

# Few Changes in Oil Tariff

**T**HE tariff rates on oils and fats as they appeared in the finished Hawley-Smoot Tariff Bill differ but little from the general rates of the Fordney Tariff Act of 1922. The duties on linseed and soya bean oils have been raised, and four oils have been added to the denatured class along with olive oil. The chief soapmaking oils and fats remain unchanged, coconut and palm oils still being on the free list, and the duties on tallow, whale and fish oils, and castor oil unchanged. The report of the Bureau of Raw Materials for American Vegetable Oils and Fats Industries on the oil and fat sections of the bill, states in part:

"China wood oil, perilla oil, palm oil, cod liver oil, and cod oil remain on the free list. These may each be imported in their natural state; none of them are required to be denatured. In the case of the denaturing provision, additional oils had been added by the Senate. These oils were rapeseed, sesame, and sunflower. These three oils, together with olive oil (which includes sulphur olive oil) and palm kernel oil, are accorded duty free entry if rendered inedible by the use of a suitable denaturant. The denaturing provision was retained intact in the bill in precisely the form in which it passed the Senate.

"They adopted the Senate rate of  $4\frac{1}{2}$ c per pound on linseed oil. In the case of sperm oil, they restored the House rate of 10c per gallon on the crude as opposed to 6c per gallon in the Senate bill, and the 14c per gallon rate on refined which was established in the House bill in place of the 12c per gallon for refined which was written into the Senate bill. Soya bean oil was raised from 2.8c per pound in the Senate bill to 3.5c per pound, a compromise between the House rate of 5c per pound and the Senate rate. In view of the fact, however, that the 2.8c per pound was too high for the transaction of any important volume of business, it is not likely that the 3.5c rate will result in any material diminishment in the amount of business which can be transacted in respect to soya bean oil.

"Two additional oilseeds which were added by the Senate to the oilseeds paragraph which may be imported duty free into the United States, i. e., kapok and rubber seed, were re-

tained on the free list, along with copra, sesame seed, palm kernels, perilla seed, tung oil nuts, and all other oilseeds which could be imported into the United States free of duty under the Tariff Act of 1922. These two items, with rapeseed oil and sunflower oil, represent definite additions to the free list in the pending Tariff Act.

"All other oils and fats remain precisely as in the Act of 1922, whether of vegetable, animal, or sea animal origin. Vegetable tallow remains on the free list. Tallow remains at the 1922 rate of duty which is  $\frac{1}{2}$ c per pound. Whale oil continues to bear its old duty of 6c per gallon. Herring and pilchard oils retain the 1922 rate of 5c per gallon. Seal oil remains at the 1922 rate of 6c per gallon. Castor oil is unchanged from the 1922 rate of duty."

The following denaturing instructions are those now promulgated by the Bureau of Customs for the denaturing of olive oil. They are published herewith on the assumption that under the terms of the proposed Tariff Act any denaturant now permitted to be used in connection with olive oil may be employed in denaturing palm kernel, sunflower, sesame and rapeseed oils.

Art. 430. DENATURING.—Olive oil will be admitted free of duty when imported for mechanical or manufacturing purposes if denatured abroad, or while in customs custody after importation, in such manner as to render it unfit for use as food.

Each cask or package of oil claimed to have been denatured before importation must be sampled and tested by the appraiser.

Oils imported for mechanical or manufacturing purposes may be denatured under customs supervision at the request and expense of the importer by one of the following formulas to be selected by the importer:

To 100 gallons of the oil to be denatured add *any* of the following substances:

(a) Three gallons rosin oil, preferably second or third runs. (b) Three gallons refined, destructively distilled wood turpentine, boiling not lower than 160° C. (c) One hundred and fourteen pounds caustic soda. (d) One-fourth gallon pyridin. (e) One-half gallon creosote. (f) Four gallons aniline oil. (g) Six gallons dark-colored oleic acid. (h) Six ounces oleoresin capsicum. (i) Twelve ounces oil rosemary, full strength, to 50 gallons. (j) Not less than 2 per cent of pine tar. (k) One part by volume of sulphuric (66° B.) acid to 99 parts oil, and the mixture allowed to stand at least 24 hours before being released.