

CONFIDENTIAL

MEMORANDUM

There are attached twelve copies of a preliminary list of the specific tariff concessions the United States will request from the Chinese Government in the multi-lateral tariff negotiations scheduled to open at Geneva, Switzerland on April 8, 1947.

In communicating this list the following points are emphasized:

(1) both the list of articles and the specific concessions indicated for each item are subject to alteration in the light of information contained by the United States Government pursuant to its formal notice of intention to undertake trade-agreement negotiations with the Government of China and the Governments of seventeen other Countries which was issued by the Secretary of State on November 9, 1946;

(2)

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(2) in addition to the proposed concessions on specific products contained in the attached list together with such alterations as may be made therein pursuant to (1) above, the United States Government wishes to reserve the right to discuss in these negotiations any other charges, restrictions or regulations affecting the importation into China of articles the growth, produce or manufacture of the United States.

With respect to (2) above, it should be noted that the specific concessions indicated in the attached list are based upon the presumption that a mutually satisfactory understanding will be arrived at whereby the Chinese customs authorities will follow principles in determining valuation for duty assessment purposes which will not impair the value of any of the concessions provided for in the proposed trade agreement. To that end the United States Government may wish to obtain specific assurances with respect to Chinese valuation procedures.

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The United States Government also is transmitting thirty copies of this memorandum and of the enclosed list to the Secretariat of the United Nations pursuant to the Agreement reached at the recent meeting in London of the Preparatory Committee of the International Conference on Trade and Employment concerning the procedures for conducting the tariff negotiations.

Enclosures:

Twelve copies of "Preliminary Requests by the United States for Tariff Concessions from China."

Department of State,

Washington,

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Preliminary Requests by the United States  
for Tariff Concessions from China

<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate, of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
71	--	Cotton. raw	10%	5%
Ex 144	144/10	Socks and stockings of natural and/or artificial <u>b/</u> silk and of natural and/or artificial <u>b/</u> silk mixed with any other fiber	80%	40%
Ex 144	Ex 144/20	Artificial <u>b/</u> silk clothing and articles of personal wear and parts or accessories thereof, not otherwise provided for, except socks and stockings	80%	40%
147 (a)	--	Aluminum foil, plain, not interleaved with paper	20%	20%
150	--	Aluminum sheets and plates	15%	15%
Ex 151	151/20	Aluminum, other than foil, grains, ingots, slabs, sheets, plates, and wires	12-1/2%	12-1/2%
166	--	Copper ingots and slabs	10%	10%
195	--	Tinned plates, decorated	20%	15%
196	--	Tinned plates, plain	15%	15%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
211	---	Bamboo steel	15%	15%
241 (a)	--	Aluminumware	25%	20%
247	--	Machine shop tools, such as cutters, drills, reamers, etc. (including pneumatic and electrically operated tools), and hand tools made wholly or chiefly of metal	7-1/2%	7-1/2%
Ex 250	250/11 & 250/15	Sewing machines, and parts or accessories thereof	10%	10%
Ex 251	251/11 & 251/15	Calculating and adding machines, and parts or accessories thereof	20%	20%
Ex 251	251/21 & 251/25	Cash registers, and parts or accessories thereof	20%	20%
Ex 251	251/31 & 251/35	Typewriters, and parts or accessories thereof	20%	10%
Ex 251	251/41 & 251/45	Other office or sales machines, and parts or accessories thereof, not otherwise provided for	20%	20%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
Ex 252	252/10	Pumping machinery, pumps, and parts thereof	10%	10%
Ex 252	252/85	Refrigerators and refrigerating equipment, industrial and commercial, including parts and accessories thereof, and including ice-making machinery	10%	10%
Ex 252	252/90	Machinery, not otherwise provided for, and parts thereof: Other	10%	10%
256 (a)	--	Motor tractors, motor trailers, motor passenger vehicles with seats for not less than 12 passengers, motor trucks over 1 metric ton carrying capacity, and chassis for any of the above	15%	15%
256 (b)		Others (including motor cars, motorcycles, etc.), assembled or in parts; chassis, and bodies with metal parts for any of the above:		
	256/30	Motor trucks not over 1 metric ton carrying capacity	30%	15%
	256/35	Chassis for motor trucks not over 1 metric ton carrying capacity	30%	15%
	256/50	Motor cars, not otherwise provided for	30%	20%
	256/55	Chassis for motor cars, not otherwise provided for	30%	20%
	256/60	Motor cycles	30%	15%
	256/65	Motor vehicles, not otherwise provided for	30%	20%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
256 (c)	--	Parts and accessories (except tires and tubes):		
		(1) For motor cycles	30%	15%
		(2) Others	15%	15%
Ex 260	260/10	Office furniture and equipment made wholly or chiefly of metal, and parts or accessories thereof	30%	20%
262	--	Coal burning, oil-burning, and spirit-burning stoves, cookers, radiators, steam heaters, and similar appliances, and parts thereof	25%	15%
Ex 264		Electric cookers, fans, irons, lampware, radiators, toasters, and other similar electric appliances, and parts thereof:		
	264/10	Electric lamps and lampware	25%	25%
	264/20	Electric fans and accessories	25%	25%
	264/35	Refrigerators, electric, household, complete	25%	15%
	264/36	Parts or accessories for electric household refrigerators, not otherwise provided for	25%	15%
	264/40	Others	25%	15%
Ex 265	265/10	Electric accumulators or batteries and parts thereof	25%	20%
Ex 265	265/20	Dry cells and parts thereof	25%	20%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
Ex 268	268/10	Electric meters	10%	10%
271 (a)	---	Radio sets and parts thereof:		
		(1) Hard rubber or composition dials, litzendraft wire, grid leak, microphones, headphones, loud speakers and loud speaker units, crystals, transmitting vacuum tubes, intervalve audio frequency transformers, and receiving and transmitting condensers of all kinds	15%	15%
		Note.-Elimination of requirement of huchao is requested		
		(2) Buzzers, receiving vacuum tubes, A.B.C. battery eliminators, sockets, jacks, plugs, lugs and tips, binding posts, name-plates, and brackets	20%	15%
		Note.-Elimination of requirement of huchao is requested		
		(3) Switches, lightning arresters, keys, coils, and complete radio sets and units	25%	20%
		Note.-Elimination of requirement of huchao is requested		

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
291	--	Prawns and shrimps, dried, in bulk	20%	20%
299	--	Asparagus (in cans or bottles)	30%	20%
Ex 312	--	Chewing gum	50%	35%
313	--	Currants and raisins	20%	20%
315	--	Fruits, table and pie (in cans or bottles)	30%	20%
323	--	Milk and cream, evaporated or sterilized	25%	12-1/2%
324	--	Milk, condensed	25%	12-1/2%
325	--	Milk food (including dried milk, lactogen, glaxo, etc.)	25%	12-1/2%
331	--	Syrups and juices, fruit	35%	25%
Ex 334 (b)	334/42	Foodstuffs, not otherwise provided for, canned or in any other packing, but not including salad oil	35%	25%
336	--	Apples, fresh	20%	15%
357	--	Flour, wheat	15%	15%
Ex 360 (b)	360/10	Fruits, dried, preserved, and pickled, not otherwise provided for	20%	20%
362	--	Ginseng (including beard, roots, and cuttings)	30%	30%

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Tariff No.	Code No. a/	Description of Article	Ad Valorem Rate of Duty	
			Present	Proposed
367	--	Lemons, fresh	20%	15%
379	--	Oranges, fresh	20%	20%
395	--	Wheat	15%	15%
401	--	Saccharine	50%	25%
420	--	Cigarettes	80%	80%
423	--	Tobacco, leaf	10%	10%
Ex 425	425/10	Tobacco, stalk	15%	15%
429	--	Carbolic acid	15%	15%
452	--	Insecticides and disinfectants (including mosquito smudges)	25%	15%
Ex 481	481/10	Acetylsalicylic acid (tablets and powder)	25%	25%
482	--	Aniline dyes, and other coal tar dyes, not otherwise provided for	35%	20%
488	--	Carbon black (i.e., lampblack)	15%	15%
498	--	Indigo, artificial, containing not more than 20% indigotin (higher strengths in proportion)	35%	20%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
501	--	Inks of all kinds	20%	15%
510	--	Sulphur black	35%	20%
518	--	Paints, varnishes, and polishes, not otherwise provided for	20%	20%
521	--	Grease, lubricating, wholly or partly mineral	12-1/2%	12-1/2%
526	--	Resin	15%	15%
534 (a)	--	Oil, lubricating, wholly or partly of mineral origin	15%	15%
535	---	Soap:		
		(a) Household and laundry (including blue mottled), in bulk, bars and doublets	30%	15%
		(b) Others	30%	30%
544 (a)	--	Newspapers and periodicals, old (fit only for packing or remanufacture)	7-1/2%	7-1/2%
Ex 549	549/20	Paper, document and document bond	30%	20%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
Ex 556 (a)		Paper, writing and/or printing, glazed, or unglazed, white or colored, plain or laid (including antique wove, uncoated art printing paper, and the like), not otherwise provided for:		
	556/14	(a) Free of mechanical wood pulp		
	556/19	Writing: Bond	30%	20%
		Other	30%	20%
Ex 561	561/15	Paperware	30%	20%
563	--	Leather, belting	12-1/2%	12-1/2%
Ex 565	565/12	Leather, cow, not otherwise provided for, enamelled, japanned, and patent	20%	10%
567	--	Skins (furs), including cuttings, waste pieces, and tails, etc:		
		(a) Undressed	10%	10%
		(b) Dressed and/or dyed	20%	20%
584	--	Timber, ordinary, sawn, softwood	20%	20%
Ex 605	605/20	Asphalt	10%	10%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
609 (b)	--	Enamelled ironware, other than basins, bowls, cups, and mugs	20%	20%
Ex 626 (a)	626/20	Earthenware and potteryware	20%	20%
631	--	Building materials, not otherwise provided for	20%	20%
Ex 641	641/11 & Ex 641/20	Radio-gramophone combinations, accessories and parts thereof Note.-Elimination of requirement of <u>huchao</u> is requested	30%	20%
Ex 644 (d)	--	Pneumatic tires for motor vehicles, containing natural and/or synthetic rubber	25%	15%
Ex 644 (d)	--	Inner tubes for motor vehicles, containing natural and/or synthetic rubber	25%	15%
Ex 644 (d)	--	Rubber manufactures, not otherwise provided for, containing natural and/or synthetic rubber	25%	25%

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<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
Ex 655	655/30	Tooth powder and paste	35%	25%
656	--	Photographic and cinematographic products, apparatus, and materials of all kinds (except chemicals)	25%	25%
Ex 664 (b)	664/22	Synthetic resins and other plastics, except celluloid, unmanufactured	20%	20%

a/ Code numbers have been obtained from the July 1940 edition of the Guide to the Import Tariff and Classification of Returns, published by the Chinese Maritime Customs. Items specified by code number include all commodities classified within such code numbers by the July 1940 edition of the above mentioned Guide, except where otherwise indicated.

