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Tariffs:

A Study in Method.

BY

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TO
WILMA GREGORY,
AN APOLOGY
FOR MANY SILENT HOURS.

PREFACE.

I. THE facts which have prompted me to write this book are simple. When, in the summer of 1918, I was asked by the authorities of the London School of Economics to prepare a set of Lectures upon Tariff Questions for the guidance of Consular students, I found to my very great surprise that the technical aspects of the subject had, so far as British writers were concerned, been almost completely neglected.¹ There were no text-books to which the enquirer might be referred, and it seemed to me very strange that a question which had agitated political parties for so long a time should not have resulted in a more complete survey from the angle of impartial comment. It was with the idea of in some degree filling the gap thus discovered that I first began to write this book. Later on, the attraction of the subject led me to extend the scope of the book somewhat, and to adopt a more critical attitude than I had at first intended. The line between description and criticism is always a thin one, however, but I have attempted, so far as was possible, to avoid that discussion of the fundamental rightness of free trade or protection, which has for the last twenty years provided the politicians with so much declamatory material. As I have more fully shown below, the ultimate questions are beyond the power of the economist to settle. He may, it is true, analyse the presuppositions in each case, and show that the

¹ An honourable exception is Mr. Higginson, whose "Tariffs at Work" is an interesting and illuminating introduction to the subject.

results contemplated are in dissonance with these assumptions, but he cannot directly attack the validity of political ideals, however little he may himself be in sympathy with them. I hope, therefore, that this book may be read, not with the aim of discovering the author's attitude towards "the Fiscal Question," but with the recollection of the true object of the study in view—namely, the examination of the technical problems which the existence of tariffs necessarily brings with it.

2. In writing this book, I have had to face two sets of difficulties. In the first place, it has not always been easy to differentiate between a critical survey of the ground and a mere description of the institutions actually at work, comparatively treated. Thus, I have had to resist the temptation to rewrite the tariff history of the nineteenth century, though the temptation to adopt a chronological basis was at times great. In certain cases, as in the treatment of the colonial tariff policy of different Powers, an historical description seemed unavoidable. But in general I have selected illustrations without overmuch reference to time and place, as it suited the general scope of the subject. I make no apology for the introduction of what may appear at first sight an excessive amount of illustrative material. Though tariffs represent, perhaps, the most plentiful result of economic legislation, the collation of *forms* appeared to be indispensable. There has been far too much talk of tariffs in the abstract in this country already. The only way of giving the reader a sense of the great complexity of the subject was to give him the opportunity of judging the "raw material" for himself. My main trouble was not the paucity of the material, but the necessity for selection.

3. The second difficulty was the question to what extent this book should deal with current topics of interest. I finally decided that it was desirable, as far as possible, to include matters of current concern. But I take this opportunity

of saying that it was not my intention to give a complete record of current events. Apart from the difficulty of doing so objectively, it would have been a departure from my main object, which was a description of tariffs in general. The current sources of information are easily accessible to all serious students, and my main effort has been to link up the present problems with tariff technology generally.

4. It is unnecessary at this stage to attempt to summarise the net results of the survey. One word may be permitted me however. The most casual reading of the book will be sufficient to justify the statement that there is no stage in the chain of events which leads from the legislative inception of the tariff down to the practical administration of its details which does not reveal unsuspected difficulties of choice between alternatives. The resolution of these difficulties is made easier by a consideration of the development of the tariff in the recent past. Without in any way committing oneself to the protectionist point of view, it is clear that if the United Kingdom ever adopts the principle of protection there are certain solutions which, on technical grounds, are not acceptable. Thus, the choice between specific and *ad valorem* duties has been, I venture to think, definitely determined in favour of the former. In the same way, there is simply no question as to the necessity for specialisation or differentiation between different grades of the same commodity. The naive idea of the uniform rate on simple categories, such as the "Tariff Reformers'" have so long been advocating, is quite untenable in view of the historical evolution through which the tariffs of other countries have gone. In the same way, I have tried to show that the demand for a "Scientific Tariff" involves very difficult questions of political and administrative expediency which cannot be shirked without possible disappointment to all concerned. Further, I have tried to show that the "unlimited" or "unconditional" form of the Most-Favoured-Nation Clause is quite capable of rational defence,

even on the assumption that in general a policy of protection is desirable.

