTATION

The documents requiring consular visa for shipments to Colombia are the consular invoice, the bill of lading, and a certificate of purity on foodstuffs. All copies of the documents are presented to a Colombian consul, who certifies them and returns one copy to the shipper. The consular invoice, accompanied by a complete set (six copies) of the bill of lading, should be delivered to the consulate for visa not later than 12 o'clock noon on the day before the vessel sails. Invoices are accepted for certification at the consulates from 9 a. m. to 3 p. m. on week days and from 9 to 11 a. m. on Saturdays. In case of delay in presenting the documents for visa, the shipper will be required to take out a *carta de aviso* (notice) at a cost of \$3, and a fine of 10 per cent of the duties will be levied on the consignee. It is understood that this rule is to be strictly enforced.

Six copies of the consular invoice must be prepared in Spanish for visa at the Colombian consulate in New York. It is assumed that the same number is required at other ports.

False entries or incorrect declaration of weights may lead to confiscation. Too much care can not be used in checking for errors. Furthermore, goods must be described in the exact wording of the Colombian tariff.

The consular invoice must show the name of the shipper, the vessel, the consignee, and the owner of the goods; the mark and serial number of each package, contents of each, net and gross weights; value per package, and the total f. o. b. value of the shipment in American gold. It should contain also the following declaration:

Bajo juramento declaramos que los precios anotados en el presente documento son los mismos que cargamos al interesado en la factura comercial y que los pesos de los bultos estan dados correctamente. (We declare under oath that the prices in this document are the same as those in the commercial invoice and that the weights of the packages as given are correct.)

A separate consular invoice must be presented for each mark, even where different marks go to the same consignee.

Three copies of the bill of lading must be presented to the Colombian consul with each set of consular invoices. One copy is stamped by the consul. It is understood that each steamship company has its own requirements as to the number of copies of the bill of lading to be presented. One of the signed copies of the bill of lading which the steamship agent returns should be sent to the consignee along with the visaed consular invoice. The bill of lading must show the gross weights in kilos and the total value of the shipment.

There is some question with regard to the security of the shipper in sending the bill of lading with draft attached. Colombian law No. 26 of 1923 provides that shipments consigned "to order" will be delivered from the customhouse only upon presentation of a legally-

indorsed bill of lading. The use of a "to order" bill of lading, however, is not advisable unless the shipper has, at the port of entry, a legal representative with properly executed and registered power of attorney.

When shipments are sent under a straight bill of lading, the consignee can obtain the goods by presenting a copy of the consular invoice, procurable for a small fee from the customhouse of entry, provided the copies of the bill of lading and manifest presented by the captain of the vessel identify him as the consignee. Sending to a third party, such as a bank, a straight bill of lading with draft attached, with instructions to deliver the bill of lading to the consignee only upon acceptance or payment of the draft, does not, therefore, afford full protection to the shipper. Goods may be consigned to a local bank at port of entry with instructions to indorse the document over to the consignee upon payment or acceptance, but this should not be done except by prior arrangement with the bank.

Because of frequent delays in the dispatching of documents, Colombian consulates in the United States are authorized to issue a carta de aviso (notice) when convinced that there is a good reason for the failure of the shipper to present the documents on time. The aviso, which is forwarded to the Colombian customs authorities, explains the reason for the delay and promises delivery of the documents by the next boat. Blank forms may be obtained at the consulates for 12 cents per set. The shipper should fill out six copies and deliver them at the consulate before 5 p. m. of the day before the sailing of the vessel. Another copy should be furnished the steamship company. The carta de aviso should always be sent on the steamer carrying the goods. If the shipper fails to do this, he should ask the Colombian consul to cable (at the customer's expense), to avoid seizure of the merchandise by the customs authorities in Colombia.

Shipments not covered by the aviso that comply with the consular and customs regulations will be entered without difficulty, but in the event of irregularity or delay in the dispatch of the documents the carta de aviso will avoid the confiscation that is often the penalty of such deficiencies.

The fee for consular visa on freight shipments is 3 per cent of the invoice value, payable at the Colombian customhouse, with an additional charge of \$2.50 for invoices of one page and 50 cents for each extra page, to be paid to the consul at time of visa, as a stamp fee. For visa of the bills of lading of one page the consul collects \$1.50 and 50 cents for each additional page. For the visa of the carta de aviso required when documents are presented late, a fee of \$3 is charged and, besides, the consignee is penalized by a fine of 10 per cent of the duties assessable.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There is no Government or other monopoly of the trade in grains, and no import restrictions thereon. No regulations have been en-

acted requiring or regulating the mixing of foreign with domestic grains or the blending of different grades or kinds of grain for milling purposes.

No standard grain grades similar to those established by the United States Department of Agriculture have been set up, but those of the United States are recognized.

Colombia imposes no limitations on the weight of packages or sacks of grain. When sacked, the gross weight in kilos should be stamped on the container.

Food products generally which do not meet the Government requirements are subject to fine or confiscation, more often the latter. If reexported after payment of duty no refund of duty is obtainable.

FLOURS

The importation or sale of flours is not restricted in any way. No regulations have been issued regarding the extraction ratio in milling nor in regard to the blending of flours of different grades or from different bread grains. Bleaching is permitted, but is not done locally; no regulations control the process. No objection is offered to self-rising flours and no restriction is placed upon the use of particular leavening agents. Certificates of analysis or quality are not required.

The size of packages of flour is not limited, the usual size being 25 pounds to the bag, with five bags to the sack.

Food products which are refused importation by the Government are subject to fine or confiscation, usually the latter. If refused after payment of duty, there is no refund of duties when reexported to another destination.

MACARONI AND SIMILAR FOOD PASTES

No regulations affect the importation, manufacture, or sale of macaroni and similar food pastes.

VENEZUELA

No grains find their way from the United States to Venezuela; but that Republic is a very good market for American flour, the quantities taken having increased steadily from 1925 through 1929 and remaining at about the same figure in 1930. Increasing amounts of American rice and small quantities of cornstarch, macaroni, and malt also are exported there.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO VENEZUELA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat flour.....	1,000 barrels.....	125	148	173	227	278	270
Rice.....	1,000 pounds.....	109	165	276	1,100	1,624	2,555
Cornstarch.....	do.....	6	3	8	15	14	86
Macaroni.....	do.....	20	22	48	20	48	25
Malt.....	1,000 bushels.....	19	9				

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Import duties in Venezuela are stated in gold bolivares, equivalent at par to 19.3 cents United States currency, at which rate the duties shown in the second column of the tabulation below have been converted. These duties include the total general surtaxes (56.55 per cent of the duties) as well as special surtaxes provided for certain of these products. No preferential rates apply on imports from any country, but a further special surtax of 30 per cent of the duty applies on all imports from colonial West Indies (Porto Rico and the British, French, and Netherland West Indies). Duties are based on the gross weight of the goods, including packing.