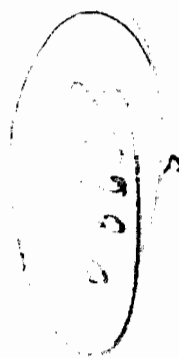
b/ Artificial silk is interpreted to include nylon, rayon and other synthetic fibers.

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Supplementary Requests by the United States  
for Tariff Concessions from China

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<u>Tariff No.</u>	<u>Code No.**</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
244	---	Agricultural machinery and parts thereof	7 1/2%	7 1/2%
246	---	Machine tools, such as lathes, planers, drill presses, etc., and parts thereof	7 1/2%	7 1/2%
253	---	Aeroplanes, hydroplanes, and all other flying machines and parts thereof	5%	5%
270	---	Safes, cash boxes, and strong-room doors	25%	25%
Ex 298 (b)	---	Canned pilchards	30%	20%
Ex 334 **	334/12 & 334/42	Foodstuffs, canned or in any other packing, not otherwise provided for	35%	25%
Ex 358	358/30	Flours and cereal products, not otherwise provided for: other cereal products, including rolled oats	25%	20%
360 (b) **	360/10 & 360/20	Fruits, fresh, dried, and preserved, not otherwise provided for: others	20%	20%
394 (b)	394/20	Vegetables, fresh, dried, prepared, and salted: others	25%	20%
445	---	Borax, crude or refined	10%	10%
Ex 481	---	Anti-biotics, such as penicillin, penicillin products, streptomycin, etc.	25%	15%



<u>Tariff No.</u>	<u>Code No. a/</u>	<u>Description of Article</u>	<u>Ad Valorem Rate of Duty</u>	
			<u>Present</u>	<u>Proposed</u>
Ex 541	---	Blended flavoring concentrate in liquid or dry form, without sweetening, for the preparation of non-alcoholic beverages	15%	15%
565 **	---	Leather, not otherwise provided for	20%	10%
Ex 601	601/62	Plywood	20%	20%
Ex 615	615/21	Bottles, glass, empty	25%	20%
648	---	Linoleum and other floor coverings, not otherwise provided for	30%	20%
Ex 672	---	Crown corks, metal, with cork insert	20%	15%

\* Code numbers have been obtained from the July 1940 edition of the Guide to the Import Tariff and Classification of Returns, published by the Chinese Maritime Customs. Items specified by code number include all commodities classified within such code numbers by the July 1940 edition of the above mentioned Guide, except where otherwise indicated.

\*\* Parts of these tariff items have already been included in the preliminary request list transmitted to the Chinese Government February 12, 1947.

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May 9, 1947


Second meeting of the U. N.  
Preparatory Committee for the International  
Conference on Trade and Employment.....Geneva

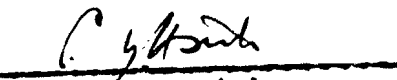
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To: The Central Secretariat

From: Joint Secretariat of the United States-  
China Tariff Negotiating Team

Lists of offers have been exchanged by the  
United States and China, and there are transmitted here-  
with one set of the list of concessions offered by each  
country.

  
John F. Shaw  
for the United States

  
C. Y. Hsieh  
for China

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4-30-47

ITEMS IN THE UNITED STATES OFFER LIST  
"CLASSIFICATION OF IMPORTS"  
INCLUDED FOR NEGOTIATION WITH CHINA

United States Delegation  
Second Meeting of the U. N.  
Preparatory Committee  
for the  
International Conference  
on Trade and Employment  
Geneva

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ITEMS IN THE U. S. OFFER LIST "CLASSIFICATION OF IMPORTS" INCLUDED  
FOR NEGOTIATION WITH CHINA

1946 statistical number	Commodity description	Present rate of duty 1/	Concession offered
8 8330.180	Antimony oxide	2¢ lb.	1¢ lb.
24	Medicinal compounds, preparations, mixtures, and salts, if containing alcohol:		
8150.200	20 percent or less.....	20¢ lb.+25%	20¢ lb.+12½%
8150.300	More than 20 percent and not more than 50 percent	40¢ lb.+25%	40¢ lb.+12½%
8150.400	More than 50 percent.....	80¢ lb.+25%	80¢ lb.+12½%
34 2220.470	Drugs of vegetable or animal origin, n.e.s., advanced in value and condition.....	10% & excise taxes of 1½¢ lb. & 3¢ lb.	5% & excise taxes of ¾¢ lb. & 1½¢ lb.
54 1427.000	Peanut oil .....	4¢ lb.	3¢ lb.
54 2260.010	Soybean oil.....	3½¢ lb. but not less than 45%	3¢ lb. but not less than 22½%
732 2256.000	Perilla oil.....	Free. 4½¢ lb. excise tax	Free. 3¢ lb. excise tax
60 8722.500	Musk.....	20%	10%
58 2290.140	Camphor oil (artificial sassafras oil).....	12½% 2/	7½%
58 2290.240	Ho oil .....	12½% 2/	7½%
69	Talc, steatite or soapstone, and French chalk: manufactures, n.s.p.f. (except toilet preparations):		
5712.400	Not decorated.....	35%	17½%
5712.500	Decorated.....	45%	22½%

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1/ Act of 1930 rate unless otherwise specified.  
2/ Reduced from 25% in trade agreement with France.

Tariff Par.	1946 statistical number	Commodity description	Present rate of duty 1/	Concession offered
212	5360.510 in part	"Other china", except bone china (chiefly art ware), not decorated.....	60%	40¢ doz. but not less than 40% or more than 60%
212	5360.520 in part	"Other china", except bone china (chiefly artware) decorated.....	70%	50¢ doz. but not less than 45% or more than 70%
214	5420.750	Earthy and mineral sub- stances, decorated.....	40%	20%
233	5110.250	Manufactures of agate and other semi-precious stones but not including rock crystals .....	50%	25%
302(c)	6232.000	Tungsten ore and concen- trates.....	50¢ lb. (tungsten content)	38¢ lb. (tungsten content)
		Table, household, kitchen and hospital utensils and hollow or flat ware, n.s.p.f.:		
339	6900.140	Plated with gold.....	65%	32 1/2%
339	6458.800	Composed wholly or in chief value of brass, but not plated with gold, platinum, or silver.....	30% 2/ & 3¢ lb. import excise tax	15% & 1 1/2¢ lb. import excise tax
339	6790.700	Composed wholly or in chief value of antimony, but not plated with gold, platinum, or silver.....	40%	20%
339	7090.540	Composed wholly or in chief value of pewter, not containing electri- cal heating elements and not plated with gold, platinum, or silver	25% 3/	12 1/2%

1/ Act of 1930 rate unless otherwise specified.

2/ Reduced from 40% to 30% in trade agreement with Iran.

3/ Reduced from 40% to 25% in trade agreement with United Kingdom.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty <sup>1/</sup>	Concession offered
364	6790.070	Bells(except church bells, carillons): other and parts thereof (not including bicycle, velocipede and similar bells)...	50%	25%
376	6651.000	Antimony: Needle or liquidated antimony.....	1/4¢ lb.	1/4¢ lb.
	6651.100	Antimony as regulus or metal.....	2¢ lb.	1¢ lb.
397	6900.150	Gold-plated articles, n.s.p.f. ....	65%	32½%
397	6900.060	Gold lacquered articles, n.s.p.f. ....	65%	32½%
409	4080.000	Split bamboo.....	1¼¢ lb.	5/8¢ lb.
409	4220.000	Cane, reed, cane webbing, and split bamboo .....	20%	10%
409	4245.000	Furniture of rattan, reed, willow grass, or fiber...	60%	30%
506	1650.300	Sugar candy and all confectionery, n.s.p.f., valued at less than 6¢ lb.	40%	20%
712	0026.000	Birds, including poultry, prepared or preserved, n.s.p.f. ....	10¢ lb.	5¢ lb.
713	0088.500	Eggs of poultry in the shell, other than chicken eggs.....	10¢ doz.	5¢ doz.
713	0090.000	Dried whole eggs, yolks, and albumen.....	27¢ lb.	17¢ lb.
713	0091.000	Whole eggs, egg yolks, and egg albumen, frozen or otherwise prepared or preserved.....	11¢ lb.	7¢ lb.
730	1112.000	Soybean and peanut oil	3/10¢ lb.	3/20¢ lb
	1119.600	Cake and oil-cake meal...	2/	