5. One other remark in this connection may be permitted. At the moment of writing, there seems a growing agitation in favour of a "sliding scale" of duties in order to check "exchange dumping." The history of the sliding scale on wheat throws some light upon the difficulties of administering such a scale without increasing the very fluctuations it is desired to avoid. A fuller acquaintance with the past history of sliding scales would, I think, have modified the strength of the demand for their re-introduction.¹

6. It is left for me to make grateful acknowledgments to Prof. A. J. Sargent, who has been good enough to read the whole book in MS., with the exception of the section dealing with Revenue Duties, and whose comments have been of the greatest value to me. Dr. Hugh Dalton has assisted the argument with criticism at several points. Those who know Mr. Headicar's grasp of the official and other literature stored in the Library of the School of Economics will realise what his help has meant in the accumulation of material. My thanks go to Miss H. Vernon-Jones for indexing the book.

TH. GREGORY.

THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE,
CLARE MARKET, KINGSWAY, W.C. 2,
February 21st, 1921.

¹ These difficulties have proved great enough to prevent the incorporation of the principle in the new Industries Preservation Bill, now passing its final parliamentary stages (August, 1921).

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LIST OF ABBREVIATIONS EMPLOYED IN THIS BOOK.

B.T.J.,	<i>Board of Trade Journal.</i>
C.I.D.,	Colonial Import Duties, published by the Board of Trade.
Ec. J., . . . .	. . . .	<i>Economic Journal.</i>
F.I.D., . . . .	. . . .	Foreign Import Duties, published by the Board of Trade.
H.S.W., . . . .	. . . .	"Handwörterbuch der Staatswissenschaften."
J. de Ec., . . . .	. . . .	<i>Journal des Économistes.</i>
J.N.S., . . . .	. . . .	"<i>Jahrbücher für Nationalökonomie und Statistik.</i> "
J. Pol. Econ.	. . . .	<i>Journal of Political Economy.</i>
Kelly, . . . .	. . . .	Kelly's "Customs Tariffs of the World" (1914 edition usually used).
Pallain, . . . .	. . . .	Georges Pallain, "Les Douanes Françaises," 4 Vols., 1913.
P.P., . . . .	. . . .	Parliamentary Papers.
Q.J.E., . . . .	. . . .	<i>Quarterly Journal of Economics.</i>
R.E.I., . . . .	. . . .	<i>Revue Économique Internationale.</i>
Schm. J., . . . .	. . . .	"<i>Schmoller's Jahrbücher für Gesetzgebung und Verwaltung.</i> "
S.V.S.P., . . . .	. . . .	<i>Schriften des Vereins für Sozialpolitik.</i>
T.N., . . . .	. . . .	Tariff Notes (published by the Bureau of Foreign and Domestic Commerce, U.S.A. Government).
T.S., . . . .	. . . .	Tariff Series (published by the Bureau of Foreign and Domestic Commerce, U.S.A. Government).
W.W.A., . . . .	. . . .	"<i>Welt-Wirtschaftliches Archiv.</i> "
Z.S.W., . . . .	. . . .	<i>Zeitschrift für Sozialwissenschaft.</i>

APPENDIX I.

EXPORT AND TRANSIT DUTIES.

§ 1. WE have had occasion in previous chapters incidentally to deal with export and transit duties. In this appendix we can examine the matter more formally.

A certain prejudice attaches to export and transit duties which one does not find in the case of import duties. Thus, export duties are forbidden under the American Constitution,¹ and transit duties are prohibited by § 69 of the German Federal Customs Law.² It is fairly easy to see why transit taxes should not be popular, for they limit the competitive efficiency of the carrying services of a country. But export duties play a not unimportant rôle to-day, and are likely to play a more important rôle in the future.

When we investigate the cases in which export duties are levied, we find, however, that their frequency is in inverse ratio to the industrial development of the country, and in inverse ratio to the degree of finish of the article. Except in special cases—*e.g.*, opium or arms and ammunition—export duties tend to be limited to raw materials.

§ 2. The fact that it is less advanced or raw material producing countries, that tend to rely to some extent on export duties, whilst manufacturing countries do not, is to a large extent due to the differences in the general economic level of such areas. Plantation areas are not suitable for direct taxation, and export duties on the staple crops represent a substitute for land taxes, just as import duties in the same areas tend to be a substitute for income taxes.

¹ Art. I., § 9, clause 5, "No tax or duty shall be laid on articles exported from any State." Art. I., § 10, clause 2, "No State shall without the consent of Congress levy any imposts or duties on imports or exports except what may be absolutely necessary for executing its inspection laws." For the legal interpretations by which the meaning of exports has been limited to exports to foreign countries, see Willoughby on the Constitution, I. § 277, p. 608, *et seq.*

² "No duties shall be raised on transit."