There are no sales or similar internal-revenue taxes on these products.

The units of the metric system are in use in Venezuela, the kilo being 2.2046 pounds avoirdupois.

Tariff No.	Article	Rate of duty ¹	
		In bolivares	In dollars ²
		<i>Per kilo gross</i>	<i>Per 100 pounds gross</i>
ex91	Bran of cereals for animal food.....	0.0783	0.69
94	Rice in the grain; maize ³ in the grain.....	.1722	1.50
95	Ground rice; rolled oats, crushed maize; wheat in the grain; ⁴ and crushed wheat.....	.3914	3.44
96	Unhusked oats; unhusked barley; ⁴ malted barley; rye in the grain ⁴.....	.1566	1.42
ex101	Husked barley; millet.....	1.1741	10.29
104	Alimentary grains, not specified.....	1.1741	10.29
			<i>Per barrel</i>
105	Wheat flour.....	.3914	6.74
			<i>Per 100 pounds gross</i>
106	Flour or meal, not specified.....	.3914	3.44
108	Maize flour.....	1.1741	10.29
110	Corn starch (Maizena).....	1.9569	17.17
115	Alimentary pastes, not specified.....	1.9569	17.17
	This designation includes pastes manufactured with semolina or wheat flour, also those prepared or preserved with a base of such substances.		
117	Semolina.....	.4893	4.29
ex133	Feculac, not specified.....	.3914	3.44

¹ Includes all surtaxes.

² Converted to dollars at the par value of the bolivar, 19.3 cents.

³ Maize, 84 cents per bushel.

⁴ Wheat, \$2.06 per bushel.

⁵ Rye, 79.5 cents per bushel; barley, 67 cents per bushel.

Export duties.—There are no duties on exports from Venezuela. Venezuela has taxes known as exploitation taxes which apply on certain exports, but not on grains or grain products.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

No provision is made for a refund of duty on raw products brought in for manufacture for export as finished products.

The import-certificate system is not in effect in Venezuela.

MARKING

There are no Venezuelan regulations requiring imported goods to be marked to indicate country of origin. It is not necessary to show the weight on packages, but if shown they should be expressed in kilos.

DOCUMENTATION

Freight shipments to Venezuela require a consular visa on the consular invoice and bill of lading. Forms of the consular invoice may be obtained only from Venezuelan consulates, at a cost of 50 cents for the set of three. The invoice should be presented to the consul for certification at least two full working days previous to the sailing of the vessel. However, the consul will certify and dispatch invoices presented within three days after departure of the vessel, provided the freight manifest has been duly presented. Invoices may be certified by the consul of a friendly nation or by two reputable merchants if no Venezuelan consul is located at the port of shipment.

Consular invoices in triplicate must be filled out in Spanish and must conform to the standard document. Duty-free goods must be accompanied by special invoice forms, otherwise they become subject to duty. Meticulous care in all details should be exercised in filling out the invoice. Each item must be specifically designated. Abbreviations, quotation marks, and ditto marks in the text of the invoice are not permitted. Corrections must be placed at the foot of the invoice before the signature of the shipper. No blanks may be left in the text of the invoice. The invoice must show the class in the tariff under which the goods are dutiable; but the law now requires only that part of the tariff item applying to the particular goods in question to be quoted, whereas formerly it was necessary to quote the entire tariff item. When the goods to be shipped are not covered by any particular classification in the Venezuelan tariff, this fact must be stated in the invoice, describing the goods as clearly as possible and stating their component materials and their use. The invoice must show the names of shipper and consignee; place and date of shipment; port of destination; class, nationality, and name of vessel; marks and numbers of each package; the contents; the quantities, both in figures and in writing; the kind of package (case, barrel, etc.), the gross weight in kilos, both in figures and in writing; and the f. o. b. value in the gold monetary unit of the country of shipment.

Packages of the same class, size, shape, weight, and contents may be designated with the same mark and the same serial number and considered as one lot. With this exception, no two or more packages on the same invoice may be marked with the same mark and number. Various packages of the same contents, although of different weights and shapes, may be taken as one lot; but each package must bear *a different serial number and the individual weight of each package must be specified in the invoice, the total gross weight of the shipment being given in the appropriate column.* Packages with different marks may be included in the same invoice if sent to the same port.

Fines are exacted for any irregularities in documentation, and wrong classification of articles may result in confiscation. To be certain of the correct designation on the invoices, the importer should be asked to specify exactly how the goods on his order should be listed on the invoice.

Three copies of the bill of lading must be certified by the Venezuelan consul. There is no fee for the visa of the regular set, but for each extra copy a fee of \$1 is charged.

"To order" shipments to Venezuela are prohibited and penalized by fine. Furthermore, captains of vessels carrying "to order" shipments are liable to a fine. Payment for goods is not insured by attaching a draft to the shipping documents, inasmuch as they may be delivered to the consignee whose name appears on the invoice without proof of ownership. Shipments should be made to brokers with instructions to deliver the merchandise to the ultimate consignee, banks having refused to allow goods to be consigned to them.

The fees for consular visa on documents are as follows:

Consular invoices, per set (minimum charge of \$1), 1.5 per cent ad valorem.	
Correction of invoices already certified.....	\$2.00
These fees are collected from the consignee at the port of entry.	
Set of 4 invoice blanks.....	.35
Duplicates or additional copies cert fied.....	1.00
New set of invoices to replace set already signed.....	4.00
These latter fees are collected at the consulate of origin.	

Honorary consuls are authorized to charge 20 cents for each signature required in visaing documents.

OFFICIAL REGULATIONS

GRAINS

No government or other monopoly controls the grain trade in Venezuela, and there are no restrictions on the importation and sale of grains. It is not necessary to mix domestic grains with foreign grains for milling, nor to mix other grains with wheat before grinding.

No grain standards such as those established by the United States Department of Agriculture have been set up in Venezuela, nor are the grades of any foreign country officially recognized.

Both net and gross weight should be shown on packages and sacks containing grain. No regulations have been made limiting the size of packages.

Condemned grains may usually be reexported or disposed of for purposes other than human consumption. If duties have been paid, no refund is obtainable.