<sup>1/</sup>Act of 1930 rate unless otherwise specified.  
<sup>2/</sup>Rate of 1/5¢ lb. established on soybean oil cake and oil-cake meal in trade agreement with Mexico subject to withdrawal or modification after termination of unlimited national emergency.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty. <sup>1/</sup>	Concession offered
739	1330.750	Grapefruit peel, crude	2¢ lb.	1½¢ lb.
739	1330.730	Fruit peel, other than orange, grapefruit, and lemon, crude .....	2¢ lb.	1½¢ lb.
ex 741	1322.900	Chinese dates (jujubes)...	35%	17½%
747	1309.100	Pineapples, prepared or preserved.....	1.5¢ lb. <u>2/</u>	0.75¢ lb.
748	1330.550	Plums, prunes and pru- nelles, prepared or pre- served, otherwise than dried, desiccated, or evaporated, n.s.p.f. ...	35%	17½%
752	1330.930	Fruits, prepared or pre- served.....	35%	17½%
760	1364.000	Walnuts, shelled.....	15¢ lb.	7½ ¢ lb. <u>4/</u>
761	1378.100	Edible tree nuts, n.s.p.f. Not shelled (except pistache).....	2½¢ lb.	1¼¢ lb.
	1378.000	Shelled (except pistache)	5¢ lb.	2½¢ lb.
	1380.140	Pickled or otherwise pre- pared.....	35%	17½%
762	2240.200	Apricots and peach ker- nels.....	2½¢ lb. <u>3/</u>	1½¢ lb.
762	2240.700	Soybeans.....	2¢ lb.	1¢ lb.
771	1249.300	Potatoes, dried, dehydrat- ed or desiccated.....	2¾¢ lb.	1½¢ lb.
774	1210.160	Dasheens (includes colo- casia, inhame, malange, taro, yautio, dasheen and caladium).....	50%	25%
774	1210.190	"Other" fresh vegetables, n.s.p.f. ....	50%	25%

- <sup>1/</sup> Act of 1930 rate unless otherwise specified.  
<sup>2/</sup> Reduced from 2 to 1.5 cents in trade agreement with United Kingdom.  
<sup>3/</sup> Reduced from 3¢ to 2½¢ in trade agreement with Iran.  
<sup>4/</sup> Annual tariff quota of ~~500,000~~ 5,000,000 pounds.

OFFERS

US-CZECHOSLO-  
VAKIA

OFFERS

FINAL LISTS

FINAL LISTS

U.S.-CUBA

Tariff Par.	1946 statistical number	Commodity description	Present rate of duty <sup>1/</sup>	Concession offered
775	1234.300	Thin soy	35%	17½%
775	1234.900	Sauces, n.s.p.f.	35%	17½%
775		Soybean products (not in- cluding oil and oil cake and meal):		
	1245.000	Bean stick, miso, bean cake, and similar prod- ucts, n.s.p.f. ....	35%	17½%
	1249.000	Soybeans prepared or preserved.....	35%	17½%
775	1249.900	Vegetables, prepared, n.s.p.f. ....	35%	17½%
778	1328.500	Ginger root, candied or preserved.....	10%	8%
1727	2234.000	Sesame seed.....	Free; 1.18¢ lb. excise tax <sup>2/</sup>	Free; 0.59¢ lb. excise tax
1727	2238.000	Hempseed.....	Free; 1.24¢ lb. excise tax <sup>2/</sup>	Free; 0.62¢ lb. excise tax
1727	2238.800	Perilla seed.....	Free; <sup>2/</sup> 1.38¢ lb. excise tax	Free; 0.691¢ lb. excise tax
78(a)		Fish in oil, other than sardines, anchovies, tuna, antipasto, bonito and yellowtail:		
	0066.600	Valued not over 9¢ lb. ..	44% <sup>3/</sup>	22%
	0066.700	Valued over 9¢ lb. ....	30%	15%
78(b)	0067.900	Fish, canned, not in oil, other than anchovies, salmon, herring, sardines, and other fish cakes, balls and pudding.....	12½% <sup>4/</sup>	12½%

- <sup>1/</sup> Act of 1930 rate unless otherwise specified.  
<sup>2/</sup> Effective July 1938 under terms of Revenue Act of 1938.  
<sup>3/</sup> Revenue Act of 1936 had placed tax at 2¢ lb.  
<sup>4/</sup> Presidential proclamation under Section 336 of Tariff Act of 1930.  
<sup>5/</sup> Reduced by trade agreement with Iceland.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty <u>1/</u>	Concession offered
719(5)		Fish, pickled or salted, other than alewives, cod and related species, mack- erel, herring, and salmon:		
	0073.500	In bulk with contents weighing more than 15 pounds each.....	1 1/4¢ lb.	1¢ lb.
	0073.900	In containers with con- tents weighing not more than 15 pounds each....	25%	15%
721(e)	0081.100	Oysters, canned	8¢ lb.	4¢ lb.
804	(1732.910 (1732.920	Ginger wine	\$1.25 per gal.	\$0.625 per gal.
917	3090.900	Cotton gloves and mittens, knit or crocheted (other than gloves made from fabric).....	45%	30%
1021	3390.160	Carpets, carpeting, mats and rugs of flax or hemp.	35%	17 1/2%
1021	3962.000	China, Japan and India straw matting and floor coverings made therefrom.	3¢ sq. yd.	1 1/2¢ sq.yd.
1021	3963.200	Floor coverings of grass or rice straw, not in chief value of cotton....	40%	20%
101(a)		Camel hair, dutiable:		
	(3510.000- (3511.100	In the grease or washed..	24¢ lb. <u>2/</u>	12¢ lb. <u>2/</u>
	3511.000	On the skin.....	22¢ lb. <u>2/</u>	11¢ lb. <u>2/</u>
	3511.200	Sorted or matchings, not scoured.....	25¢ lb. <u>2/</u>	12-1/2¢ <u>2/</u> lb.
	3511.300	Scoured.....	27¢ lb. <u>2/</u>	13-1/2¢ <u>2/</u> lb.

1/ct of 1930 rate unless otherwise specified.  
2/clean content.

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FINAL LISTS

U.S.-CUBA



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1946 Tariff: statistical Par. : number	Commodity description	Present rate of duty	Concession offered
114(b):	Wool gloves and mittens (not embroidered) valued at not more than \$1.75 per dozen pairs:		
3636.000	Knit.....	(40¢ lb. + (35% 2/	(40¢ lb. + (17-1/2%
3636.050	Other.....	(40¢ lb. + (35%	(40¢ lb. + (17-1/2%
111(b):	Camel hair (free under bond).....	Free	Free
3510.001			
3511.001			
3511.101			
3511.201			
3511.301			
116(a):	Oriental, Axminster, Sav- onnerie, Aubusson, and other carpets, rugs, and mats, not made on a pow- er-driven loom, plain or figured, whether woven as: separate carpets, rugs or mats, or in rolls of any width.....	25¢ sq.ft. but not less than 22-1/2% ad val. 3/	15¢ sq.ft. but not less than 22-1/2% ad val.
117(c):	All other floor coverings, including mats and drug- gets, wholly or in chief value of wool, n.s.p.f., (other than mohair), val- ued over 40¢ per sq. ft.	60%	40%
3670.570			
118(a):	Hat braids, plaits, and laces, composed wholly or in chief value of straw, manila hemp, palm fiber, and other, but not con- taining rayon or other synthetic textile:		
3902.100-	Not bleached, dyed,	15% or	7-1/2%
3902.900	colored, or stained....	7-1/2% 4/	7-1/2%
	Bleached, dyed, colored, or stained.....	25%	20%

- 1/ Act of 1930 rate unless otherwise specified.  
2/ Changed from foreign to "American selling price" by  
Presidential proclamation, effective March 1936, under Sec. 336 of the  
Tariff Act of 1930. The specific rate is a compensatory duty on wool  
content and should be considered in connection with duty on wool.  
3/ Rate reduced from 50¢ sq. ft. but not less than 45% ad val. by  
trade agreements with Iran (1944) and Turkey (1939).  
4/ Reduced from 15% to 7-1/2% ad val. for some items in trade  
agreement with Mexico.

OFFERS

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty	Concession offered
1504(b)		Hats, bonnets, and hoods, composed wholly or in chief value of paper, straw, chip, grass, wil- low, osier, rattan, real horsehair, cuba bark, ra- mie or manila hemp, not blocked or trimmed and not sewed:		
	3912.000-	Not bleached, dyed,		
	3912.300	colored or stained.....	25%	15%
	3913.000-	Bleached, dyed, colored	25¢ doz. &	25¢ doz. &
	3913.500	or stained.....	25%	15%
1504(b)		Hats, bonnets, and hoods, composed wholly or in chief value of palm leaf, not blocked or trimmed, and not sewed:		
	3912.700	Not bleached, but not in- cluding Tocuilla fiber..	25%	15%
	3912.800	Bleached, dyed, colored or stained.....	25¢ doz. & 25%	25¢ doz. & 15%
1506	2950.040	Brooms.....	25%	12-1/2%
1507	0917.000	Bristles, sorted, bunched, or prepared.....	3¢ lb.	3¢ lb.
1515	8692.000	Firecrackers more than 5/16 inch outside diamet- er or more than 1-3/4 inch in length.....	25¢ lb.	12-1/2¢ lb.
	8692.100	Other firecrackers.....	8¢ lb.	4¢ lb.
1518		Crude feathers (except ostrich feathers):		
	0922.200	For beds.....	20%	10%
	0922.300	Not specifically provid- ed for	20%	10%
1519(a)		Dog, goat and kid skins, dressed:		
	0731.300	If not dyed: Dog.....	25%	12-1/2%
	0731.500	Goat and kid.....	15%	12-1/2%
	0731.320	If dyed: Dog.....	30%	15%
	0731.520	Goat and kid.....	30%	15%

1/ Act of 1930 rate unless otherwise specified.  
2/ Reduced in the trade agreement with Argentina, but concession  
is subject to withdrawal or modification.