When export duties are levied frankly as a substitute for direct taxation, the question of incidence hardly arises. But if the question as to who pays export duties is raised, is the answer more favourable to export duties on raw materials than to export duties on finished commodities? Who pays the export duty? The answer is that export duties are shifted on to the consumer only if his demand cannot be diverted to other sources, and when we are comparing manufactured articles with raw materials as proper objects of export taxation we cannot deal with them as classes at all. In the case of a given manufactured article for which there is only *one source of supply*, the tax tends to be borne by the consumer, whereas in the case of a raw material for which there are competing sources of supply, the tax will tend to be borne by the producer in the taxed area. There is, therefore, no essential difference in this respect.

The fact that the producer and not the consumer tends to pay the tax may be made a reason for imposing an export tax. For, if there are competing sources of supply, or substitutes, these will be preferred, and the demand for the taxed article will fall off. Hence, the local users of the commodity can obtain a cheaper article, whilst the local producers must put up with a lower price.¹ On the other hand, it may be argued that it is easier *as a general rule* to obtain manufactured articles from a rival source than it is to obtain raw materials, so that export taxes represent a greater encouragement to competition in the former than in the latter case.

§ 3. To examine in detail the technical form of export taxes would be to go over again matters already discussed in previous chapters. Thus, we find taxes levied on number or tale, on value,² and on quantity, just as we find the sliding scale.³ The utmost diversity prevails as to the articles which we find in these export duty schedules: they include gold (New Zealand), coal and coke (British Columbia), timber,

¹ A classical instance of the divergence of interests between producers and users is to be found in the history of the English woollen industry, when the "landed interest" desired to export wool freely and the manufacturers desired prohibition of export in order to safeguard their raw material.

² See the interesting Peruvian Tax Law of 10/5/1911, by which india rubber and other gums "shall pay duty at the rate of 8 per cent. *ad valorem* on their market value at Liverpool, in lieu of the specific duty now leviable thereon."

³ E.g., the sliding scale imposed on rubber in the Malay States, C.I.D., 1914, Appendix vii., p. 872.

sugar, hides and skins, diamonds (South Africa), lead, copper, iron, argentiferous ores (Spain), washed and unwashed wool (Bulgaria), silk waste, seeds, articles for collection and works of art (Italy). The frequent inclusion of rags (Italy, Russia, the old Austria-Hungary) is due to the desire to conserve a supply of raw material for the local paper-making industry.

§ 4. Nor is the retaliatory duty lacking. Here is an instance from Newfoundland ¹—

“ In case of any country imposing an import duty on herrings exported from Newfoundland and imported into such country in vessels belonging to the Colony when such herrings may be imported into such country in vessels belonging to the same free of duty, the Governor-in-Council may, by proclamation, impose an export duty equal to the amount of the duty so imposed by such country aforesaid on herrings exported from Newfoundland in vessels belonging to such country when such import duty is imposed.”

§ 5. In the recent past two developments are of interest. The first is the use of the export duty as a means of economic warfare. We have already had to refer to this matter in connection with the differential export tax on tropical produce. In the case of the European Peace Treaties, we find that steps have been taken to prevent the policy of export duties intended to hamper the economic position of the other States from taking effect. Thus, with regard to the Saar Basin, Art. 31 of Chapter II. of the Annex to Part III., § IV. enacts that “ no export tax shall be imposed upon metallurgical products or coal exported from the said territory to Germany, nor upon German exports for the use of the industries of the territory of the Saar Basin.” ² So in the case of the transference of Upper Silesia to Poland, Art. 90 of the treaty enforces for fifteen years both the permission and the freedom of coal exports, and further enacts that “ Poland agrees to take such steps as may be necessary to secure that any such products shall be available for sale to purchasers in Germany on terms as favourable as are applicable to like products sold under similar

¹ C.I.D., Appendix vii., p. 863. See No. 18 of Act 9 of 1905.

² This clause does not prohibit the *prohibition* of export, it will be noted.

conditions to purchasers in Poland or in any other Country." ¹
So also under Art. 224 of the Austrian Treaty—

(1) Czecho-Slovakia and Poland may not for fifteen years levy differential duties on coal going to Austria.

(2) The same States undertake, pending the conclusion of reciprocal agreements for the supply of raw materials and coal, "but in no case during more than three years from the coming into force of the present treaty, that no export duty or other restrictions of any kind shall be imposed on the export to Austria of coal or lignite up to a reasonable quantity, to be fixed, failing agreement between the States concerned, by the Reparation Commission."