FLOURS

No government or other monopoly controls the trade in flours and other grain products, and no import restrictions hamper imports. The extraction ratio is not regulated in any way.

The provisions in regard to flours are found in articles 213 to 216 of the food law of February 28, 1921, which are as follows:

ART. 213. The term "flour," without other qualification, designates the product of grinding grains of clean and industrially pure wheat.

The product of the grinding of other clean and industrially pure grains (cereals and legumes) shall be designated with the word "flour" accompanied by the qualification which will indicate the species of the grain or grains or the cereals or legumes which enter into its composition.

Groats or grits (semolas) are the products obtained by the same process as flours and differ from these only in the coarseness of the powder. The word "semola" without any other qualification indicates wheat grits.

ART. 214. Flours may be mixed, provided there is always a statement on the container indicating the different flours which enter into the mixture; and, similarly, they may be artificially whitened by the compounds of nitrogen if the process is indicated.

ART. 215. In consideration of the difficulty of a perfect selection, various foreign or different flours are tolerated in wheat flour up to a proportion of 1 per cent, also fine sand from the fragments of rocks given off in the cleaning (or grinding) of the grains if not exceeding 1 gram per each kilogram.

ART. 216. The following are hereby prohibited: Damp flours; flours infested by animal or vegetable parasites (*Claviceps purpurea*, *ustilagos*, etc.); flours altered by fermentation or by any other cause; flours, the acidity of which, expressed in sulphuric acid, exceeds 2 per cent, and those with the addition of coloring to make them bluish, or of mineral substances—alum, copper sulphate, zinc sulphate, talc, whiting, gypsum, or other extraneous powder.

These are the only regulations directly applicable to flour itself, although there are regulations governing the manufacture of breads which in reality apply to flours of which the breads are made, since flour for bread making must conform to the standards. These provisions of the food law are:

ART. 218. Bread may be made with beer leavening or other appropriate leavening, without the addition of any bacteria.

ART. 220. Flour employed in the making of bread must fulfill the following conditions:

Physical characteristics: It must be smooth to the touch, of agreeable taste and odor, without the least trace of rancidity and without mites, weevils, or other parasites. Its color must be white or only slightly yellow.

Boiling proof: It must not leave any appreciable residue after sifting in a screen of 46 mesh to the lineal centimeter, unless dealing with granulated flours.

Microscopic examination: The flour must not contain harmful grains or any other substance foreign to wheat with the exception of tolerances provided in article 215.

Water: The proportion of moisture may range from 10 to 15 per cent.

Mineral matters: From 0.3 to 1 per cent of mineral matter is permissible in accordance with the fineness and grade of the preparation. Fifty per cent of the ash content must be phosphoric anhydride.

Gluten: The gluten content must be of good quality and its proportion may range from 8 to 12 per cent.

Acidity: Acidity must not exceed 0.1 per cent. It must not contain cellulose extraneous to the wheat.

Soluble carbohydrates: Soluble carbohydrates may vary from 0.8 to 2 per cent.

Starch: The starch content must range between 60 and 72 per cent.

Fats: The fat content must not exceed 2 per cent.

Both the net and gross weights should be shown on the containers of flours and other grain products. It is not necessary to specify the country of origin on the labels, nor are the sizes of the packages limited as to weight or dimensions.

Imported flour or other grain products condemned by the Venezuelan authorities may usually be reexported or disposed of for industrial purposes.

MACARONI AND SIMILAR FOOD PASTES

Regulations in regard to macaroni and similar food pastes are contained in articles 225 to 228 of the food law, which follow:

ART. 225. Food pastes or soup pastes are understood to be products obtained by the desiccation of the unfermented mass made of water and the flour of wheat and molded mechanically. Egg pastes are those whose fabrication includes at least three eggs per kilogram.

ART. 226. Food pastes made with other flours or grits besides wheat carry an indication of the vegetable from which they are made.

ART. 227. Food pastes may be colored with saffron and other permitted colorings; but in this last case there must be indicated unmistakably the matter employed. Egg pastes may only be colored with the yolk of the egg.

ART. 228. Food pastes should not be made with flours which do not conform to the regulations established in this ruling.

ASIA

CHINA

China is at times the largest market for American low-grade flours. It imports, however, only when flour is extremely cheap and then principally, as just said, the lower grades. When its own grain crop is short, China imports some American wheat. The country is also a fairly good market for American cornstarch and macaroni.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO CHINA, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	391	795	303	167	1,125	1,523
Wheat flour.....	1,000 barrels.....	220	506	608	825	1,175	794
Corn.....	1,000 bushels.....						1
Corn meal and flour.....	1,000 barrels.....		2	2			
Barley.....	1,000 bushels.....						7
Cornstarch.....	1,000 pounds.....	310	41	1,897	5,126	3,805	3,554
Macaroni.....	do.....	301	188	198	258	194	183
Malt.....	1,000 bushels.....	14		2	1	2	2

NOTE.—Quantities less than 500 bushels, barrels, or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—Import duties in China are stated in the new unnamed gold customs unit, representing 60.1866 centigrams of pure gold, equivalent to a par of 40 cents United States currency, which value will be used until further notice. Duties shown in the second column below have been converted at that rate.

Ad valorem duties are levied on the wholesale market value of the goods in local (Chinese) currency, which is converted from the money of the exporting country at its exchange ratio to the local tael. This market value, when converted into the new gold customs units, is considered to be higher than the duty-paying value less the duty and 7 per cent of the duty-paying value of the goods. When paid in local currency the conversion is made at the current ratio between the local tael and the new gold customs unit. No preferential rates are granted to imports from any country. Specific rates are calculated on the net weight of the products.

Surtaxes varying with the port of entry are collected in addition to the import duties. These surtaxes amount to 0.25 per cent ad valorem at Shanghai and Foochow, 1 per cent ad valorem at Hankow, 0.7 per cent ad valorem at Tientsin, and 0.1 per cent ad valorem at Nanking. On flour there is a consumption tax of 10 cents Chinese silver currency per bag of 49 pounds. A "flood relief surtax" of one-tenth of the duty is to be collected on all grain products except wheat flour from December 1, 1931, to July 31, 1932; effective August 1, 1932, this surtax will be only one-twentieth of the duty, continuing until the American wheat loan has been liquidated.

Local units of weight and measure are in use in China; for example, the Chinese picul (100 catties) of $133\frac{1}{3}$ pounds avoirdupois.