12 1/2%

OFFERS

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U.S.-CUBA

Tariff: statistical:	1947	Commodity description	Present	Concession
Par.:	number		rate of <u>1</u> / duty	offered
1519(a):		Plates, mats, linings, etc. of dog, goat or kid skins:		
	0751.100	Not dyed: Dog.....	25%	12-1/2%
	0751.200	Goat or kid.....	25% <u>2</u> /	12-1/2%
	(0751.120	Dyed.....	30%	15%
	(0751.220			
1519(b):		Plates, mats, linings, etc. (except silver or black fox and dog, goat and kid) not dyed:		
	0751.300	Squirrel.....	35%	17-1/2%
	0751.400	Hare, lamb, and sheep (except caracul and Persian lamb).....	35% <u>2</u> /	17-1/2%
	0751.700	Other.....	35%	17-1/2%
1519- (a)(2):	0759.000	Wearing apparel of dog, goat or kid skins, n.s.p.f.	35%	17-1/2%
1519(e):	0759.900	Articles of fur, n.s.p.f.	50%	25%
1521	9850.250	Fans of all kinds.....	50%	25%
1523	3690.000	Human hair, raw.....	10%	5%
	3690.100			
1523	3692.000	Nets and nettings of human hair.....	35%	17-1/2%
1529(a):	(3165.000	Other laces, hand-made, and articles (except wearing apparel and hand- kerchiefs) made wholly or in part thereof.....	90%	60%
	(3174.900			
	(3296.000			
	(3296.290			
	(3750.000			
	(3750.591			
	(3860.000			

Act of 1930 rate unless otherwise specified.  
Tentatively reduced by 50% by trade agreement with Argentina.

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Tariff: statistical: Par. : number	1946 Commodity description	Present rate of <u>1</u> / duty	Concession offered
529(a):	Wearing apparel containing: embroidery or lace:		
3114.230	Cotton articles, n.e.s. (including those of hand-made lace).....	90%	50%
	Wholly or in chief value: of vegetable fiber:		
3288.300	Embroidered.....	90%	50%
3288.400	Containing lace.....	90%	50%
	Wholly or in chief value: of wool:		
3636.700	Gloves and mittens.....	90%	50%
3650.400	Other.....	90%	50%
	Wholly or in chief value: of silk (including hand-made lace).....	90%	50%
(3742.500			
(3742.800			
(3840.180	Wholly or in chief value: of rayon	90%	50%
(3840.190			
529(a):	Embroidered fabrics and articles, not wearing ap- parel (except those in trade agreement with Switzerland).....	90%	70%
(3210.900			
(3220.300			
(3220.500			
(3294.000			
(3296.600			
(3650.500			
(3761.600			
(3762.900			
(3860.120			
(3860.160			
(6883.300			
(9703.130			
(9703.400			
(9703.500			
(9703.600			
529(b):	Handkerchiefs containing embroidery or lace. Wholly or in chief value: of cotton:		
	Containing hand-made lace and certain other hand work:		
3160.500	Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems.....	3¢ ea. & 40%	2¢ ea. & 30%

1/ Act of 1930 rate unless otherwise specified.

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1946 Tariff: statistical Par. : number	Commodity description	Present rate of duty <u>1/</u>	Concession offered
29(b): 3160.600 ent'd: *	Valued at more than 70¢ per doz., or if made with hand-rol- led or hand-made hems.....	4¢ ea. & 40%	3¢ ea. & 30%
	Other: Valued at not more than 70¢ per doz.:		
3160.700	Mt made with hand- rolled or hand-made hems.....	3¢ ea. & 40%	2¢ ea. & 30%
3160.800	Made with hand- rolled or hand- made hems.....	4¢ ea. & 40%	3¢ ea. & 30%
3160.900	Valued at more than 70¢ per doz.....	4¢ ea. & 40%	3¢ ea. & 30%
	Wholly or in chief value of vegetable fiber other than cotton: Containing hand-made lace and certain other hand work;		
3292.200	Valued at not more than: 70¢ per doz. and not made with hand-rolled or hand-made hems.....	3¢ ea. & 40%	2¢ ea. & 30%
3292.300	Valued at more than 70¢ per doz., or if made with hand-rolled or hand-made hems.....	4¢ ea. & 40%	3¢ ea. & 20%
	Other: Unhemmed and without any finished edge:		
3292.500	Valued at less than 45¢ per doz. ....	3¢ ea. & 40%	2¢ ea. & 30%
3292.600	Valued at 45¢ or more per doz: Not over 70¢ per doz. ....	3¢ ea. & 40%	2¢ ea. & 30%
	Over 70¢ per doz.	4¢ ea. & 40%	3¢ ea. & 20%

<sup>1/</sup> Act of 1930 rate unless otherwise specified.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty	Concession offered
529(b) cont'd.		Handkerchiefs of vegetable fiber other than cotton, cont'd. Other: Finished: Valued at not more than 70¢ per doz:		
	3292.200	Not made with hand- rolled or hand-made hems.	3¢ ea. & 40%	3¢ ea. & 30%
	3292.300	Made with rolled or hand-made hems.	4¢ ea. & 40%	3¢ ea. & 20%
	3292.800	Valued at more than 70¢ and less than 80¢ per doz.	4¢ ea. & 40%	3¢ ea. & 30%
	3292.900	Valued at 80¢ or more per doz.	4¢ ea. & 40%	3¢ ea. & 20%
		Wholly or in chief value of silk:		
	3746.000	Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems.	3¢ ea. & 40%	3¢ ea. & 30%
	3746.400	Valued at more than 70¢ per doz., or if made with hand-rolled or hand-made hems.	4¢ ea. & 40%	3¢ ea. & 30%
		Wholly or in chief value of rayon or other syn- thetic fiber:		
	3851.000	Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems.	3¢ ea. & 40%	2¢ ea. & 30%
	3851.400	Valued at more than 70¢ per doz. or if made with hand-rolled or hand-made hems.	4¢ ea. & 40%	3¢ ea. & 30%
1536	9850.100	Candles, wax	25%	12-1/2%
1537(a)	0915.000	Manufactures of bone and horn, n.s.p.i.	25%	12-1/2%

1/ Act of 1930 rate unless otherwise specified.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty	Concession offered
1537(a)	3421.200	Manufactures of grass, sea, grass and straw, n.s.p.f.	25%	12-1/2%
1538	0990.280	Manufactures of ivory, n.s.p.f. ....	35%	17-1/2%
1541(a)	9213.100	Percussion instruments (other than cymbals, pianos, and sets of tuned bells.....	40%	20%
1552	9800.990	Smokers' articles, n.s.p.f.	60%	30%
1558	1250.900	Thick soy .....	20%	10%
1558	9850.950	Other dutiable articles, raw or unmanufactured, not elsewhere specified..	10%	5%
1624	0980.200	Fish sounds.....	Free	Free
1669	2210.310	Crude <del>Ma Huang</del> (ephedra).. <del>Ma Huang</del>	Free	Free
1669	2210.700	Rhubarb.....	Free	Free
1669	2210.890	Flowers, fruits, seeds and and all other parts of plants (other than roots, bark, patchouli leaves, and dried pawpaw juice or papain).....	Free	Free
1670	2310.000	Nutgalls or gall nuts.....	Free	Free
1674		Palm-leaf fans, plain and not ornamented or deco- rated.....	Free	Free
1681	0700.000	Furs and fur skins (except: coney and rabbit and sil- ver fox), undressed:		
	0700.000	Badger.....	Free	Free
	0710.000	Kolinski.....	Free	Free
	0712.000	Marmot..	Free	Free
	0711.300	Lamb and sheep (except cara ul and Persian lamb)	Free	Free
	0711.400	Goat and kid skin.....	Free	Free
	0722.000	Raccoon.....	Free	Free
	0726.000	Weasel.....	Free	Free
	0729.000	Dog.....	Free	Free

1/ Act of 1930 rate unless otherwise specified.

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Tariff Par.	1946 statistical number	Commodity description	Present rate of duty	Concession offered
1684	3409.600	Ramie or China grass.....	Free	Free
1688	3694.100	Horse mane and tail hair, drawn.....	Free	Free
1793	9990.300	Joss stick or joss light..	Free	Free
1731		Essential or distilled oils, not containing al- cohol:		
	2270.100	Cassia.....	Free	Free
	2280.120	Anise.....	Free	Free
	2280.140	Camphor.....	Free	Free
1732		Expressed or extracted oils and fats:		
	2241.000	Tung oil (chinawood oil);	Free	Free
	2257.700	Tea seed oil.....	Free	Free
1761	0087.400	Oysters (including seed seed oysters), not in air- tight containers, not fresh or frozen .....	Free	Free
1762	3703.000	Silk cocoons .....	Free	Free
1762	3704.000	Silk waste, n.s.p.f. ....	Free	Free
1763	3702.000	Raw silk in skeins reeled from the cocoon or re- reeled, not wound, doub- led, twisted, or advanced;	Free	Free
1763	3702.000	Wild or tussah silk.....	Free	Free
1768(1)	1533.000	Cassia buds.....	Free	Free
1768(1)	1533.100	Cassia and cassia vera....	Free	Free
1794	2250.000	Vegetable tallow.....	Free	Free
1806	4067.000	Sticks of bamboo, rough or not further advanced than; cut into lengths suitable for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes....	Free	Free

1/ Act of 1930 rate unless otherwise specified.