§ 6. The second interesting development is the use of the export tax as a means of correcting the depreciation of the exchanges. Thus in Germany, an ordinance of 20th December, 1919, "concerning control of export trade" introduces, in Art. 6, a tax on export licenses. By the Ministerial Proclamation of 8th April, 1920, Art. 9, the tax is assessable "on the total value which is put to the account of the foreign consignee . . . if the merchandise is exported unsold, the tax will be calculated according to the export value of the goods; and in the case of 'improvement trade,' according to the value of payments made in connection therewith." The Ministers for Economic Affairs and of Finance can regulate the charges to be made, and are bound to alter them on demand of the Reichsrat. By Art. 10, "if the wares are priced in foreign currency the value is to be calculated in German currency converted at the rate of exchange to be fixed" by the said Ministers, "for the purpose of computing the amount of the charge."² So long as the internal purchasing power of the mark was greater than its parity value in terms of foreign currency, this system represented a sharing of the profits between the foreign buyer and the German Government.

¹ It may also be noted that Art. 266 of the Treaty guarantees the Allies unlimited M.E.N. treatment as regards exportation (including internal charges): no differential charges on import or export based on frontier, kind, ownership, flag of transport, place of departure or destination, route or places of trans-shipment. No direct or indirect bounties in favour of German ports or shipping are allowed. (All Art. 323.)

² See *B.T.J.*, 29/4/20, pp. 590-591, and subsequent weeks: and *Economist* Berlin Correspondent, 15/5/20, p. 1004.

The value of the system becomes problematical when the internal value of the mark falls, for then no profit is to be obtained by buying German goods, and the tax operates like any other export tax as a discouragement to export.¹

§ 7. The importance of avoiding impediments to transit is shown by the Peace Treaty with Germany; by Art. 321 national treatment is set up, and "goods in transit shall be exempt from all customs or other similar duties." The real difficulty at the present day is not open taxation of transit, but differential railway rates on goods moving inwards and outwards, so as to favour export against import. To investigate this matter would take us beyond the scope of our present work.²

¹ Discontent with the system very soon manifested itself. See *Economist*, 22/5/20, p. 1051.

² See Treaty of Peace with Germany, Part. XII. Cf. Grunzel, "Ec. Protectionism," p. 163, *et seq.*

APPENDIX II.

THE TARIFF AS A REVENUE INSTRUMENT.

§ 1. THE problems which are raised by the collection of revenue by means of customs duties are part of the general subject matter of public finance, and the questions discussed in this note have, therefore, received due attention from the accredited writers on the subject. It will not be necessary, therefore, to do more than draw attention to the salient points.¹

• § 2. Apart from a very few "free trade" countries, such as the United Kingdom is (or was), the duties contained in any actual tariff fall into two main classes, according as they are intended primarily to raise revenue, or are intended to protect the industries of the country. It is obvious that any particular rate may in part protect the local industries from the full effect of foreign competition, and in part raise a revenue for the State, but it is also obvious that the more effective a particular duty is in keeping out foreign articles, the less revenue it is capable of bringing in. On the other hand, those rates which are most fruitful of revenue at a particular moment need not necessarily be those which offer *no* protection, for the duties may be quite high enough to encourage a local industry to rise up in their shade. Thus, duties which were originally not protective in *intention* may become so in *effect* in the course of time. But such is not the purpose of a revenue duty, and when it is found that the rates imposed are encouraging the rise of local industries, they should be supplemented by internal excise duties. For, if this is not done, the State will be deprived of part of the revenue it might otherwise

¹ For a general survey, see Bastable, "Public Finance," 3rd edn., pp. 551-73; Leroy-Beaulieu, "Science des Finances," 6th edn., vol. i., pp. 641-701; and Lotz, "Finanzwissenschaft," pp. 568-586.

have obtained—*i.e.*, that part of the demand, which is satisfied from the locally produced supplies, will not contribute its quota to the revenue. Hence it follows that the choice of revenue duties is in part determined by the very fact that no local industry exists to supply the commodity in question, though, unless substitutes are carefully watched, this does not in all cases safeguard the revenue.

But, though no clear line of distinction can be drawn between what is at any moment of time a protective and a pure revenue duty, there is a clear line of distinction between revenue duties as such and protective duties as such. Though practical necessity may compel a compromise between the necessity of raising revenue and the desire to protect local industries, the logical results to which a pure revenue tariff will lead are entirely different to those to which a pure protective tariff will conduct. In fact, however, most States desire to raise revenue as well as to protect their industries. The practical opposition is also mitigated by the fact that among those articles which yield most revenue are in a large number of cases those which have no protective effect, and that in most cases also the greater amount of revenue is derived from a relatively small number of articles. To this important fact we must later return.

§ 3. Let us first approach the matter from the customs standpoint. Here the following rule holds good :—

(1) The fewer the dutiable articles the simpler and the less costly the customs administration. Hence, the larger will be the net return per £ of duty collected, or, in other words, the smaller the duty need be in relation to the amount of revenue which it is desired to collect.

