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**THE NEW CUSTOMS TARIFF.**

By M. HANS MULLER,  
Attaché at the Swiss Embassy.  
(Conclusion).

**PART II.****The New Tariff.****(1) STRUCTURE AND SYSTEM.****(a) Drafting the project.**

The draft of the new tariff was approved by the Federal Council on 1st November 1957. The customs tariff law is to be revised, too, but will be published later on.

The revision, which had become more and more urgent because of the gradual relaxation of the economic protectionist measures in Europe and for the technical reasons I have mentioned, was begun in 1952. The Federal Council then set up a commission of experts, who in their turn entrusted the preparatory work to a working group. Before that, however, extensive consultations had taken place in different spheres to determine along what lines the new tariff should be worked out; the matter was of course discussed first of all in the Federal Council, and then also in the commission of experts on tariff and in the Swiss Chamber of Commerce. These three bodies, which are completely independent from one another and quite differently constituted, agreed in their conclusions on the way in which the revision should be conducted. The tariff project, on which all the economic organisations of the country have intensively collaborated too, can thus be properly regarded as a joint effort, which naturally represents at the same time a compromise solution, since the interests of both consumers and producers can hardly always coincide completely.

**(b) Structure of the tariff.**

Compared with the current one, the new tariff has undergone a complete transformation, in that the sequence, the number and the inner structure of the chapters, as well as the numbering system, have been utterly modified.

The tariff is divided into two very different main parts: the import tariff and the export tariff.

The import tariff retains fundamentally the existing category system, with the difference however that both the sequence and the number of chapters have completely changed.

An important innovation, as far as the practical application of the tariff is concerned, resides in the fact that goods of the same kind and of the same origin are grouped in special chapters and categories, whereas in the current tariff they often spread out over several chapters.

The 1902 tariff contained, as we have seen, 15 categories and 1,164 basic positions. The new tariff is divided into 21 sections, with 99 chapters and 3,181 positions.

The export tariff numbers 23 positions. In the draft are listed all the goods contained in the existing export tariff, which was introduced in 1956 as a result of experiences made in the post-war years (decisions of the Federal Council of 27th January and 9th April 1956). Export duties were reintroduced that year, after having been replaced for a while by the more effective export restrictions.

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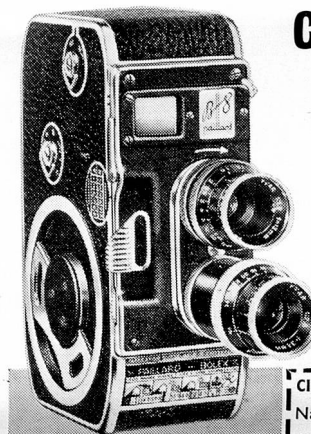
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In spite of the efforts taking place at international level (OEEC) to relax all export restrictions, the conditions are not yet right for the complete removal of the export tariff. It is primarily a question of keeping in Switzerland various scrap materials and waste products useful to the home industry. The measure will remain necessary so long as other countries restrict the export of such materials.

In the foreground of the revision stands the modernisation of the obsolete nomenclature, dating back to the turn of the century. Apart from a few exceptions, the partial revisions carried out since then, in particular in 1921, have hardly touched the nomenclature.

This time it has been reconstructed from scratch. This enormous work has been complicated by the fact that the reconstruction was based on the international Brussels nomenclature which goes back to the League of Nations. The Brussels nomenclature (customs tariff outline) has for the time being found final shape through its incorporation, in 1955, in an international convention drafted by the OEEC Tariff Committee.

This Brussels Scheme is a framework of compulsory positions, within which the member States can fit in as many sub-positions as they like. This can be of importance to Switzerland for statistical reasons, because in our country the nomenclature of the commercial statistics coincides with that of the customs tariff. The attribution to the different positions is especially important to make it possible to classify the customs rates according to the value of the different goods, for Switzerland will maintain the specific tariff system.

The new customs tariff, that is to say its adaptation to the Brussels nomenclature, is however of outstanding importance, because during the coming years the abolition of protectionist duties will be realised under the aegis of the projected Free Trade Area. It is therefore necessary that the customs tariffs of the member States should correspond with regard to their nomenclature. With her new customs tariff Switzerland will speak the same language as the other countries in the customs field, which will be of considerable advantage to her.

*(c) How the duties are calculated.*

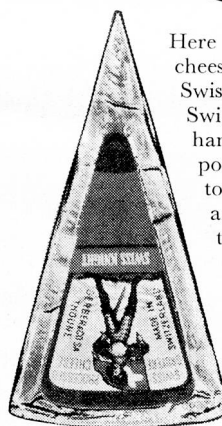
As to scale and method, the projected customs tariff keeps to the old way, that is to say remains a specific tariff, whereas most countries have now the ad valorem system. The reason for this is simple: The ad valorem system needs, to be operated correctly, a very large administration, which has to check the numerous declarations of value of the imported goods. For a small State this is a wasteful, because too expensive, process. It is therefore not surprising that small countries which switched over to ad valorem duties after the war are regretting it at present.