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Tariff:	1946	Commodity description	Present	Concession
Par.	statistical		rate of	offered
number			duty	
1806	4067.100	Sticks of partridge, hair- wood, pimento, orange, myrtle, India malacca joints, and other woods, n.s.p.f. (except rattan and bamboo) in the rough or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sun- shades, whips, fishing rods, or walking canes....	Free	Free

1/ 1930 rate unless otherwise specified

OFFERS

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U.S.-CUBA

Offer of Tariff Concessions by China in Response  
to the Requests of  
THE UNITED STATES

Concessions herein listed may be amended or withdrawn  
by the Chinese Delegation in the course of negotiation

Tariff No.	Code No. a/	Description	per	Present Duty	Request	Offer
147(a)	-	Aluminium foil, plain, not interleaved with paper	ad valorem	20%	20%	Bind
150	-	Aluminium sheets and plates	"	15%	15%	Bind
151	151/20	Aluminium, other than foil, grains, ingots, slabs, sheets, plates and wires	"	12½%	12½%	Bind
166	-	Copper ingots and slabs	"	10%	10%	Bind
195	-	Tinned plates, decorated	"	20%	15%	Bind
196	-	Tinned plates, plain	"	15%	15%	Bind
211	-	Bamboo Steel	"	15%	15%	Bind
247	-	Machine shop tools such as cutters, drills, reamers, etc. (including pneumatic and electrically operated tools), and hand tools made wholly or chiefly of metal	"	7½%	7½%	Bind
250	250/11 & 250/15	Sewing machines and parts or accessories thereof	"	10%	10%	Bind
251	251/11 & 251/15	Calculating and adding machines and parts or accessories thereof	"	20%	20%	Bind

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357	-	Flour, wheat	ad valorem 15%						
362	-	Ginseng (including beard, roots and cuttings)	ad valorem 30%	Ex 644(d)	-	Inner tubes for motor vehicles, containing natural and/or synthetic rubber	ad valorem 25%	15%	20%
395	-	Wheat	" 15%						
429	-	Carbolic acid	" 15%	Ex 644(d)	-	Rubber manufactures, not otherwise provided for, containing natural and/or synthetic rubber	" 25%	25%	Bind
452	-	Insecticides and disinfectants (including mosquito smudges)	" 25%	456	-	Photographic and cinematographic products apparatus and materials of all kinds (except chemicals), cinematograph films for exhibition excluded	" 25%	25%	Bind
488	-	Carbon black (i.e. lampblack)	" 15%						
501	-	Inks of all kinds	" 20%						
518	-	Paints, varnishes and polishes, not otherwise provided for (to be specified)	" 20%	Ex 664(b) 664/22	-	Synthetic resins and other plastics, except celluloid, unmanufactured	" 20%	20%	Bind
521	-	Grease, lubricating, wholly or partly mineral	" 12 1/2%						
534(a)	-	Oil, lubricating, wholly or partly of mineral origin	" 15%						
544(a)	-	Newspapers and periodicals, old (fit only for packing or re-manufacture)	" 7 1/2%						
563	-	Leather, belting	" 12 1/2%						
567	-	Skins (furs), including cuttings, waste pieces and tails, etc.	" 10%						
		(a) Undressed	" 20%						
		(b) Dressed and/or dyed	" 20%						
584	-	Timber, ordinary, sawn soft-wood	" 20%						
Ex 605	605/20	Asphalt	" 10%						
631	-	Building materials, not otherwise provided for	" 20%						
Ex 641	641/11 & 641/20	Radio-gramophone combinations, accessories and parts thereof*	" 30%						
		* Huchao Required							
Ex 644(d)		Pneumatic tires for motor vehicles, containing natural and/or synthetic rubber	" 25%						

Offer of Tariff Concessions by China in Response  
to the Supplementary Requests of the  
UNITED STATES

Concessions herein listed may be amended or withdrawn  
by the Chinese Delegation in the course of negotiation

Tariff No.	Code No.	Description	Ad Valorem Rate of Duty		
			Present Duty	Request Offer	
244	-	Agricultural machinery and parts thereof	7½%	7½%	Bind
246	-	Machine tools, such as lathes, planers, drill presses, etc., and parts thereof	7½%	7½%	Bind
253	-	Aeroplanes, hydroplanes and all other flying machines and parts thereof	5%	5%	Bind
h 358	358/30	Flours and cereal products, not otherwise provided for: other cereal products, including rolled oats	25%	20%	
445	-	Borax, crude or refined	10%	10%	Bind
h 481	-	Anti-biotics, such as penicillin, penicillin products, streptomycin, etc.	25%	15%	20%
h 541	-	Blended flavouring con- centrate in liquid or dry form, without sweetening, for the preparation of non- alcoholic beverages	15%	15%	Speci- fica- tion Reques- ted
h 601	601/62	Plywood	20%	20%	Bind
h 615	615/21	Bottles, glass, empty	25%	20%	Bind
648	-	Linoleum and other floor coverings, not otherwise provided for	30%	20%	Bind
h 672	-	Crown corks, metal, with cork insert	20%	15%	Bind

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SECRET

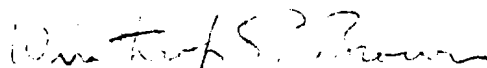
DELEGATION OF THE UNITED STATES OF AMERICA

Dear Mr. Gilpin:

Following the termination of the bilateral phase of tariff negotiations between the United States of America and China, I am sending to you herewith a copy of the list of tariff concessions offered by the United States of America to China. The tariff concessions shown on the attached list are those reached by the negotiating teams representing the two countries, and they are subject to any adjustment that may be required as the result of other negotiations as they are completed. They are also subject to the approval of the Government of the United States,

The description of the commodities shown in the attached list is on the basis of statistical language commodity descriptions, since negotiations were, for convenience, conducted on that basis. The commodity descriptions that will appear ultimately in the United States Schedule annexed to the General Agreement on Tariffs and Trade will, of course, be in the legal language of the United States Tariff Act.

Sincerely yours,



Winthrop G. Brown  
Acting Chairman  
U.S. Delegation

Mr. A. C. Gilpin,  
Acting Executive Secretary,  
United Nations Secretariat.

## List of Tariff Concessions Offered by the United States to China.

Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
8	8380.180	Antimony oxide	2¢ lb.	1¢ lb.
24		Medicinal compounds, preparations, mixtures, and salts, if contain- ing alcohol:		
	8150.200	20 percent or less	20¢ lb. plus 25%	20¢ lb. plus 12-1/2%
	8150.300	More than 20 percent and not more than 50 percent	40¢ lb. plus 25%	40¢ lb. plus 12-1/2%
	8150.400	More than 50 percent	80¢ lb. plus 25%	80¢ lb. plus 12-1/2%
34	2220.470 2220.490	Drugs of animal or vegetable origin, U.S., advanced in value or condition	10%	5%
54	1427.000	Peanut oil	4¢ lb.	3¢ lb.
54	2260.010	Soybean oil	3-1/2¢ lb. but not less than 45%	3¢ lb. but not less than 22-1/2%
58	2290.140	Camphor oil (specific gravity 1.07) (arti- ficial sassafras oil)	12-1/2%	7-1/2%
58	2290.240	Ho oil	12-1/2%	7-1/2%
60	8721.500	Musk in grain or pods	20%	10%
209		Talc, steatite or soap- stone, and French chalk: manufactures, U.S.P.F. (except toilet prepara- tions):		
	5712.400	Not decorated	35%	17-1/2%
	5712.500	Decorated	45%	22-1/2%

Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
212	5360.510 in part	China and other vitri- fied wares (except table, kitchen, chemi- cal, electrical, and sanitary ware) not containing 25% or more of calcined bone: Not decorated	60%	40¢ per doz. pieces but not less than 40% or more than 60%
	5360.520 in part	Decorated	70%	50¢ per doz. pieces but not less than 45% or more than 70%
214	5420.750	Earthy or mineral sub- stances and articles, wares, and materials, wholly or in chief value thereof, n.s.p.f., decorated	40%	20%
232	5110.250	Manufactures of agate or other semiprecious stones not suitable for jewelry, n.s.p.f. (except rock crystal)	50%	25%
23(c)	6438.000	tungsten ore and con- centrates	50¢ lb. on tungsten content	38¢ lb. on tungsten content
779 789	6900.140 6458.600	Table, household, kit- chen, and hospital utensils, and hollow or flat ware, n.s.p.f.: Plated with gold Composed wholly or in chief value of brass, but not plated with gold, platinum, or silver	65%  30%	22-1/2%  15%



Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
729	6790.700 in part	Not containing elec- trical heating ele- ments and not plated with gold, platinum, or silver; Composed wholly or in chief value of antimony	40%	20%
339	6790.670	Composed wholly or in chief value of copper	25%	12-1/2%
364	6790.070	Bells (except church and similar bells and carillons, and except bicycle, velocipede, and similar bells), and parts thereof	50%	25%
376	6651.000	Needle or liquated an- timony	1/4¢ lb.	1/4¢ lb.
376	6651.100	Antimony as regulus or metal	2¢ lb.	1¢ lb.
397	6900.150	Gold-plated articles, n.s.p.f.	65%	32-1/2%
397	6900.060	Gold manufactures, n.s.p.f. (including gold lacquered articles)	65%	32-1/2%
409	4060.000	Split bamboo	1-1/4¢ lb.	5/8¢ lb.
409	4222.000	Cane or reed, cane webbing, and split or partially manufac- tured rattan, n.s.p.f.	20%	10%
409	4242.000	Furniture of bamboo, rattan, reed, grass, seagrass, osier or willow, malacca, or fiber	60%	30%

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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
506	1650.300	Sugar candy and confectionery, n.s.p.f., valued less than 6¢ lb.	40%	20%
713	0026.000 in part	Birds, including poultry (except turkeys), prepared or preserved, n.s.p.f.	10¢ lb.	5¢ lb.
713	0068.500	Eggs of poultry (other than chicken eggs), in the shell	10¢ doz.	5¢ doz.
713	0090.000 0092.000 0094.000	Dried whole eggs, yolks, and albumen	27¢ lb.	17¢ lb.
713	0091.000 0093.000 0095.000	Whole eggs, egg yolks, and egg albumen, frozen or otherwise prepared or preserved, n.s.p.f.	11¢ lb.	7¢ lb.
718(a)	0066.600 in part 0065.700 in part	Fish in oil or in oil and other substances: "Other" (except bonito and yellowtail): Valued not over 9¢ lb. Valued over 9¢ lb.	44% 30%	22% 15%
718(b)	0067.900	Fish, not in oil or in oil and other substances, in airtight containers weighing, with contents, not over 15 pounds each: "Other"	12-1/2%	12-1/2%
719(a)	0073.500 0073.900	Fish, pickled or salted, n.s.p.f.: In bulk or in containers weighing, with contents, more than 15 pounds each In containers not airtight weighing, with contents, not more than 15 pounds each	1-1/4¢ lb. net weight 25%	1¢ lb. net weight 15%