Tariff No.	Article	Rate of duty	
		In gold customs units ¹	In dollars ¹
291	Macaroni, vermicelli, and similar products:		
	(a) In bulk.....	Per picul ³ 6.50	Per 100 pounds 1.95
	(b) Canned, or in any other packing.....	Ad valorem ⁴ 25%	Ad valorem ⁴ 25%
304	Barley, buckwheat, maize, millet, oats, paddy, rice, rye, and wheat.....	Free.	Free.
305	Flours and cereals, not specified:		
	(a) Wheat flour.....	Free. ⁵	Free. ⁵
	(b) Others.....	12½%	12½%
306	Barley, pearled.....	10%	10%
		Per picul ³	Per 100 pounds
310	Bran.....	.43	.129
338	Malt.....	1.90	.57
		Ad valorem ⁴	Ad valorem ⁴
641	Starch.....	15%	15%

¹ This new gold customs unit has not yet been named.

² Converted to United States currency at the rate of 40 cents to the new customs unit. There are surtaxes, not included here, which vary with the port of entry.

³ Picul equals $133\frac{1}{3}$ pounds avoirdupois.

⁴ Ad valorem duties are based on the wholesale value of the goods after conversion to Chinese currency.

⁵ Consumption tax of 10 cents Chinese silver currency per bag of 49 pounds on flour.

Export duties.—The duties on grains and grain products under the new export tariff of China are as follows: Bran, $7\frac{1}{2}$ per cent ad valorem; buckwheat, 0.13 haikwan tael ¹ per picul ($133\frac{1}{3}$ pounds); wheat flour and semolina, machine milled, 0.26 haikwan tael per picul; other flour, $7\frac{1}{2}$ per cent ad valorem; sorghum and maize, 0.15 haikwan tael per picul; millet, 0.26 haikwan tael per picul; rice and paddy, 0.34 haikwan tael per picul; wheat and cereals not specified, 0.25 haikwan tael per picul; macaroni and vermicelli, 0.59 haikwan tael per picul; vegetable products not specified, and articles not provided for in the tariff, $7\frac{1}{2}$ per cent ad valorem.

The specified duties are intended to approximate 5 per cent of the value of the exports. The actual amount of the duties paid in local currency will vary with the market price of silver and the consequent relation of the fictitious haikwan tael to the local tael. The amount of duty will also vary somewhat from this ad valorem basis as the market price fluctuates up or down in relation to the specified duties in taels per picul.

¹ "The word 'tael' signifies a weight and, by extension, also a medium of currency in silver. * * * AR [export] duties levied by the maritime customs are calculated in the haikwan tael, which is an arbitrary standard of currency not used for commercial or business transactions of any other kind. In theory it is a pure silver tael weighing about 37,797 grains (583.3 grains). The haikwan tael is entirely a money of account, duties being paid, as a matter of fact, in the local currency of the port. * * * The exchange rates of the haikwan tael in foreign currency are fixed each month by the customs authorities. Par in terms of the United States dollar varies with the price of silver."—Handbook of Foreign Currency and Exchange, by James R. Mood. (Issued by the Bureau of Foreign and Domestic Commerce, Washington, as Trade Promotion Series No. 102.)

TEMPORARY ADMISSION—IMPORT CERTIFICATES

There is no provision in China for the temporary duty-free admission or for importation with drawback of raw materials for manufacture for export in the form of finished products.

The import-certificate system is not in effect in China.

MARKING—DOCUMENTATION

No regulations are in force in China requiring goods to be marked with an indication of origin, nor any special labeling regulations on food products.

Consular documents are not required on shipments to China, the ordinary commercial invoice and ocean bill of lading sufficing. Shipping documents should go forward under separate cover—not in a package of merchandise. Commercial invoices and manufacturer's invoices should show the cost of the goods to the importer and the freight, insurance, and other charges. The usual export declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

There is no monopoly or other type of control on the importation of or trade in grains in China, nor are there regulations requiring the mixing of foreign and domestic grains in any proportion for milling. The Government does not require imports of grains to meet prescribed standards such as those established by the United States Department of Agriculture. No official account is taken of these United States standards, although they are recognized to a limited extent by the trade. It is not necessary to mark packaged grains to show gross or net weight or with an indication of the country of origin. No limitations have been placed on the size of packages. If grain is received in a damaged condition, its refusal rests with the importer. If refused, it may be returned to the country of origin or reshipped or even resold in China for cattle feeding if a buyer can be found.

FLOURS

No Government or private monopoly or other restriction controls the trade in flours in China, nor are there any regulations as to the extraction ratio in the milling of flour or in regard to the blending of flour from different grains or different grades of flours of the same kind. No standards have been established for moisture, ash, protein, or gluten content or maximum percentage of permissible acidity. There is no prohibition against the bleaching of flours; but bleaching is not customary, for whiteness is not demanded by the Chinese trade. If flours are bleached, it is not necessary to specify on the labels that bleaching has been done.

No objection is offered to self-rising flours, and no restrictions operate against leavening agents of any kind.

It is not necessary to present certificates of analysis as to grade or quality when clearing shipments of flour through the customs.

Packages may be of such size as is convenient or customary in other countries, there being no limitation as to size of containers. Nor are there any requirements in regard to marking packages to show the gross or net weight of the contents or with an indication of the country of origin.

Flours which are refused by the importer may be reexported or resold to another customer if so desired.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations as to the proportions or kinds of grain flours which may enter into the composition of macaroni and similar food pastes, and none governing the use of eggs in their preparation. Coloring such food preparations is not customary; but no regulations forbid it. The presence of coloring matter is not considered as an adulteration, nor need it be noted on the label.

HONG KONG

Hong Kong's importance in the United States export trade in grains and grain products rests solely upon its takings of wheat flour, part of which, at least, goes to the Republic of China and is consumed there. The following amounts of flour were declared for Hong Kong during the past six years: 393,000 barrels in 1925; 436,000 barrels in 1926; 774,000 barrels in 1927; 938,000 barrels in 1928; 834,000 barrels in 1929; and 858,000 barrels in 1930.

DUTIES AND TAXES

Import duties and taxes.—Hong Kong is a free port. In addition to the usual free-port privileges, import duties are not levied on goods for consumption except spirits and tobacco. There is therefore no tariff problem in forwarding shipments to this port. No internal taxes are collected on grain and grain products in Hong Kong, but the usual handling charges for labor in connection with customs clearance must be paid.

The monetary unit of the colony is the Hong Kong silver dollar, the exchange value of which fluctuates with the price of silver. Avoirdupois units of weight and imperial units of dry measure are in use for customs and general commercial purposes, although local units of weight and measure, such as the picul of 133 $\frac{1}{3}$ pounds, are in use among the people.

