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REPORT
No. 1482

DUTY ON HARPSICHORDS AND CLAVICHORDS

APRIL 28, 1958.—Ordered to be printed

Mr. BYRD, from the Committee on Finance, submitted the following

R E P O R T

[To accompany H. R. 5208]

The Committee on Finance, to whom was referred the bill (H. R. 5208) to amend paragraph 1541 of the Tariff Act of 1930, as amended, to provide that the rate of duty in effect with respect to harpsichords and clavichords shall be the same as the rate in effect with respect to pianos, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of H. R. 5208, as reported, is to amend paragraph 1541 of the Tariff Act of 1930, as amended, to provide that harpsichords and clavichords and parts thereof shall be dutiable at the rate, however established, applicable to pianos or parts thereof.

GENERAL STATEMENT

The bill would establish an identical rate of duty on harpsichords and clavichords, and pianos, on a permanent basis. It would also establish an identical rate of duty on parts of harpsichords and clavichords and on parts of pianos on a permanent basis.

The harpsichord and clavichord are historical forerunners of the piano.

The harpsichord is a keyboard instrument of the 16th to the 18th century, similar in shape to the modern grand piano, but differing from the piano chiefly in the production of sound, the strings being plucked (mechanically) by a plectrum instead of being struck by a hammer. The characteristic part of its action is the jack, a long piece of wood which at the upper end bears a plectrum made from crow quills or from leather. The jack rests on the rear end of the prolonged lever of the key which, on being depressed, causes it to jump up so that the quill plucks the string. From the modern viewpoint, the

greatest deficiency of the harpsichord is its inability to produce gradations of sound by lighter or stronger touch. However, the harpsichord is believed to be as perfect a medium for the music of the Baroque period as is the pianoforte for that of the 19th century.

The clavichord is the earliest type of stringed keyboard instrument, probably developed in the 12th century. It consists of a wooden oblong box, varying in length from 2 to 5 feet, and resting on legs. The clavichord is similar in shape to the harpsichord but differs with respect to the sound-producing mechanism. When the keys are pressed, the strings are put in vibration not by a plucking action but by small brass wedges or tangents. Unlike the harpsichord, the clavichord admits dynamic modifications of intensity which are produced in a way similar to the technique of the pianoforte, by modifying the pressure of the fingers. In the 17th century the clavichord fell into oblivion everywhere except in Germany.

Pianos, harpsichords, and clavichords were all originally dutiable at the same rate of duty, 40 percent ad valorem, under the catchall provision in paragraph 1541 (a) of the Tariff Act of 1930 for "musical instruments and parts thereof, not specially provided for." As a result of concessions included in the General Agreement on Tariffs and Trade (GATT), pianos and parts thereof were carved out of the catchall provision and made separately dutiable at 20 percent ad valorem, effective June 6, 1951. Further trade-agreement concessions negotiated in 1956 resulted in a further reduction in the duty on pianos and parts to 17 percent ad valorem, to become effective in 3 annual stages. The second-stage rate, 18 percent ad valorem, is presently in effect, and the rate of 17 percent ad valorem will become applicable on June 30, 1958.

The tariff status of harpsichords and clavichords became involved in customs litigation after the duty on pianos was reduced, it being contended by the importers that harpsichords and clavichords should be classified as pianos at the reduced rate applicable to pianos. The United States Customs Court held, however, that such a classification would be erroneous and that these instruments were stringed instruments which remained dutiable at 40 percent ad valorem (*Han Binzer Music House and Ad. M. Schmid & Co. v. United States* (1954) Abstract 58467, 33 United States Customs Court Reports, 405). Harpsichords and clavichords remained dutiable at the original 40-percent rate until, in the 1956 GATT negotiations, "stringed instruments and parts thereof" were also carved out of the catchall provision and made separately dutiable at 34 percent ad valorem, the reduction to become effective in 3 annual stages. The second-stage rate, 36 percent ad valorem, is presently in effect, and the rate of 34 percent ad valorem will become effective on June 30, 1958.