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
721(e)	0081.100	Oysters, oyster juice, or either in combina- tion with other sub- stances, in airtight containers	8¢ lb. in- cluding weight of immediate container	4¢ lb. in- cluding weight of immediate container
730	1112.000 1119.600	Soybean and peanut oil cake and oil-cake meal	3/10¢ lb.	3/20¢ lb.
739	1330.750	Grapefruit peel, crude, dried, or in brine	2¢ lb.	1-1/2¢ lb.
739	1330.770	Fruit peel, other than orange, grapefruit, and lemon, crude, dried or in brine	2¢ lb.	1-1/2¢ lb.
741	1322.900 in part	Jujubes ("Chinese dates")	35%	17-1/2%
747	1309.100	Pineapples, prepared or preserved, n.s.p.f.	1-1/2¢ lb.	3/4¢ lb.
748	1330.550	Prunes, prunelles, and plums, prepared or preserved, n.s.p.f.	35%	17-1/2%
752	1330.930 1330.990	Fruits, n.e.s., in brine, pickled, dried, desiccated, evaporated, or otherwise prepared or preserved, and mixtures of two or more fruits, prepared or preserved	35%	17-1/2%
760	1364.000	Walnuts, shelled	15¢ lb.	7-1/2¢ lb. <sup>1/</sup>
761	1378.000 1378.100	Edible nuts, n.e.s.: Shelled Not shelled	5¢ lb. 2-1/2¢ lb.	2-1/2¢ lb. 1-1/4¢ lb.
761	1380.140	Nuts, pickled, prepared or preserved, n.s.p.f.	35%	17-1/2%

<sup>1/</sup> Annual tariff quota of 5,000,000 pounds, including imports of walnuts, blanched, roasted, prepared, or preserved (Statistical number 1380.070). Rate on excess (15¢ lb.) bound against increase.

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
762	2240.200	Apricot and peach kernels	2-1/2¢ lb.	1-1/2¢ lb.
762	2240.700	Soybeans	2¢ lb.	1¢ lb.
771	1249.300	Potatoes, dried, dehydrated, or desiccated	2-3/4¢ lb.	1-1/2¢ lb.
774	1210.160	Dasheens (includes colocasia, inhame, malanga, taro, yautia, and Caladium)	50%	25%
774	1210.190	"Other" fresh vegetables, n.e.s. (including sweet potatoes and yams)	50%	25%
775	1234.300	Thin soy	35%	17-1/2%
775	1234.900	Sauces, n.e.s.	35%	17-1/2%
775	1245.000	Bean cake, bean stick, miso, and similar products, n.s.p.f. (including bean curd)	35%	17-1/2%
775	1249.500	Soybeans, prepared or preserved	35%	17-1/2%
775	1249.900	Vegetables, including horseradish, cut, sliced, parched, roasted, reduced to flour, packed in oil, or prepared, n.s.p.f.	35%	17-1/2%
776	1228.500	Ginger root, candied or otherwise prepared or preserved	10%	8%
804	1732.910 1732.920	Ginger wine and other wines, n.e.s.	\$1.25 per gal.	62-1/2¢ per gal.
917	3090.900	"Other" cotton gloves and mittens, knit or crocheted	45%	30%

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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1021	3390.160	Carpets, carpeting, mats, and rugs of flax or hemp	25%	17-1/2%
1021	3962.000	Common China, Japan, and India straw matting and floor coverings made therefrom	3¢ sq.yd.	1-1/2¢ sq.yd.
1021	3963.200	Floor coverings of grass or rice straw, not in chief value of cotton	40%	20%
1101(a)	3510.000 3511.100 3511.000 3511.200 3511.300	Hair of the camel: In the grease or washed On the skin Sorted or matchings, not scoured Scoured	24¢ lb. 1/ 22¢ lb. 1/ 25¢ lb. 1/ 27¢ lb. 1/	12¢ lb. 1/ 11¢ lb. 1/ 12-1/2¢ lb. 1/ 13-1/2¢ lb. 1/
1101(b)	3510.001 3511.001 3511.101 3511.201 3511.301	Hair of the camel (entered under bond for use in manufacture of belting, etc.)	Free	Free
1114(b)	3636.000 3636.050	Wool gloves and mittens (not embroidered) valued not more than \$1.75 per dozen pairs: Knit Other	40¢ lb. plus 35% 40¢ lb. plus 35%	30¢ lb. plus 17-1/2% 30¢ lb. plus 17-1/2%
1116(a)	3660.000	Oriental, Axminster, Savonnerie, Aubusson, and other carpets, rugs, and mats, not made on a power-driven loom	25¢ sq. ft. but not less than 22-1/2¢ ad val.	15¢ sq. ft. but not less than 22-1/2¢ ad val.
1117(c)	3670.570	Floor coverings, including mats and druggets, wholly or in chief value of wool (other than mohair), n.s.p.f., valued over 40¢ sq.ft.	60%	40%

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1504(a)		Hat braids, plaits, and laces, composed wholly or in chief value of straw, chip, paper, grass, palm leaf, wil- low, osier, rattan, real horsehair, cuba bark, or manila hemp, or ramie, but not con- taining a substantial part of rayon or other synthetic textile:		
	3902.100 through 3902.500	Not bleached, dyed, colored, or stained	15%	7-1/2%
	3902.600 through 3902.900	Bleached, dyed, colored, or stained	25%	20%
1504(b)		Hats, bonnets, and hoods, composed wholly or in chief value of straw, chip, paper, grass, palm leaf, wil- low, osier, rattan, real horsehair, cuba bark, ramie, or manila hemp, not blocked or trimmed and not sewed:		
	3912.000 3912.200 3912.700 3913.000 3913.200 3913.400	Not bleached, dyed, colored, or stained, but not including hats and hoods of Tequilla fiber (carludovica palmata)	25%	15%
	3912.100 3912.300 3912.800 3913.100 3913.300 3913.500	Bleached, dyed, colored, or stained	25¢ doz. plus 25%	25¢ doz. plus 15%
1506	2950.040	Brooms	25%	12-1/2%
1507	0917.000	Bristles, sorted, bunched, or prepared	3¢ lb.	3¢ lb.

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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1515	8692.000	Firecrackers more than 5/16 inch outside diameter, or more than 1-3/4 inches long	25¢ lb.	12-1/2¢ lb.
1515	8692.100	Other firecrackers	8¢ lb.	4¢ lb.
1518	0922.200 0922.300	Crude feathers (except ostrich feathers)	20%	10%
1519(a)	0731.300 0731.500	Dog, goat, and kid skins, dressed: If not dyed	25%	12-1/2%
	0731.320 0731.520	If dyed	30%	15%
1519(a)	0751.100 0751.200	Plates, mats, linings, sacs, strips, and crosses of dog, goat, and kid skins: Not dyed	25%	12-1/2%
	0751.120 0751.220	Dyed	30%	15%
1519(b)	0751.300 0751.400	Plates, mats, linings, sacs, strips, and crosses (except silver or black fox and dog, goat and kid) not dyed: Squirrel Hare, lamb, and sheep furs (except caracul and Persian lamb)	35% 35%	17-1/2% 17-1/2%
	0751.700	Other	35%	17-1/2%

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1519(d)	0759.000	Wearing apparel of dog, goat, and kid skins, n.s.p.f.	35%	17-1/2%
1519(e)	0759.900	All other articles of fur, n.s.p.f.	50%	25%
1521	9850.250	Hand fans of all kinds, except undecorated palm leaf fans	50%	25%
1523	3690.000 3690.100	Human hair, raw	10%	5%
1523	3692.000	Nets and nettings of human hair	35%	17-1/2%
1529(a)	3165.000 3174.900 in part 3296.000 3296.290 in part 3750.000 3750.590 in part 3860.000	Other laces, hand-made, and articles made wholly or in part thereof (except wear- ing apparel in part of hand-made lace)	90%	60%
1529(a)	3090.850	Wearing apparel con- taining embroidery or lace (except wearing apparel wholly of hand-made lace): Cotton gloves and mittens (hand-made) of lace	90%	50%
	3114.230 in part	Cotton articles, n.s.p.f., in part of hand-made lace wholly or in chief value of vegetable fiber:	90%	50%
	3288.300 3288.400	Embroidered Containing lace	90%	50%



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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1529(a) cont'd.				
	3650.400 in part	Wholly or in chief value of wool: Outerwear and other articles, knit or crocheted, n.s.p.f. embroidered	90%	50%
	3742.500 3742.800 in part	Wholly or in chief value of silk	90%	50%
	3840.180 3840.190 in part	Wholly or in chief value of rayon	90%	50%
1529(e)	3636.700	Embroidered wool gloves and mittens	90%	70%
1529(a)	3210.900 3220.300 3220.500 3294.000 3296.600 3650.500 3761.600 3762.900 3860.120 3860.160 6883.300 9703.130 9703.400 9703.500 9703.600	Embroidered fabrics and articles, not wearing apparel [except those in trade agreement with Switzerland]	90%	70%
1529(b)		Handkerchiefs, embroidered, tamboured, appliqued, or with threads omitted, drawn, punched, or out, and with threads introduced after weaving for ornamentation, or of lace: Wholly or in chief value of cotton: Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems:		
	3160.500		2¢ ea. plus 40%	2¢ ea. plus 30%
	3160.700		2¢ ea. plus 30%	2¢ ea. plus 30%

