

cations either in type of product or in method of assessing duty. Mexican customs duties are based on three types of rates. For example: In many cases an official price per gross or legal kilogram is set as a minimum duty per customs item entered. This is expressed in Mexican pesos. Also a rate of centavos per kilogram is set and the weight duty calculated according to the weight of items entered. Whichever is higher (the official minimum or the duty by weight) is assessed, plus a duty in percent based upon the ad valorem invoice value. To this is added 3% of the duty. The ad valorem rates vary from 8% to 40%.

Nearly all laboratory porcelain is imported under Tariff Item 880 which includes scientific equipment of all kinds. This item is subdivided into various paragraphs. The paragraphs of principal interest and the rates are listed below:

880:02:00 Miscellaneous manufactured article of faience or porcelain for pharmacists, chemists and laboratories. Mortars.

Duty: Official Price 13.00 pesos (minimum or 0.05 pesos per gross kilogram plus 25% ad valorem plus 3% of the duty.

880:02:03 Crucibles and capsules of faience and porcelain.

Duty: Official Price 15.00 pesos (minimum) or 0.02 pesos per gross kilogram plus 8% ad valorem plus 3% of the duty.

880:02:07 Pill tiles of all types (glass, porcelain, etc.)

Duty: Official Price 72.00 pesos (minimum) or 0.05 pesos per kilogram plus 25% ad valorem plus 3% of the duty.

880:02:13 Apparatus and utensils of faience or porcelain or in which such materials predominate by weight and solely intended for use in laboratories other than those falling within 880:02:00, :04, :05, :06, :08, :09, :10, :11

Duty: No official price. 0.50 pesos per gross kilogram plus 35% ad valorem plus 3% of the duty.

718:08:00 Refractory crucibles and muffles. (Note: This would include fireclay, refractory crucibles, possibly graphite and other ceramic materials. Probably no porcelain entered under this item.)

Duty: Official Price 3.70 pesos minimum or 0.02 pesos per gross kilogram plus 7% ad valorem plus 3% of the duty.

TABLE III.—IMPORTS INTO MEXICO

Customs item	Country of origin	Pounds	Value in U.S. dollars	Duty rate	Remarks (added by Coors)
718:08:00	United States.....	154,169	38,723.36	0.02 pesos per gross kilogram +7 percent ad valorem (3.70 pesos minimum + 3 percent of duty.)	Mainly clay, fireclay, and refractories; probably no porcelain included.
	Belgium.....	14,065	1,632.48		
	United Kingdom.....	546	285.60		
	Republic of Germany..	24,750	5,156.00		
	Total.....	193,530	45,797.44		
880:02:00	United States.....	458	1,831.36	0.05 pesos per gross kilogram +25 percent ad valorem +3 percent of the duty. (13.00 pesos minimum)	Note: Value per pound from the U.S. is \$3.97 but from Germany is \$0.387.
	Republic of Germany..	6,409	2,482.40		
	Japan.....	13	52.80		
	United Kingdom.....	2	.80		
	Total.....	6,882	4,367.36		
880:02:03	United States.....	16,025	22,456.64	0.02 pesos per gross kilogram +8 percent ad valorem +3 percent of the duty. (15.00 pesos minimum)	Probably as much as possible is imported under this class because of the low rate.
	United Kingdom.....	2,259	2,599.28		
	Republic of Germany..	7,779	9,389.60		
	Total.....	26,063	34,445.52		
880:02:07	United States.....	94	338.96	0.05 pesos per gross kilogram +25 percent ad valorem +3 percent of the duty. (72.00 pesos minimum)	Pill tiles of all sorts probably mainly glass or plastic.
	Total.....				
880:02:13	United States.....	1,289	12,507.60	0.50 pesos per gross kilogram +35 percent ad valorem +3 percent of the duty.	
	Bahamas.....	22	310.32		
	United Kingdom.....				
	Republic of Germany..	754	3,809.12		
	Switzerland.....	2	56.96		
	Total.....	2,067	16,684.00		

Source: U. S. Department of Commerce—American Republics Division.