In the case of Switzerland, especially, it would certainly be a very unpopular step, not only because it calls for an enlargement of the administrative apparatus, but also because the application of the ad valorem duties leads to interference in the private spheres of business.

On the other hand, the specific tariff is easier to apply. It applies very well, too, with reference to the general economic policy, as in times of prosperity, which send up the price level, the duty charges go down, whereas they increase in periods of depression

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in an unwelcome fashion. The ad valorem tariff has just the contrary effect. This is an advantage against which certain disadvantages of the specific duties system count for much less.

If the ad valorem tariff was introduced in many countries it was incidentally not seldom for the reason that ad valorem duties permit an automatic adaptation to currency devaluations (which specific duties do not) or else because they are an eminently suitable instrument for a protectionist economic policy.

The trade policy of Switzerland, which has for principal device the stability of the franc and the pursuit of a liberal foreign exchange, has no room for motives of this kind.

(d) *Adjustment of some duties.*

The fundamental change in the structure of the tariff has naturally also necessitated a complete re-evaluation of the rates of duty. Using the framework of the old rates would have been impossible if only because with the far more detailed sub-division of the individual categories of goods the rates would for the most part have been either too high or too low.

Since the 1921 revision there has been much fluctuation of monetary values — taking the form of a general depreciation of currencies — which cannot be left out of account. The adjustments therefore mean on the whole an increase of existing rates, made in an effort to restore the former situation.

The duties have however not been increased in relation to the rise in the cost of living — that is to the monetary depreciation — but an average increase of 50% of the existing rates was decided on, wherever of course reasonable comparisons were possible. The type of goods, their stage of processing (whether raw materials, semi-finished or finished products), and their economic importance, were all taken into consideration. In numerous cases the existing rates were not increased at all, or by between 10% and 50%. Charges that were too high were brought down.

A rough count shows that of the some 3,200 positions in the new tariff 680 have not gone up and 320 have even been lowered, so that about a third have suffered no increase.

Detailed comparisons with the rates of the old tariff are indeed practically impossible because of the entirely different structures of the new tariff project.

The individual positions mostly no longer correspond in respect of contents.

The so-called fiscal duties are reproduced unchanged in the project. Duties on raw materials and vital food products also remain roughly the same.

As a rule those positions which have been subjected to revision since 1921 have been left alone, too.

Exceptional increases affect on the one hand new materials (artificial materials, synthetic and artificial yarns) or novelty goods, which were not classified in the old tariff or only under collective positions. In addition there are in the existing tariff goods and groups of goods which were not given sufficient consideration when it was established or revised (for instance leather, worsted cloths, articles of precious metals, jewellery). Here increases have taken place that are greater than the 10-50% average.

Where the new tariff shows considerable increases it is usually to bring some goods into line with similar ones. The new tariff will not only correspond more closely from the nomenclature point of view to the present state of technical advance and development of

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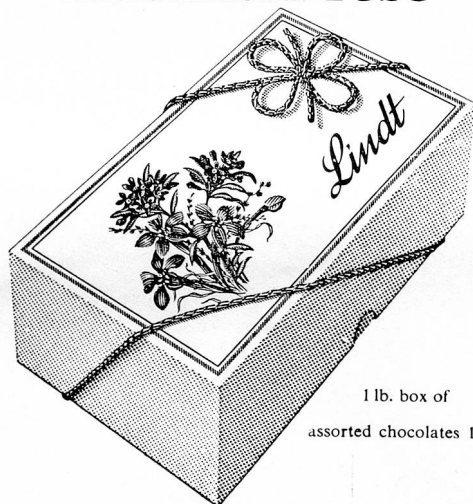
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the national industry, but will also meet the claims of justice in taxation from the point of view of customs policy.

The tariff project contains no column setting the old rates against the new ones — as explained, comparisons are hardly possible. No conclusions can therefore be drawn on the probable financial outcome of the new tariff and its impact on individual economic groups. At the moment one must be content with some typical examples. With this reserve in mind, one might cite as examples of increased rates:

Poultry, fresh-water fish, cheese, oranges, cut flowers, mineral lubricating oil, antibiotics, photographic and cinematographic articles, semi-finished products of artificial materials, rubber tyres and tubes for wheels, shoe uppers, travel goods, leather garments, wooden plates, shoe forms and lasts, cellulose for the manufacture of paper, fine paper, synthetic short yarns, embroidered and knitted goods, shoes, felt hats, umbrellas, safety glass, bottles, pearls, precious stones, iron or steel girders, pipes, tools, knives, light machinery, washing machines, shaving appliances, typewriters, accounting machines, glasses, X-ray appliances, medical instruments, watches, measuring gauges, arms, brushes, furniture made of wood, skis, smokers' requisites, original paintings, etc.

As already mentioned the rates in the export tariff have remained unchanged. But under the new project the Federal Council would be empowered to modify these rates or to impose new ones according to needs.