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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1529(b) cont'd.		Valued at more than 70¢ per doz. or if made with hand-rolled or hand-made hems:		
	3160.600		4¢ ea. plus 40%	3¢ ea. plus 30%
	3160.800		3¢ ea. plus 30%	3¢ ea. plus 30%
	3160.900		2¢ ea. plus 30%	3¢ ea. plus 80%
		Wholly or in chief value of vegetable fiber other than cotton: Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems:		
	3292.200		3¢ ea. plus 40%	2¢ ea. plus 30%
	3292.500		3¢ ea. plus 40%	2¢ ea. plus 30%
	3292.600 in part		2¢ ea. plus 30%	2¢ ea. plus 30%
		Valued at more than 70¢ per doz. or if made with hand-rolled or hand-made hems:		
	3292.300		4¢ ea. plus 40%	3¢ ea. plus 20%
	3292.600 in part		2¢ ea. plus 30%	3¢ ea. plus 20%
	3292.800		4¢ ea. plus 40%	3¢ ea. plus 20%
	3292.900		4¢ ea. plus 40%	3¢ ea. plus 20%
		Wholly or in chief value of other than vegetable fiber: Valued at not more than 70¢ per doz. and not made with hand-rolled or hand-made hems:		
	3746.000		3¢ ea. plus 40%	2¢ ea. plus 30%
	3851.000		3¢ ea. plus 40%	2¢ ea. plus 30%

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1529(b) cont'd		Valued at more than 70¢ per doz., or if made with hand-rolled or hand-made hems:		
	3746.400		4¢ ea. plus 40%	3¢ ea. plus 30%
	3851.400		4¢ ea. plus 40%	3¢ ea. plus 30%
1536	9850.100	Candles, wax	27-1/2%	14%
1537(a)	0915.000	Manufactures of bones, hoofs, and horns, n.s.p.f.	25%	12-1/2%
1537(e)	3421.200	Manufactures of grass, sea grass, and straw, n.s.p.f.	25%	12-1/2%
1538	0990.260	Manufactures of ivory.	35%	17-1/2%
1541(a)	9217.100	Percussion instruments, "other" and parts	40%	20%
1542	9800.990	Smokers' articles, "other"	60%	30%
1558	1250.950	Thick soy	20%	10%
1558	9850.950	Other dutiable articles, raw or unmanufactured, n.e.s.	10%	5%
1624	0980.200	Fish sounds	Free	Free
1669	2210.310	Crude ma huang (ephedra)	Free	Free
1669	2210.700	Rhubarb	Free	Free
1669	2210.890	Flowers, fruits, seeds, and all other parts of plants, n.e.s.	Free	Free
1670	2210.000	Nutgalls or gall nuts	Free	Free

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Tariff Act of 1930, para- graph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1674	2935.000	Palm-leaf fans, not ornamented or decorat- ed	Free	Free
1681		Furs and fur skins, undressed:		
	0700.000	Badger	Free	Free
	0710.000	Kolinski	Free	Free
	0711.300	Lamb and sheep fur (except caracul and Persian lamb)	Free	Free
	0711.400	Goat and kid skin furs	Free	Free
	0712.000	Marmot	Free	Free
	0722.000	Raccoon	Free	Free
	0726.000	Weasel	Free	Free
	0729.000	Dog	Free	Free
1684	3409.600	Ramie or China grass	Free	Free
1688	3694.100	Horse mane and tail hair, including switches, drawn	Free	Free
1703	9990.300	Joss stick or joss light	Free	Free
1727	2234.000	Besame seed	Free	Free
1727	2238.000	Hempseed	Free	Free
1727	2270.800	Perilla seed	Free	Free
1731		Essential or distilled oils, not containing alcohol:		
	2270.100	Cassia	Free	Free
	2280.120	Anise	Free	Free
	2280.140	Camphor oil (natural)	Free	Free
1732		Expressed or extracted oils and fats:		
	2241.000	Tung oil (China wood oil)	Free	Free
	2256.100	Perilla oil	Free	Free
	2257.700	Tea seed oil	Free	Free
1762	3703.000	Silk cocoons	Free	Free

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Tariff Act of 1930, paragraph	1946 Statistical number	Description of article	Present rate of duty	Rate of duty offered
1762	3704.000	Silk waste, n.s.p.f.	Free	Free
1763	3702.000	Raw silk in skeins, reeled from the cocoons, or re-reeled, not wound, doubled, twisted, or advanced	Free	Free
1763	3702.100	Wild or tussah silk	Free	Free
1766(1)	1533.000	Cassia buds, unground	Free	Free
1766(1)	1533.100	Cassia and cassia vera, unground	Free	Free
1794	2250.000	Vegetable tallow	Free	Free
1806	4067.000 4067.100	Sticks of partridge, hairwood, pimento, orange, myrtle, bamboo, India malacca joints, and other woods, n.s.p.f. (except rattan) in the rough or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes	Free	Free
Internal Revenue Code, Section	1946 Statistical number	Description of article	Present rate of import-ex-cise tax	Rate of im-port-ex-cise tax of-fered
2491(b)	2256.000	Perilla oil	4-1/2¢ lb.	3¢ lb.
2491(d)	2234.000	Sesame seed	1.18¢ lb.	0.59¢ lb.
2491(d)	2238.000	Hempseed	1.24¢ lb.	0.62¢ lb.
2491(d)	2238.000	Perilla seed	1.38¢ lb.	0.69¢ lb.

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T A R I F F   C O N C E S S I O N S

REPORT TO CENTRAL SECRETARIAT

Date ..Oct..18.1947

To: The Executive Secretary

1. On behalf of the Delegation of China, I am hereby advising you that our offers of tariff concessions to the Delegations with which we are in negotiation have been changed during the period ending Oct. 18 1947 in respect of the items appearing on the forms attached.

2. The information contained in the first column of the attached forms may be communicated by you to all delegations with which we have opened negotiations. The information contained in the second column may be communicated to those same delegations in the manner indicated in the third column, i.e., by advising them that the details of the changes in the tariff concessions offered by us may be obtained by the Heads of the Delegations or their authorised representatives upon personal application to:

(A) The Central Secretariat.

or (B) Mr. \_\_\_\_\_ of our Delegation in Room \_\_\_\_\_

3. The attached forms record the changes in concessions offered to the Delegations of:

U.S.A.	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. During the period to which this Report relates there were no changes in our offers to the Delegations of:

India	_____	_____	_____
Australia	_____	_____	_____
U.K.	_____	_____	_____
_____	_____	_____	_____

5. It is to be understood that the information on the attached forms is reported for the general guidance of eligible Delegations and that the reporting of this information does not imply any commitment on the part of our Delegation.

Signed \_\_\_\_\_

By/For Head of Delegation

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TARIFF CONCESSIONS.

REPORT TO CENTRAL SECRETARIAT

By the Delegation of China in respect of the changes  
in the Tariff Concessions offered to the Delegation of U.S.A.  
during the period ending Oct. 18 1947

(identified by commodity description, or tariff number, or number in request list of other Delegations, or in some other convenient manner). 1.	<u>Nature and Extent of Change</u>	<u>Method of Reporting</u> 2.
Final list of offers	see annexe	A  Distribution to all delegations

1. This Report should cover all changes in the initial offers made at the commencement of each negotiation, i.e. revisions (upwards or downwards) and withdrawals, and also supplementary offers, i.e. on items not included in the initial list. The letter "A" is to be used to indicate that the information contained in the second column may be communicated direct to the Delegations by the Central Secretariat, and the letter "B" to indicate that the information may be obtained only from an official of the Delegation making the offer.

OFFERS

US-CZECHOSLOVAKIA

OFFERS

FINAL LISTS

U.S.-CUBA

Final Offer of Tariff Concessions by China  
in Response to the Requests of  
the United States of America

(This List Supersedes all Previous Lists of Tariff Concessions)

Item & No.	Description of Products	Present Duty	Offer
71/00	Cotton, Raw, having a staple of 7/8 inch or more in length	10%	10%
147/10	Aluminium Foil, Plain, Not Interleaved with Paper	20%	20%
150/00	Aluminium Sheets and Plates	15%	15%
151/20	Aluminium, Others (Wire excepted)	12½%	12½%
166/00	Copper Ingots and Slabs	10%	10%
	Iron and Steel, Ungalvanized (not including Bamboo, Spring, Tool, and Alloy Steel):-		
176/00	Billets, Blooms, Ingots, Slabs and Sheet-bars	15%	15%
195/00	Tinned Plates, Decorated	20%	20%
196/00	Tinned Plates, Plain	15%	15%
200/10-20	Others	15%	15%
207/30	Iron and Steel, Galvanized or Ungalvanized, Used Hoops and Hoop Ends or Cuttings (including scrap lots of mixed dimensions, irrespective of size)	12½%	12½%
207/51	Iron and Steel, Galvanized, Wire Shorts	12½%	12½%
211/00	Bamboo Steel	15%	15%
244/00	Agricultural Machinery, and parts thereof	7½%	7½%
	Electrical Machinery for Power Generating and Transmission, such as Dynamos, Motors, Transformers, Converters, etc., and parts thereof:-		
245/41-55	(a) Dynamos and Motors not over 20-kilowatt capacity, and Transformers not over 200- kilo-volt-ampere capacity and parts or accessories thereof	15%	12½%