It follows that the articles must be in general demand, and also that the demand for them must be relatively inelastic.

(2) The articles which are selected should be such that it is difficult to smuggle them. It follows that easily portable articles of great value in proportion to their bulk should not be selected, other things equal.

(3) It is a well-known fact that equal additions to the rate add unequal amounts to the revenue. Consequently there is a limit imposed to the fewness of the

articles which can be selected: a consideration which is reinforced by the further fact that the danger of smuggling increases directly with the increase in the duties.

(4) The loss of revenue from diversion is least when the article is wholly imported, and there are available no efficient local substitutes. Where a local supply exists, it should be taxed equally with the imported supply. Hence, it follows that *any* difference between the customs and the excise duty, or any addition of the excise duty to the customs duty in the case of imported articles will involve loss of revenue through the diversion of demand to the locally produced and favoured supply.

§ 4. Are all articles in general demand equally suitable to be the subject of customs taxation? Here it at once becomes apparent that two sets of problems arise.

(1) The interests of trade and industry. The taxation of raw materials represents "inverse" protection, *i.e.*, a positive disadvantage to the manufacturer if he attempts to sell in competition with untaxed rivals. Hence the selection of raw material as articles of taxation involves (a) an elaborate system of drawbacks or (b) bounties upon export, or (c) a system of "improvement trade," or free zones. The necessity of avoiding administrative expense or administrative complexity tells against the use of raw materials as taxable objects in a tariff intended for revenue only, and results in their unpopularity even in the case of protective tariffs.

(2) The second factor is the sacrifice involved on the part of the consumer. It is an inevitable effect of taxing articles in general demand that the effects of such taxation should result in regression, for a larger part of the income of the poor will be spent on such commodities than will the incomes of the rich. This affects our problem in two distinct ways.

Firstly, "luxury" goods are more suitable than "necessaries," other things being equal. For, though it still remains true that the effect of taxing tobacco

and alcoholic liquors is to produce a regressive effect (the possibility of differentiation being for the moment neglected), yet economy and equity alike suggest the desirability of exempting the food and clothing which represent the essentials of industrial efficiency; whereas in the case of tobacco and alcohol some discouragement of consumption may be regarded as a positive advantage.

Secondly, the regressive effect of indirect taxation suggests that the plan of taxing only a few articles may have positive disadvantages as well as benefits. If we assume a country in which the imposition of direct taxes is impossible, and in which most of the articles consumed by rich and poor alike are imported, then, other things equal, it will be better in such a State to collect the revenue by a very moderate taxation of those articles mainly consumed by the poor, and by differentiating heavily those articles which are mainly consumed by the rich, so that the revenue is collected from a larger number of articles than would be required for raising the same amount of taxation if incomes and consumption were more equally distributed. That is, the virtue of economy in collection may be too dearly bought, if economy accentuates the regressiveness of indirect taxation. Hence, where, as in "new" countries, a system of direct taxation is difficult to instal, a *prima facie* case is made out for the spreading of the taxation over a large number of articles—that is, a larger number than would be required for the revenue desired were it possible to consider only the economy of collection.

§ 5. When we turn to the concrete aspects of the situation, we must illustrate two groups of facts—

(1) The distribution of the total revenue from customs duties among articles of different *types*, and the amount paid per capita of the population.

(2) The distribution of the total revenue among the *number* of articles taxable.

§ 6- *Distribution among Articles of Different Types.*—In 1909 the British Board of Trade published some useful tables showing, in the case of certain countries, the distribution

among articles, and the amount paid per capita of the population—¹

Year.	PERCENTAGE BORNE BY			Gross Return per Capita.
	CLASS 1.	CLASS 2.	CLASS 3.	
	Food, Drink and Tobacco.	Raw Materials.	Manufactures.	
1890-4, . . .	99·8 %		0·2 %	<i>s. d.</i> 10/7 U.K.
1895-9, . . .	99·8 %		0·2 %	10/10
1900-4, . . .	99·8 %		0·2 %	15/1
1905-8, . . .	99·9 %		0·1 %	15/0
1890-4, . . .	71·8 %	16·9 % ³	11·3 %	8/9 France.
1895-9, . . .	67·4 %	19·8 %	12·8 %	9/0
1900-4, . . .	59·4 %	23·9 %	16·7 %	8/4
1905-8, . . .	55·4 %	25·6 %	19·0 %	9/2
1890-4, . . .	74·1 %	4·0 %	22·0 %	7/6 Germany.
1895-9, . . .	72·0 %	5·7 %	22·4 %	8/8
1900-4, . . .	72·3 %	5·7 %	21·9 %	9/2
1905-8, . . .	75·0 %	5·2 %	20·0 %	10/9
1890-4, . . .	19·8 %	10·6 %	69·4 %	12/1 U.S.A.
1895-9, . . .	32·4 %	10·0 %	57·5 %	9/7
1900-4, . . .	35·7 %	12·6 %	51·5 %	13/2
1905-8, . . .	29·5 %	14·8 %	55·4 %	14/3