Export duties.—There are no duties on exports from Hong Kong.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Since there is no duty on grain and grain products, including macaroni and similar food pastes, the question of temporary admission into the Hong Kong area does not arise. The same is true in regard to import certificates.

MARKING—DOCUMENTATION

There are no requirements for marking goods to show country of origin nor any special labeling regulations in effect in Hong Kong.

No consular documents and no special form of invoice are necessary. Ordinary commercial invoices and ocean bills of lading (which should go forward under separate cover from the merchandise) are sufficient.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

There are no laws or regulations governing the importation and sale of grains, flours, and food pastes in Hong Kong.

The above statement is likely to be misleading, however, for the reason that nearly all of the flour imported into Hong Kong is re-exported to neighboring countries where food regulations, more or less strict, may be in force.

JAPAN

Japan is the largest customer for American wheat outside of Europe, taking from 4,000,000 to 7,000,000 bushels annually. It has a well-developed milling industry and imports very little flour, being, in fact, a sharp competitor of the United States in the flour markets of the Far East. Japan occasionally purchases large quantities of American rice, but in seasons of abundant harvests it discontinues these imports. Fair quantities of American cornstarch, macaroni, and malt are imported.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO JAPAN, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat.....	1,000 bushels.....	3, 673	8, 005	4, 105	5, 600	7, 003	6, 403
Wheat flour.....	1,000 barrels.....	36	19	25	64	277	68
Corn meal and flour.....	do.....	24	43	35			
Rice.....	1,000 pounds.....	455	4, 219	62, 214	4, 411	12, 696	455
Cornstarch.....	do.....	4, 369	2, 203	8, 252	18, 338	18, 789	13, 178
Macaroni.....	do.....	62	59	92	63	137	88
Malt.....	1,000 bushels.....	37	23	27	30	34	42

NOTE.—Quantities less than 500 bushels, barrels, or pounds, are not shown.

DUTIES AND TAXES

Import duties and taxes.—Japanese import duties are stated in yen (par value, 49.85 cents United States currency) and converted at the current exchange value of the yen. The value used in the third column below was 49.349 cents. Only one of the products considered in this handbook is subject to a conventional rate of duty in Japan, that being food pastes (macaroni, vermicelli, etc.), appearing in the treaty with Italy. That rate applies also to paste imports from the United States, the United Kingdom, France, Germany, and Canada, and other countries enjoying most-favored-nation status with Japan.

Specific duties are calculated on the net weight of the commodity. Ad valorem rates are calculated on the c. i. f. value at time of notice of arrival or declaration of the goods, the values being converted to yen at the exchange current, presumably, on day of clearance.

There are no customs surtaxes nor sales or other internal taxes on imports of grains and grain products in Japan.

Oriental weights and measures are employed, the unit in most common use being the picul (equal to 100 kin) of 132.277 pounds avoirdupois.

Tariff No.	Article	Rate of duty ¹		Rate to the United States, dollars ²
		General, yen	Conventional, yen	
12	Rice and paddy	Per 100 kin ³ net 2.00	Per 100 kin ⁴ net	Per 100 pounds net 0.747
16	Barley	.60		Per bushel .105
14	Pearled barley	7.10		Per 100 pounds net 2.65
15	Malt	2.70		1.000
16	Wheat	1.50		Per bushel .336
17	Oats	.65		.077
17-2	Millet (<i>Panicum italicum</i> or <i>P. germanica</i> , <i>P. miliaceum</i> , and <i>P. crus galli</i> , var. <i>frumentaceum</i>)	.50		.09
18	Millet, "kaoliang" (<i>Andropogon vulgaris</i>)	Free.		Free.
19	Indian corn	.30		.067
20	Buckwheat	.50		.09
ex22	Flours, meals, or groats of grain, and starches:			Per barrel
	1. Wheat flour	2.90		2.14
	2. Oatmeal	9.55		Per 100 pounds net 3.57
	3. Corn meal	5.65		2.79
	5. Cornstarch	2.30		.86
	6. Other (except tapioca, manioc, and sago)	2.00		.747
30	Grains and seeds, not specified, except those for medicinal use	Ad valorem ⁴ 15%		Ad valorem ⁴ 15%
48	Macaroni, vermicelli, and the like	Per 100 kin ³ net 8.80	6.00	Per 100 pounds net 2.24
643	Fodder	Free.		Free.
644	Wheat bran	Free.		Free.
645	Rice bran	Free.		Free.

¹ General rates apply to the United States except for item 48, where the conventional rate applies. There are no surtaxes.

² Converted to dollars at rate of 49.349 cents to the yen.

³ 100 kin (1 picul) = 132.277 pounds.

⁴ Ad valorem duties are based on the c. i. f. value at time of importation.

Export duties.—No duties are collected on exports from Japan.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Article 9, paragraph 1, of the Japanese customs tariff law provides that ordinances may be issued granting a drawback of, or exemption from, the whole or a part of the import duties on materials to be used in the manufacture of goods for export. For a number of years no provision was made for temporary admission of wheat to be milled for exportation. However, ordinance No. 200 of 1914 added various products to the list of commodities benefitting from this

privilege, among them wheat for manufacture of flour for export. The amount of drawback has been changed several times. Since the promulgation of ordinance No. 55 of April 1, 1926, the drawback on imported wheat reexported in the form of flour (any grade) has been 1.50 yen per 100 kin. Reexportation must take place within a period of two years from date of importation, and a declaration for temporary importation must be made at time of importation.

The import-certificate system is not in effect in Japan.

MARKING—DOCUMENTATION

It is not necessary to mark goods going to Japan to show the country of origin, but false indication of origin is penalized.

Consular invoices are not required, the ordinary commercial invoice and ocean bill of lading suffice. In order to obtain the benefit of the conventional rate of duty, shipments of macaroni and similar food pastes on which the total duty exceeds 100 yen should be accompanied by a visaed certificate of origin; for this the Japanese consular charges a fee of \$3 if the declared value of the shipment is less than \$1,000; \$5 if valued at \$1,000 or over but less than \$2,000; if valued over \$2,000, \$5 for first \$5,000 and \$1 for each additional \$1,000 or fraction thereof with a maximum fee of \$14.

Usual United States export declaration required.

OFFICIAL REGULATIONS

GRAINS

There is no monopoly on the grain trade in Japan, and no restriction of any kind either on importation or on domestic sales, except on rice and paddy, under license since 1928.