OFFERS

US-CZECH-OSLO  
VANKA

OFFERS

FINAL LISTS

U.S.-CUBA



245/61-80	(b) Others	10%	10%
246/06-60	Machine Tools, such as Lathes, Planers, Drill Presses, etc., and parts thereof	7½%	7½%
247/10-40	Machine Shop Tools, such as Cutters, Drills, Reamers, etc. (including Pneumatic and Electrically Operated Tools), and Hand Tools made wholly or chiefly of metal	7½%	7½%
248/11-29	Prime movers, i.e., Gas Engines, Oil Engines, Steam Engines, Hydraulic Turbines, Steam Turbines, Turbo-generator Sets, and other Prime Movers, combined with Generators or not, and parts thereof	10%	7½%
249/00	Steam Boilers, Economisers, Superheaters, Mechanical Stokers, and other Boiler-room Accessories, and parts thereof	10%	7½%
250/11 250/15	Sewing Machines, and parts or accessories thereof	10%	10%
251/11-45	Typewriters, Automatic Sales Machines, Calculating Machines, Cash Registers, Copy Presses, Cheque Perforators, Dating Machines, Duplicating Machines, Numbering Machines, and similar Office Machines for Clerical or Accounting Purposes, and parts thereof	20%	1½%
	Machinery, n.o.p.f., and parts thereof:-	10%	10%
252/10	Pumping and Pumps, and parts	10%	10%
252/85	Refrigerators and Refrigerating Equipment, Industrial, including parts and accessories thereof, n.o.p.f.	10%	10%
252/90	Others	10%	10%
253/10-50	Aeroplanes, Hydroplanes, and all other Flying Machines and parts thereof	5%	5%
	Vehicles, Motor:-		
256/10 256/15 256/20 256/25 256/40 256/45	(a) Motor Tractors, Motor Trailers, Motor Passenger Vehicles with seats for not less than 12 passengers, Motor Trucks over 1 metric ton carrying capacity, and Chassis for any of the above	15%	15%

(b) Others (including Motor-cars, Motor-cycles, etc.), assembled or in parts; Chassis, and Bodies with metal parts assembled for any of the above:-		
Trucks not over 1 metric ton carrying capacity	30%	25%
Chassis for Trucks not over 1 metric ton carrying capacity	30%	25%
Motor-cars, n.o.p.f.	30%	30%
Chassis for Motor-cars, n.o.p.f.	30%	30%
Motor Cycles	30%	30%
Motor Vehicles, n.o.p.f.	30%	30%
(c) Parts and Accessories (except Tyres):		
(1) For Motor Cycles	30%	25%
(2) Others ( <u>vide</u> Note below)	15%	15%
<b>Note:</b> Front Wheels, Rear Wheels, Front Springs, Rear Springs, Front Axles, Rear Axles, Frames, Radiators, Propelling Shafts, Motive Power, and Unassembled Parts of Bodies are dutiable at the above rate when packed separately; otherwise they shall be subject to a duty of 30 per cent.		
Office Filing Cabinets and Systems as Kardex, etc., made wholly or chiefly of metal	30%	30%
Radiators, Steam Heaters, Oil-burning and Spirit-burning Heating Stoves, and similar appliances and parts thereof	25%	25%
Electric Cookers, Fans, Flash-lights, Irons, Lampware, Radiators, Toasters, and other similar Electric Appliances, and parts thereof:-		
Refrigerators, Electric, Household, complete	25%	25%
Parts or Accessories of Electric Household Refrigerators, n.o.p.f.	25%	25%

Ex 264/40	Others (Electric Bells, Hot-plates, and Smoothing Irons and parts or accessories thereof excepted)	25%	362/10-20	Ginseng (including Beard, Roots and Cuttings)	30%	30%
265/10	Electric Accumulators or Batteries and parts thereof	25%	394/20	Vegetables, Fresh, Dried, Prepared, and Salted: in cans or bottles	25%	25%
265/20	Dry Cells and Parts thereof	25%	395/00	Wheat	15%	15%
268/10	Electric Meters	10%	423/10-20	Tobacco, Leaf	10%	10%
270/20	Strong-room and Vault Doors	25%	425/10	Tobacco, Stalk	15%	15%
	Telephonic and Telegraphic Instruments, and parts thereof:		429/00	Acid, Carbolic	15%	15%
	(a) Radio Sets and parts:		445/00	Borax, Crude or Refined	10%	10%
271/11	(1) Hard Rubber or Composition Dials, Litzendraft Wire, Grid Leak, Microphones, Headphones, Loud Speakers and Loud Speaker Units, Crystals, Transmitting Vacuum Tubes, Intervalve Audio Frequency Transformers, and Receiving and Transmitting Condensers of all kinds	15%	452/00	Insecticides and Disinfectants (excluding Mosquito Smudges)	25%	22½%
271/12	(2) Buzzers, Receiving Vacuum Tubes, A.B.C. Battery Eliminators, Sockets, Jacks, Plugs, Lugs and Tips, Binding Posts, Name-plates, and Brackets	20%	473/00	Soda, Nitrate of (Chile Saltpetre)	7½%	7½%
271/14	(3) Switches, Lightning Arresters, Keys, Coils, and Complete Radio Sets and Units	25%	481/10	Medicines, Drugs and Medicinal Substances, Compounds and Preparations, n.o.p.f.:-		
271/15		30%	481/50	Acetylsalicylic Acid (in powder form)	25%	25%
299/00	Asparagus (in cans or bottles)	35%	481/70	Proprietary Medicines	25%	25%
311/21-23	Coffee, other than Coffee Beans, Raw	20%	481/70	Anti-biotics, such as Penicillin, Penicillin Products, Streptomycin, etc.	25%	20%
313/10-20	Currants and Raisins	25%	482/00	Others (excluding Anti-biotics, such as Penicillin, Penicillin Products, Streptomycin, etc.)	25%	25%
323/00	Milk and Cream, Evaporated or Sterilized	25%	488/00	Aniline Dyes, and other Coal Tar Dyes, n.o.p.f.	35%	35%
324/00	Milk, Condensed	25%	498/11-25	Carbon Black (i.e. Lampblack)	15%	15%
325/00	Milk Food (including Dried Milk, Lactogen, Glaxo, etc.)	35%	501/10-20	Indigo, Artificial	35%	35%
334/42	Foodstuffs, n.o.p.f., Others: Canned or in any other packing	15%	518/20	Inks of all kinds	20%	20%
357/00	Flour, Wheat	25%	518/30	Enamels	20%	20%
Ex 358/20	Oatmeal	25%	518/40	Paints	20%	20%
Ex 358/30	Rolled Oats and Groats	20%	518/50	Polishes	20%	20%
			518/60	Varnishes	20%	20%
			521/00	Nitrocellulose (Pyroxylin) Lacquers	20%	20%
			526/00	Grease, Lubricating, wholly or partly mineral	12½%	10%
			534/10	Resin	15%	15%
				Oil, Lubricating, wholly or partly of mineral origin	15%	12½%

Ex 541/11-13	Essences, Concentrates, Extracts or Mixtures of Flavouring Materials, both Natural and/or Synthetic, in Liquid or Dry Form, for the preparation of Non-alcoholic beverages - no sweetening agent having been added
	Newspapers and Periodicals:-
544/10	(a) Old (Fit only for packing or remanufacture)
544/20	(b) Others
549/20	Paper, Document and Document Bond
556/11-19	Paper, Writing and/or Printing, Glazed or Unglazed, White or Coloured, Plain or Laid (including Antique Wove, Uncoated Art Printing Paper, and the like), n.o.p.f., Free of Mechanical Wood Pulp
559/00	Wood Pulp, Chemical
Ex 561/15	Adding Machine and Cash Register Papers; Files, Folders, Index Cards, and similar Paper Office Forms and Supplies classifiable as Paperware; Filter Paper cut to size; Litmus Paper in Booklets; Stencils; Toilet Paper in small rolls; Paper Napkins, Towels, Plates, Cups, Handkerchiefs and Sippers; Gummed Stickers and Tapes; and Labels other than those for Match-manufacturing
563/00	Leather, Belting
Ex 565/11-21	Leather, n.o.p.f.: Upper Leather of Cattle, Calf, Kip, Goat and Kid; and Patent Leather
	Skins (Furs):-
567/31-56	(a) Undressed
567/71-96	(b) Dressed and/or Dyed
584/00	Timber, Ordinary, Sawn; Softwood
601/62	Plywood
605/20	Asphalt
Ex 609/20	Enamelled Sanitary Ironware (such as Bath Tubs, Lavatory Ware, etc.) with or without fittings, and other Enamelled Household Ironware

	Glassware (not including Chemical and other Scientific Glassware):-		
615/21	Bottles, Empty	25%	25%
15% Ex 626/20	Earthenware and Potteryware for industrial and sanitary purposes	20%	20%
	(Note: The term "Potteryware" includes Chinaware and Porcelainware for industrial and sanitary purposes)		
7 1/2% Ex 631/00	Building Materials, n.o.p.f.	20%	20%
30% Ex 641/11	Complete Radio-Gramophone Combinations	30%	30%
Ex 641/20	Parts and Accessories of above	30%	30%
	India-rubber and Gutta-percha, and Manufactures thereof: Others:-		
30% Ex 644/42	Pneumatic Tyres for Motor Vehicles, containing natural and/or synthetic Rubber	25%	20%
5% Ex 644/43	Inner Tubes for Motor Vehicles, containing natural and/or synthetic Rubber	25%	20%
Ex 644/51	Other Manufactures, n.o.p.f., containing natural and/or synthetic Rubber	25%	25%
648/10-20	Linoleum and other Floor Coverings, n.o.p.f.	30%	30%
649/10	Machine Belting, other than those made of Rubber	15%	15%
30% Ex 656/11-13 12 1/2% Ex 656/31-39 Ex 656/40	Photographic and Cinematographic Products, Apparatus and Materials of all kinds (except Chemicals and Developed Cinematographic Films)	25%	25%
20% Ex 664/22	Synthetic Resins and other Plastics, except Celluloid, Unmanufactured, n.o.p.f.	20%	20%
10% Ex 672/75	Crown Corks, metal, complete with cork insert	20%	20%

N.B. The Tariff and Code Numbers given herein refer to those appearing in the Guide to the Import Tariff and Classification of Returns, Revised Edition, July, 1940.