We may add the following summary for Belgium:—²

	PERCENTAGE DISTRIBUTION IN				
	1909.	1910.	1911.	1912.	1913.
Live animals, . . .	2·7 %	2·3 %	1·9 %	2·5 %	1·7 %
Drink and food, . . .	27·0 %	28·7 %	27·6 %	27·1 %	28·4 %
Raw and semi-manufactured.	21·9 %	20·3 %	20·9 %	21·0 %	19·0 %
Manufactured, . . .	48·4 %	48·7 %	49·6 %	49·4 %	50·9 %

(2) Let us now turn to a comparative survey of yield per capita—

¹ Cd. 4954 of 1909 (Third Fiscal Blue-Book), p. 90, *et seq.*

² Includes leaf tobacco.

³ "Tableau Général du Commerce de la Belgique," vol. i., p. 349.

Year.	Country.	Return per Capita.	Total Yield.
		In Shillings.	In Million Pounds.
1912	United Kingdom,	14.74	33.52 (net receipts).
1912	Germany, .	10.14	38.00 (exclusive of repayments on account of import certificates).
1912	France, . .	14.30	28.37 (inclusive of navigation and statistical taxes, but not the duty on salt).
1912	United States, .	13.53	65.61
1912	Belgium, . .	7.84	2.98
1912	Switzerland, .	17.86	3.42
1912	Holland, . .	4.31	1.32
1912	Argentina, .	45.10	16.58
1912	Chile, . . .	26.38	4.63
1911	Canada, . . .	48.60	17.50
1912	Australia, .	55.16	13.06
1912	South Africa, .	15.10	4.634
1912	New Zealand, .	62.34	3.279
1912	India, . . .	0.59	7.197 (population of British India in 1911).

§ 7. From this survey two results emerge—

(1) If we deal first with the larger European countries and the United States we find that in spite of very divergent distribution among the various groups of articles, the customs revenue per head of the population tends to be very much the same. That is, protectionist countries do not necessarily raise more per head than do free trade countries.

(2) If we turn to the "new" countries, there is a tendency for the per capita return to be very much higher than in the case of European countries. It is obvious that this higher return per capita is not due to a higher ability to pay, but must in the main result from different systems of taxation—that is, the relative importance of customs duties in the revenue systems is different. But, in addition, there must be considered, in discussing this point, the influence exerted on the per capita return, by a large native population possessed of small purchasing power, which tends to reduce the amount per head, and the influence, secondly, of the legal structure of the State. If the State is a Federal State, then some of the expenses borne in a Unitary State by the central Government are

borne by the Federal States, so that the comparison is vitiated by the fact that unlike things are being compared. All this is tantamount to saying that too much reliance must not be placed on these per capita figures.¹

§ 8. The next matter we must deal with is the concentration of the revenue among the total articles chargeable.

The *locus classicus* in this respect is the report of the select committee of 1840, which, under the chairmanship of Hume, investigated the British Tariff of the early Victorian era. It was made abundantly evident that from the revenue point of view the then existing tariff was completely unnecessary: for the greater part of the revenue was collected from a very small number of articles. As a matter of strict historical fact this had been discovered before, and both the reformer Parnell and the Statistician Porter drew attention to this aspect of the tariff problem before the select committee entered upon its labours.²

Before we pass over to modern illustrations, we may give again these celebrated figures.

§ 9. Out of a total of 862 articles,³ yielding altogether £22,122,095, 147 resulted in a positive loss of £5,398.⁴ So that the number of articles yielding revenue was 715, of which

9 yielded,	. . .	£18,575,071	
10 „	. . .	1,838,630	
		£20,413,701	
696 „	. . .	1,713,792	
		£22,127,493	
Loss,	. . .	5,398	
		£22,122,095	
Revenue,	. . .	£22,122,095	

¹ Using the figures for Gross Revenue and for Customs Revenue in Cd. 9051 of 1918, the 53rd Abstract for the several British Self-Governing Dominions, etc., the ratio of customs revenue to total revenue was for 1912:—

South Africa, . . . 26 per cent.	Canada (1911), . . . 64 per cent.
Australia, . . . 58 „	New Zealand, . . . 28 „

Canada and Australia are Federations: the other two are Unitary States. But South Africa has a very large native population, and New Zealand a very small population.