The mixing of foreign and domestic grains in milling is not required, but the practice is more or less customary in the manufacture of wheat flour for home consumption, the usual ratio being 6 to 4. Foreign wheat is used exclusively in milling for export. No regulations are in force requiring or controlling the mixing of wheat with other bread grains for milling.

Grain for importation must conform to the standard grades established by the United States Department of Agriculture, those standards being officially recognized by the Japanese authorities. No grain except rice is exported.

There are no limitations as to the size of packages of sacked grain, nor is it necessary to mark the containers to show gross or net weight or country of origin, although it is customary to indicate the net weight on each package.

Exportation of rice is temporarily prohibited.

The disposal of grain offered for import which does not meet existing requirements is left to the discretion of the importers, there being no official regulations on the subject.

FLOURS

No government or other monopoly controls the flour trade in Japan, and no restriction is placed on importation or sale.

There are no regulations governing the extraction ratio in the milling of flour. The usual ratio is from 70 to 80 per cent, but varies somewhat in each mill.

Flours may be manufactured from different grains, but this is not customary in Japan. However, there are no regulations on the subject and no requirements for marking blended or mixed flours.

No standards have been fixed for moisture, ash, gluten, or protein content of flours, and no minimum percentage of permissible acidity has been established. The percentages differ with the manufacturer and the grade of flour produced. The Japanese use flour of the following percentages for the manufacture of macaroni and similar pastes: Moisture, 3 per cent; ash, 0.55 per cent; acidity (lactic acid), 0.15 per cent; protein, 10 per cent to 11 per cent.

Bleaching of flour is permitted. There are no regulations as to the kind of permissible bleaching agents or the allowable percentages other than the law (ordinance No. 22 of June 15, 1928) regarding the use of preservatives and bleaching of foods in general. The principal bleaching agents in use in Japan are chlorine and NO_2 gas, electrolytic bleaching, and benzoyl peroxide. It is not necessary to mention on the labels the fact that the product has been bleached. The provisions of ordinance No 22 which are of interest to the American exporter are as follows:

ORDINANCE NO. 22 OF JUNE 15, 1928

ARTICLE 1. Chemicals herebelow mentioned can not be used in manufacturing or in the preservation of foodstuffs and beverages to be offered for sale. However, this regulation shall not be applied to the use of particularly specified chemicals under stated conditions.

(a) Benzoic acid, boracic acid, chlorous acid, fluorhydric acid, formaldehyde or formaline, mercuric chloride, sulphurous acid, thiosulphate, salicylic acid, thymol, naphthol, resorcinol, chinisol, formic acid, nitrous acid, bisulphite, argent (silver), cinnamic acid, hydrochloric acid.

(b) Chemical compounds and component parts of the above mentioned. In regard to chemicals not mentioned above, they may not be used with the object of bleaching or preservation in the manufacture of foodstuffs and beverages for sale unless permitted by the governor of the locality where the applicant's business place is located, or in Tokyo by the chief of the metropolitan police. In applying for permission, the following must be stated: Name of article, use, and amount of material. However, this is not applicable to a preservative which is permitted by article 2 or the use of a bleaching agent within the sphere of process and amount which is permitted: or the use of salt, sugar, vinegar, or pepper and other flavoring materials in the main. Any foodstuffs and beverages which infringe the aforementioned rules can not be sold, transported, exhibited, or kept with a view to sale.

ART. 2. Any person desiring to sell any chemical to be used as a preservative or bleaching agent of foodstuffs and beverages must have permission from the local governor where his business place is located, and must state the name of the material and the amount to be used, process of making, and directions and any changes made.

In case any person desires to use a material which is not listed in Pharmacopoeia Japonica he must submit sample with the application.

ART. 3. Preservative materials or bleaching agents which receive permission in accordance with the aforementioned rules must be of the nature and quality prescribed in the Pharmacopoeia Japonica, and those which are not listed must possess the same nature and quality as the sample submitted in accordance with article 2, paragraph 2.

ART. 4. The governor of the locality may order one who has received permission in accordance with article 1, paragraph 2, or article 2, paragraph 1, to change any items which have been permitted, when they are deemed harmful to the public health.

ART. 6. Regarding any foodstuff and/or beverage containing preservative and/or bleaching agent which infringes this ordinance or the regulations the governor of the locality may deal with the offender in accordance with law No. 15 (February, 1900). The same will apply to any licensee who violates this ordinance or the regulations under this ordinance.

ART. 8. The following infringements of this law shall be punished with a fine of not less than 100 yen or detention, and one who violates article 1, paragraph 1 or 2, even if he is ignorant of the fact, is still liable for punishment:

(a) Violation of the rules of article 1.

No objection has been made to the sale of self-rising flours. However, very little flour of this sort is consumed in Japan. There is no restriction in regard to the use of leavening agents in general, and none is specified as "harmful to health."

Certificates of analysis or quality are not required except for flour sold to the army or navy. There are no special requirements for the marking of packages, but it is customary to show the net weight on each package. It is not necessary to show either gross weight or country of origin. There are no regulations governing the size of packages.

The disposal of flour offered for import which does not meet existing requirements is left to the discretion of the importer, there being no official regulations on the subject.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations covering the proportions or kinds of grain flours entering into the composition of alimentary pastes. The use of coloring matter is permitted, but there appear to be no regulations on the matter and labeling is not necessary. Artificial coloring is not considered as adulteration or misbranding.

There are no regulations governing the use of eggs, although it is customary to brand these products, stating that they do, or do not, contain eggs.

KWANTUNG (JAPANESE LEASED TERRITORY)

Kwantung (the peninsula leased from China by Japan) imports considerable quantities of United States wheat flour, but no other grains or grain products from this country. At least a part of the imported flour probably finds its way into Chinese Manchuria. The declared exports of American wheat flour for Kwantung during the past six years were: 286,000 barrels in 1925; 165,000 barrels in 1926; 128,000 barrels in 1927; 193,000 barrels in 1928; 905,000 barrels in 1929; and 585,000 barrels in 1930.

Kwantung is a full free-trade area. No import duties are levied on goods of any kind. However, the usual handling and storage fees are charged for services rendered in the harbor and warehouses. There are no duties on exports from this territory.

Inasmuch as Kwantung levies no duty on grain and grain products, including macaronis and similar food pastes, there is no question of temporary admission into this area. The same is true in regard to import certificates.

It is not necessary to mark goods to show country of origin, but false indication of origin is penalized. Consular invoices are not required on shipments to Kwantung; the ordinary commercial invoice and ocean bill of lading suffice.

Japanese regulations apply in Kwantung.