Thus, at the present time, pianos are dutiable at a rate of 18 percent ad valorem, while harpsichords and clavichords are presently dutiable at a rate of 36 percent ad valorem. Under the bill, the rate of duty on these instruments would be the same as the rate of duty applicable to pianos, on a permanent basis.

Also, under the bill, where the rate of duty on an article differs because of source, for example, products of Communist-controlled countries as compared with products of non-Communist-controlled countries, the duty to be applied to harpsichords and clavichords and parts thereof would be the same as the duty applied on pianos or

parts thereof from that source. In other words, if a harpsichord or clavichord is the product of a country or area not entitled to the benefit of trade-agreement rates it would be subject to the full statutory rate applicable to pianos.

The United States Tariff Commission has reported that there are no separate statistics of imports of harpsichords and clavichords and that information is lacking as to the extent of imports of these instruments. The Commission further states, however, that imports are believed to have been very few, since demand for these instruments is very small. Both the United States Tariff Commission and the Department of Commerce have stated that harpsichords and clavichords produced in the United States are limited to custom orders, and that there evidently are only about four firms which produce these instruments domestically.

The Secretary of Commerce, in a favorable report on this legislation, stated:

The leading domestic producing firm is reported to have stated that it turned out about a dozen custom-made harpsichords a year, and did not feel that it needed protection against similar foreign-made instruments. It certainly is not expected that larger importations of such instruments would constitute competition with domestic pianos. There would thus appear to be no hazard either of appreciable trade competition or material loss of customs revenue from applying to such instruments the same rate of duty as on pianos, their modern form.

In view of the recent revival of interest in the delicate music played on such instruments before the 19th century, the question seems rather whether it may be advisable to reduce the duty on them to the same level as pianos in the national cultural interest, as a means of making it easier for a larger number of persons in the United States to obtain this old-type instrument to play privately in their homes or on programs as musical performers.

CHANGES IN EXISTING LAW

In compliance with subsection 4 of rule XXIX of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (new matter is printed in italics, existing law in which no change is proposed is shown in roman):

PARAGRAPH 1541 (A) OF THE TARIFF ACT OF 1930

TITLE I—DUTIABLE LIST

Section 1. That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Virgin Islands, American Samoa, Wake Island, Midway Islands, Kingman Reef, Johnston Island, and the island of Guam) the rates of duty which are prescribed by the schedules and paragraphs of the dutiable list of this title, namely:

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SCHEDULE 15.—SUNDRIES

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PAR. 1541. (a) Musical instruments and parts thereof, not specially provided for, pianoforte or player-piano actions and parts thereof, violin bow hair, pitch pipes, tuning forks, tuning hammers, and metronomes, all the foregoing, 40 per centum ad valorem; pipe organs or pipe-organ player actions and parts thereof, 60 per centum ad valorem: *Provided*, That for pipe organs or pipe-organ player actions and parts thereof especially designed and constructed for installation and use in a particular church, or in a particular public auditorium at which it is not customary to charge an admission fee, which are imported for that specific use, and which are so installed and used within one year from the date of importation, the rate of duty shall be 40 per centum ad valorem; and the Secretary of the Treasury is authorized to make all needful rules and regulations for carrying out the provisions of this clause; cases for musical instruments, 50 per centum ad valorem; chin rests for violins, 40 per centum ad valorem; bridges for fretted stringed instruments, not specially provided for, 50 per centum ad valorem; strings for musical instruments, composed wholly or in part of catgut, other gut, oriental gut, or metal, 40 per centum ad valorem; tuning pins, \$1 per thousand and 35 per centum ad valorem. *Harpsichords and clavichords, and parts thereof, shall be dutiable at the rate (however established) applicable to pianos (or parts thereof) on the date entered, or withdrawn from warehouses, for consumption.*