The adjustment of duty rates leads to a further question, that of the

(e) *Protectionist tariff.*

When the revision of the present customs tariff was undertaken everybody agreed on one thing: Switzerland must not become a country of high customs protection through the re-evaluation of its duties. This would not be compatible with the politico-economic structure of Switzerland, whose trade depends on intensive exchanges with foreign countries.

The duty increases, even the steep ones, do not constitute — this can be affirmed — a special protection for any of the home industries. Nevertheless, it is a matter of fairness that at least the same very moderated protection be accorded to some new industries as is enjoyed by the traditional branches of industry and trade.

The Swiss economy is closely connected with the world market. Too decisive an increase in some duties would have an unfavourable influence on production costs and home prices. In order to maintain and improve her competitive position, Switzerland is therefore obliged to cover her chief needs at the lowest possible prices. The choice between free trade and protection is thus for Switzerland not a theoretical problem of political economy but a vital question. Liberal principles will continue to be upheld as in the past. A few figures may demonstrate this fact:

In 1921, when the provisional tariff was worked out, the average duty on imports was barely 5% of their value. Later on, the charge became higher: 9-10% in the very prosperous period from 1927 to 1929. Yet by the depression of 1933/36 the figure had risen to over 20%. At present the average duty on imports is about 10%, and if we leave out the duties of typical fiscal nature even less than 5%.

Under the new tariff, an increase of some 50% over the 1921 level must be expected. This norm does not, as was pointed out, apply to the duties of a primarily fiscal nature. As the yield of the fiscal duties and that of the protectionist duties are about equal, the theoretical resultant would be an average increase of 25% in customs charges. It would then appear that in relation of duty to import value expressed as a percentage will pass from the present figure of about 10% to 12½%. — Switzerland would still remain among the countries with the lowest customs tariffs!

#### (2) THE ROLE OF THE NEW CUSTOMS TARIFF.

In reviewing the most important reasons which make the creation of a new customs tariff necessary, and trying to outline the structure and nature of the project, I hope to have also made clear what task the new tariff is called upon to fulfil within the Swiss internal and external economy.

At the moment the governmental project is essentially an instrument of international negotiation on the mutual abolition of customs duties.

Thus the Federal Council has decided to enter into tariff negotiations with other countries, especially with the member States of GATT and OEEC. A considerable number of countries have manifested their interest in such negotiations. Through them the new tariff should get international approval and put our country in the position that will enable it to plead its cause in bilateral negotiations with individual countries as well as with the six member States of the European Economic Community or, that is our hope, to collaborate within the future Free Trade Area.

Only when these negotiations have shown their results can the tariff project — and without doubt a much modified version by then — be submitted, together with the negotiated customs agreements, to the Federal Chambers and finally — if they make use of the referendum — to the Swiss voters.

To-day — I repeat — what matters is for our country to be properly armed for the fateful international bargaining that lies just ahead. For this purpose the customs tariff project is one of our most important weapons.

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### PROFESSOR WILLIAM RAPPARD †

We deeply regret to announce the death of Professor William Rappard which occurred at Geneva a little over a week after the seventy-fifth anniversary of his birth. The deceased was a well-known personality in the Swiss Colony, having been on many occasions the guest of the City Swiss Club.

The son of a Geneva business man who had settled in New York, Rappard was born there on 22nd April 1883. He began his education in the United States and continued his studies at the universities of Geneva, Berlin, Munich, Harvard, Paris, and Vienna. He became an LL.D. of Geneva University in 1908 and left his mother town soon after to lecture at Harvard University. In 1913 he returned to Geneva and was appointed Professor of Political Economy at the university there. At the end of the First World War the Swiss Federal Government entrusted him with the task of negotiating with President Wilson the delivery to Switzerland of wheat, of which the country was in great need. This task he successfully performed.

Already seen by the discerning as a man of integrity and breadth of vision his choice as Director of the Mandates Section of the League of Nations in 1920 was welcomed in international circles. He occupied the post with distinction until 1925. A year before relinquishing it he was made a member of the league's permanent mandate commission. He also served on the I.L.O. committee for the application of conventions, took an active part in the creation of the Geneva Graduate School of International Studies and became its director in 1928. In the same year he was appointed permanent chairman of the Diplomatic Conference on Economic Statistics. On several occasions he represented Switzerland in the League of Nations Assembly.

In 1946 he represented Switzerland at the Washington Conference and successfully defended the attitude of Switzerland during the war and the Swiss point of view regarding the new international organization. He was the author of many books and studies on international relations, on the Swiss constitution, and on Swiss legal questions.

Rappard had a mastery of the principal European languages and could, and did, lecture in faultless German, English, French, or Italian without the aid of notes. He came many times to England, for which he entertained a respect and affection and for whose problems he had a profound understanding. He retained his mental vigour to the last.

### PERSONAL.

Mr. and Mrs. Albert Widmer gave a dinner and dance at Bush House Restaurant, Aldwych, W.C.2, on Monday, 28th April, on the occasion of the coming-of-age of their daughter, Sonja Trudy, at which about a hundred guests were present.