PHILIPPINE ISLANDS

The Philippine Islands buy heavily of United States wheat flour, but no wheat. They are also a good market for American cornstarch. Imports of other grain and grain products from the United States are very light.

UNITED STATES EXPORTS OF GRAINS AND GRAIN PRODUCTS TO THE PHILIPPINE ISLANDS, 1925-1930

Product	Unit	1925	1926	1927	1928	1929	1930
Wheat flour.....	1,000 barrels.....	564	610	635	769	788	670
Cornstarch.....	1,000 pounds.....	341	394	1,515	4,611	8,144	8,141

NOTE.—Quantities less than 500 barrels or pounds are not shown.

DUTIES AND TAXES

Import duties and taxes.—American products shipped to the Philippine Islands on a direct bill of landing, properly marked, and accompanied by a certificate of origin are not subject to duty, provided no drawback of customs duties has been allowed thereon. "Direct shipment" has been ruled to include shipment in bond through foreign territory contiguous to the United States.

Foreign grains and grain products are subject to the rates of duty shown in the table on page 288. Ad valorem duties are calculated on the actual market value or wholesale price at time of exportation to the Philippine Islands in the principal markets of the country whence imported, in the usual wholesale quantities in which such merchandise is there bought and sold for exportation to the Philippine Islands or consigned to the Philippine Islands for sale, plus the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands. Unless otherwise stated, the specific rates given below are calculated on the gross weight of the product. Duties are stated in United States currency, but are paid in Philippine currency or its equivalent in the money of the United States. (The Philippine peso is valued at 50 cents United States gold.)

There are no customs surtaxes on imports into these islands. All sales within the islands except retail sales are subject to the merchants' sales tax of 1½ per cent ad valorem. This tax is not collected on imported goods at time of importation, however. No other internal taxes apply on grains and grain products.

The metric system is used for customs and general commercial purposes, the kilo being equivalent to 2.2046 pounds avoirdupois.

Tariff No.	Article	Rate of duty	
		General, dollars	To United States
87	Starch, feculæ and dextrine for industrial purposes.....	<i>Per 100 kilos gross</i> 2.00	Free.
215	Rice:		
	(a) Unhusked.....	0.90	Free.
	(b) Husked.....	1.50	Free.
	(c) Flour.....	2.00	Free.
216	Wheat, rye and barley:		
	(a) In grain.....	.25	Free.
	(b) In flour.....	.47	Free.
217	Corn (maize), oats, and millet, and cereals and grains not otherwise provided for:		
	(a) In grain.....	.17	Free.
	(b) In meal or flour, not specified.....	.83	Free.
218	Cereals prepared for table use, such as oatmeal, corn meal, cracked wheat, cornstarch, and similar preparations.....	<i>Ad valorem</i> ¹ 10% _c	Free.
222	Vermicelli, macaroni and pastes for soups, not specified (includes weight of immediate containers).....	<i>Per 100 kilos</i> 2.50	Free.
ex225	Bran, seeds and unhusked grains, cracked or otherwise prepared for animal food.....	<i>Ad valorem</i> ¹ 5%	Free.
ex317	Malt.....	Free.	Free.

¹ Ad valorem duties are based on the actual market value or wholesale price at time of exportation, including all packing charges.

Export duties.—There are no duties on exports from the Philippine Islands.

TEMPORARY ADMISSION—IMPORT CERTIFICATES

Exported goods manufactured in the Philippine Islands from imported raw materials or from similar domestic materials of equal productive value, such question to be determined by the insular collector of customs, are allowed a drawback equal in amount to the duties paid on the imported materials so used or, when similar domestic materials are employed, to the duties paid on the equivalent imported materials less 1 per cent thereof. This privilege is enjoyed by imported goods from sources other than the United States. Products from the United States have no occasion to solicit drawback of duty in the Philippines, for, as already said, raw materials as well as manufactured goods from the United States are not subject to duty.

The import-certificate system is not in effect in the Philippine Islands.

MARKING

All imported articles of foreign manufacture such as ordinarily are marked, stamped, branded, or labeled and all packages containing these or other imported articles must respectively be plainly marked, stamped, branded, or labeled in legible words in a conspicuous place to indicate country of origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they are not delivered to the importer. Should any article of imported mer-

chandise be marked, stamped, branded, or labeled to indicate a quantity, number, or measurement not actually contained in such article, no delivery of the same will be made to the importer until the mark, stamp, brand, or label, as the case may be, is changed to conform with the facts of the case.

DOCUMENTATION

Commercial invoices in duplicate should accompany shipments by freight or express from the United States to the Philippines. This invoice should contain an accurate description of the itemized merchandise, showing the quantity, weight, and value, marks and numbers of packages, and destination of goods. In order to obtain preferential duty-free importation the following certificate of origin should be printed, written, typewritten, or stamped upon the invoice and signed by the shipper:

I hereby certify that the above-described articles are of the growth, product, or manufacture of the United States or its possessions, and that no drawback of import duties has been or will be claimed thereon, and this invoice is true and correct in all particulars.

Both copies of the invoice must be signed.

The usual exporter's declaration required by the United States customs regulations on all shipments to foreign countries and the noncontiguous American territories should be filled out.

OFFICIAL REGULATIONS

GRAINS

No governmental or other monopoly controls the trade in grains in the Philippines, and importation of such products likewise is entirely free of restrictions. The food regulations are, to all intents, the same as in the United States, the Philippine health authorities having adopted the United States regulations in practically unchanged form.

There are no requirements for mixing domestic and foreign grains for milling, and no necessity for mixing other grains with wheat before grinding.

The legal grain grades are the same as those established by the United States Department of Agriculture, those grades having been recognized officially by the Philippine Government.

Packaged or sacked grains should bear an indication of the country of origin and the net weight. The size of packages is not limited as to weight or dimensions.

Grains rejected in the Philippines are reexported.

FLOURS

The trade in flours and other grain products is unrestricted by Government or other monopoly or by import prohibitions or license requirements. There are no regulations in force prescribing a certain extraction ratio.

The blending of flours from different grains is permitted, the only requirement being that the quantity of each sort be marked on the package.

The standards regarding moisture, ash, protein, and gluten content and permissible percentage of acidity in flours are the same as in the United States. This is true also in regard to the bleaching of flours.

Self-rising flours are under no restriction. They are sold as in the United States and under the same freedom in regard to leavening agents.

No certificates of analysis are required. No regulations limit the size of packages, the customary American sizes being acceptable. The net weight of the contents and name of the country of origin must be shown on containers.