² See Porter, "The Progress of the Nation," edn. of 1838, vol. ii., p. 323, *et seq.*, using the "customs house accounts," and Parnell, "On Financial Reform," 2nd edn. of 1830, p. 120, *et seq.*, quoting from the Report of the Select Committee on Finance.

³ Report, p. 4.

⁴ This loss was due to an excess of drawback.

With this may be compared Parnell's table, referring to the year 1827, the figures of the select committee of 1840 referring to the preceding year. The total number of articles contributing to the revenue was 566, and

18 articles produced £100,000 and upwards, making	£17,683,445	8	8
9 articles produced £50,000 to £100,000, .	784,415	18	6
9 " " £25,000 to £50,000, .	370,066	17	1
20 " " £10,000 to £25,000, .	370,402	5	1
510 " " less than £10,000, .	585,072	6	0
<u>566</u>			
Miscellaneous articles,	20,903	7	7
Gross revenue,	<u>£19,815,206</u>	<u>2</u>	<u>11</u> ¹

§ 10. What, next, were the most productive articles in 1839? The articles producing £100,000 and over were—²

(1) Sugar and molasses,	£4,827,018
(2) Tea,	3,658,800
(3) Tobacco,	3,495,686
(4) Rum, brandy, etc.,	2,615,443
(5) Wine,	1,849,709
(6) Timber,	1,603,194
(7) Corn,	1,098,779
(8) Coffee,	779,114
(9) Cotton wool,	416,257
(10) Silk manufactures,	247,362
(11) Butter,	213,077
(12) Currants,	189,291
(13) Tallow,	182,000
(14) Seeds,	145,323
(15) Sheep's wool,	139,770
(16) Raisins,	134,589
(17) Cheese,	110,521 ³
	<u>£21,700,630</u>

§ 11. Let us now turn to modern illustrations. We may begin with Norway and Sweden.

In Norway,⁴ on the average of the years 1914-17, 78 per cent. of the duties were raised from taxation of 15 articles, whilst 51·35 per cent. was raised by the taxation of 4 articles.

¹ Parnell, *op. cit.*, p. 130. The addition sum is wrongly made, which I have allowed for in this place.

² Report, p. 208.

³ This is given in the Report as only £10,521, an obvious printer's error.

⁴ Statistical Abstract of Norway, 1918, p. 169. (Statistik Aarbok for Kongeriket Norge.)

The total revenue was 57·714 mill. kr., and of this amount there was raised from the imports of

Sugar,	mill. kr.	11·1
Tissues,	"	8·7
Brandy and other alcoholic drinks,	"	3·5
Tobacco,	"	6·3
Total,	"	<u>29·6</u>

Coffee, the next item of importance, yielded 4·9. mill. kr., equal to 8·55 per cent. of the revenue.

In Sweden,¹ the total customs revenue in 1913 amounted to 69·6 mill. kr. Of this amount 43·233 millions was raised from the following articles :—

Cereals,	mill. kr.	10·994 (unmilled)
"	"	1·485 (milled)
Green coffee,	"	4·090
Tobacco,	"	6·777
Brandy,	"	3·190
Wine,	"	2·243
Silk tissues,	"	1·001
Woollens,	"	2·133
Cottons,	"	2·135
Iron and steel manufactures,	"	4·133
Other metals,	"	1·683
Machines and tools,	"	3·369
Total,	"	<u>43·233, or 62·3%</u>

In the case of Belgium,² the total customs revenue in 1913 was 74·4 mill. fcs. Of this amount, 24·7 millions were raised from the six most productive groups of articles, viz. :—

Wood for constructional purposes,	mill. fcs.	5·4
Unmanufactured tobacco,	"	5·1
Oats,	"	4·2
Haberdashery and hardware,	"	4·2
Brandy in bulk,	"	3·4
Oranges and lemons,	"	2·4
Total,	"	<u>24·7</u>

equal to 30 per cent. approximate of the total. The next 13 articles contributed 17·6 millions, and the next three 3·1 millions. The remaining 29·0 millions were raised from 120 articles or groups.

¹ Statistical Abstract for Sweden, 1918, p. 266. (Statistik Årsbok för Sverige.)

² Tableau Général, 1914, vol. i., p. 356.

