

EXHIBIT E

COMPUTATION OF TARIFFS, TSUSA NO. 612.31, COPPER BARS AND SHEETS, AND STRIPS IN COILS

(1)	(2)	(3)	(4)	5)	(6)	(7)
Year	Staging reductions authorized (Sec. 253) ¹ (in percent)	Tariff by actual computation (cent/pound)	Rounded to 1 decimal ² (cent/pound)	In percent	As actually rounded (Kennedy Round) ³ (cent/pound)	In percent
1967-----	100	2.95	-----	100	2.95	100
1968-----	90	2.655	2.7	90	2.5	85
1969-----	80	2.360	2.4	80	2.3	78
1970-----	70	2.065	2.1	70	2.0	68
1971-----	60	1.770	1.8	60	1.7	58
1972-----	50	1.475	1.5	50	1.4	47

¹ Trade Expansion Act of 1962.² Normal method of rounding (See USASI Standard Z25.1).³ Advantage was here taken of Sec. 254 of the Trade Expansion Act of 1962.SEC. 254 ROUNDING AUTHORITY (*Italic supplied*)—

If the President determines that such action *will simplify the computation* of the amount of duty imposed with respect to an article, he may exceed the limitation provided by Section 201(b) (1) or 253 by not more than whichever of the following is lesser:

(1) the difference between the limitation and the next lower whole number, or

(2) one-half of 1 percent ad valorem or an amount the ad valorem equivalent of which is one-half of 1 percent.

Column (4) is obviously the simplest way to reduce the modified tariffs to two-digit values. But the supposed *simplification* allowed by SEC. 254 and actually used, Columns (6) and (7) required the following procedure:

Imports in 1965:

Quantity (pounds)-----	21,894,891
Value -----	\$10,075,094
Value per pound (cents)-----	46.016
½% ad valorem equals (cents)-----	0.23008
Rounded to (cents)-----	0.230

90 percent of 2.95 cents (prior rate) equals 2.655 cents.

Permissible reduction computed as above, 0.230 cents.

Reduced rate, 2.425 cents.

For two-digit limitation this would be 2.4 cents.

But 2.4 is less than the one-half percent ad valorem limitation on reduction, so the amount had to be raised again to 2.5 cents.

(This is a simplification?)

Apparently for the tariffs following 1968, the amounts as computed in Column (3) were used, taking only the first two digits.