Grain products condemned by the customs officials as unfit for human consumption are reexported or used for industrial purposes.

MACARONI AND SIMILAR FOOD PASTES

There are no regulations governing the proportions or kinds of grain entering into the composition of macaroni and other food pastes.

The same type of coloring matter is permitted in the manufacture of macaronis in the Philippine Islands as is permissible in the United States.

If stated on the label, use of artificial coloring in the manufacture of food pastes is not considered an adulteration or misbranding, except that the use of yellow is restricted because it may be misleading on the local market, the inference being that yellow macaroni, noodles, etc., contain eggs and when sold in bulk could be passed as regular egg noodles and macaroni.

The use of eggs in the manufacture of these food pastes is governed by an adaptation of the United States regulations covered by Circular No. 136 of the Food, Drug, and Insecticide Administration of the United States Department of Agriculture.

ADDENDA

GREECE

PROTECTION OF DOMESTIC WHEAT PRODUCTION¹

The production of wheat in Greece serves only 39 per cent of local consumption, the country's annual requirements being around 900,000 tons, against which about 350,000 tons are produced within the Republic. Production has considerably increased during the past 10 years, principally as the result of the settlement of refugee cultivators in Macedonia and Thrace since 1922. Domestic production in 1922 amounted to 246,000 tons and in 1928 to 356,000 tons, a record crop.

Despite this increase and the efforts of the Government to encourage the cultivation and to improve the quality and yield of Greek wheat, disposal of the domestic production in recent years has not been in line with the volume of the crops and the stocks available. Although many wheat producers have been selling their production in advance and in some cases at prices below those which they could have obtained later, large stocks are reported to have remained unsold during 1928, 1929, and 1930. This is understood to be mainly a result of the poorer quality of Greek wheat and its smaller yield in flour, which created a preference on the part of local millers for wheat of foreign origin.

To prevent the depreciation of local wheat and to secure its consumption, the Greek Government has since 1928 adopted a so-called "concentration" system, which was established by Law No. 3598 of July 10, 1928. According to that law, which was subsequently modified by Laws No. 4382 of August 21, 1929, No. 4817 of July 16, 1931, and No. 4932 of April 18, 1931, and the legislative decree of November 14, 1931, a central committee was appointed by the Ministry of Agriculture, composed of the director of that ministry as president, the chief of market police, the director of the general chemical laboratory of the Government, the general inspector of agricultural associations, and one representative each of the Agricultural Bank of Greece or the General Privileged Warehouse Company, the Association of Greek Millers, the Union of Agricultural Associations of Thessaly, and the Unions of Agricultural Associations of Macedonia and Thrace.

The committee determines the quantities of wheat to be purchased from each district and the price at which it will be disposed of locally. The fixing of the price is made on the following basis: It must cover—

(a) The price paid to growers, the cost of the concentration, administration, cleaning and storing of the wheat, general expenses,

¹ Report of Assistant Commercial Attaché Ralph B. Curren, Athens.

interest rates, insurance, forwarding expenses to buyers, and any deficit due to depreciation or wrong sorting of the grain; and

(b) An amount of 10,000,000 drachmas, which will be used for the fulfillment of the purposes of the committee.

The wheat thus concentrated is disposed of in the following manner:

(a) Each mill having a daily capacity of 15,000 kilos and up must mix with the imported wheat milled 25 per cent of domestic wheat.

(b) All importers of wheat or flour must purchase an analogous percentage of domestic wheat or pay a small amount to cover the extra charge on the price of foreign wheat as a result of the protection of Greek wheat.

Purchase of domestic wheat by importers is obligatory only during the period of concentration of the Greek wheat, namely, from October to April each year. When this period is over and the concentrated wheat has been disposed of, importers are subject to a fee not exceeding 20 leptas per kilo of wheat or flour imported, which represents the extra charge on the price of imported wheat which would result if the compulsory purchase of domestic wheat had continued. This fee is usually collected from April to October.

The percentage of domestic wheat to be purchased by importers and the extra fee mentioned in the preceding paragraph are determined in advance and are fixed throughout the respective periods. During the period November 1, 1930 to March 7, 1931, the percentage of domestic wheat which had to be purchased by importers was set by the committee at 10 per cent of the quantity of imported wheat or flour. During the period March 8 to November 1, 1931, the extra fee was 17.48 leptas per kilo of imported wheat or flour. From November 1, 1931, through March, 1932, for all imports of wheat or flour effected through the 13 main customhouses of class A the percentage of domestic wheat to be purchased was set at 15 per cent of the quantities imported, and its price fixed at 5.15 drachmas per kilo. For imports effected through other customhouses, importers are not obliged to purchase domestic wheat but must pay a fee of 17.48 leptas per kilo of imported wheat or flour. This combined form of protection of the domestic wheat during the present concentration period was established because the quantities available for concentration are estimated to be small, and, when they are completely disposed of, all wheat and flour imports will be subject to the fee of 17.48 leptas per kilo instead of the percentage of obligatory purchase of domestic wheat.

Concentration of the wheat is effected by the central committee, either direct or through a banking organization, with the cooperation of the General Privileged Warehouse Company, of Greece. In past years the National Bank of Greece had been intrusted with the financing and warehousing of the wheat, but during the 1930-31 and 1931-32 periods the Agricultural Bank of Greece has been charged with this business.

In addition to the concentration proceedings, the central committee is invested with other duties concerning the protection and promotion of wheat production in Greece. The scope of these activities may be summarized as follows:

Upholding of the price of domestic wheat by concentration and sale in Greece.

Granting of monetary prizes to progressive wheat growers and establishing and subsidizing model wheat-producing villages;

Construction of warehouses, with or without wheat cleaning and disinfecting installations, near to the concentration places;

The purchase, in Greece or abroad, of seeds of choice varieties of cereals and their distribution to farmers at reduced prices or against exchange with wheat of local production, as well as the distribution of seeds on credit (the importation and disposal of seeds not being subject to the provisions and limitations of the laws on wheat protection);

Cooperation with, and material assistance to, the Institute for the Improvement of Plants for the purpose of experimenting and determining the varieties of cereals most suitable for each district; also the granting of subsidies to the Service of Mechanical Cultivation; and

Upholding the prices of barley and oats by concentration and sale in Greece. (This has not yet been enforced.)

The concentration process as enforced up to now by the Government has made possible the disposal of large quantities of domestic wheat at relatively good prices; and, although it caused an increase of about 50 leptas per oke on the average price of bread, it will probably be maintained in Greece until world conditions and the wheat situation in the country improve considerably.