When we turn to France,¹ the average revenue, 1910-13, amounted to 682·2 mill. fcs. Of this amount 500·5 mill. fcs. was contributed by the first 11 most productive articles or groups. Over the years 1910-13 the revenue from these more productive articles was, in the order of relative importance—

Coffee,	mill. fcs.	151·0
Cereals,	"	104·0 ²
Mineral oils,	"	70·0
Machines and tools,	"	32·0
Cocoa,	"	29·5
Colonial sugars,	"	24·0
Coal,	"	23·0
Wines,	"	23·0
Wood,	"	21·0
Apparatus and metals,	"	13·0
Table fruit and fruit for distillation,	"	10·0

In the case of the United States,³ out of a total revenue in 1917 of \$ mill. 221·5, the first 3 articles in order of importance contributed \$ mill. 104·6, or nearly 47 per cent. of the total: the first 10 articles contributed \$ mill. 174·4, or nearly 79 per cent. of the revenue. These articles were—

(1) Sugar and molasses,	mill. \$.	55·4
(2) Tobacco and manufactures thereof,	"	29·8
(3) Cotton manufactures,	"	19·4
(4) Silk and silk manufactures,	"	18·1
(5) Spirits, wines, malt liquors, and other beverages,	"	13·6
(6) Vegetable fibres and manufactures thereof,	"	10·4
(7) Precious and semi-precious stones,	"	8·1
(8) Wool and manufactures thereof,	"	7·2
(9) Chemicals, drugs, dyes, and medicines,	"	6·5
(10) Fruits and nuts,	"	5·9
		<u>174·4</u>

The rule that among the leading revenue articles are usually to be found those for which protection internally is not possible, breaks down in the case of the United States, though it tends

¹ Based upon Tableau Général du Commerce et de la Navigation, 1914, vol. i., p. 86.

² A very fluctuating source—*i.e.*,

1910,	mill. fcs.	52·6
1911,	"	164·0
1912,	"	65·3
1913,	"	134·0

³ Based on Commerce and Navigation of the United States, 1917, pp. 54-55, Table No. xii.

to be true of Europe. This rule is, in fact, only true where the natural conditions of the country make the production of "colonial products," such as coffee and tobacco, either difficult or impossible. In other cases competition between the imported article and a locally produced article is always *possible*, and hence the duty always has a potentially protective effect.

When we turn to Germany we find that, in 1913,¹ the amount raised from purely revenue duties—*i.e.*, duties on products not produced at home, or, if so produced, subject to an internal tax—was 236·5 million marks. The revenue from protective duties was 444·0 million marks. But from this latter amount must be deducted the cost of the import certificates, which reduced the net revenue to 275·2 million marks from protective duties. Of the gross revenue, without deduction of the repayments on account of import certificates, the revenue articles thus contributed 43 per cent., the protective duties contributed 57 per cent.

But to take the distribution among groups without further analysis is to give a misleading picture of the distribution among articles. The single article of most importance among those taxable on grounds of protection is cereals. The gross yield from this source was 270·9 million marks. The import certificate reduced this to a net amount of 102·1 million marks, or 15·5 per cent. of the net revenue. Of the protective duties, those on foodstuffs contributed 41·2 per cent. of the gross, of which amount again cereals contributed 31 per cent. If we exclude the foodstuffs group, then we find that the remaining protective duties contributed only 15·8 per cent. of the gross revenue, the most important article being wood, from which 18·4 million marks was raised. No other protective duty contributed as much as 10 million marks, or £500,000 to the revenue.

Of the revenue duties—

Unworked tobacco leaves contributed,	mill. mks.	116·4	} 131·0
Tobacco products,	"	14·6	
Raw coffee and coffee substitutes,	"	99·1	
Mineral oils,	"	78·5	
Wine of all kinds,	"	26·9	
Southern fruits,	"	13·5	
Raw cocoa,	"	10·2	

¹ Lotz, *op. cit.*, following the Statistisches Jahrbuch for 1915, pp. 361-363.

No other revenue duty reached the 10 million line, the articles remaining, in their order of importance, being rice (9·6 mm.), spices (4·6 mm.), tea (4·2 mm.), cocoa, chocolate, and confectionary (1·9 mm.).¹

§ 12. It will be seen that whilst it is incorrect to assert that protective duties do not yield any revenue, it is nevertheless also true that, in order to obtain an adequate yield, such protective duties must be imposed upon articles largely of general consumption, such as wheat. They are objectionable on the ground that they have necessarily a regressive effect, though the objection that they cause an aggregate sacrifice greater than is required to raise an equal revenue by *indirect taxation* can be overcome if the corresponding article of domestic origin is subjected to taxation. In that case they cease to be protective and merely become consumption taxes, yielding a large return, but socially undesirable on the ground of their regressiveness.

¹ The reader will find some interesting additional details in the otherwise somewhat over-elaborated article by Manicke, "Deutschland's gegenwärtiges Zollwesen, Seine Bedeutung und Verfassung" in *Finanz-Archiv*, vol. xxv., esp. pp. 272-279. On the theoretical side, Dr. Manicke's article is almost worthless; on the technical side it contains some valuable information.

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