

I.

INTRODUCTORY REMARKS.

So far back as the year 1851 Austria first abandoned a prohibitory and adopted a protective system of customs duties. Under this system raw products, especially those of agriculture, were admitted at low rates of duty, whilst manufactured goods and works of art were more highly taxed.

With some few exceptions the export duties levied at that time were insignificant.

On the 19th February, 1853, Austria concluded a treaty of commerce with the Zollverein, by which treaty mutual concessions were made in the customs tariffs of the respective countries.

The revised tariffs, as concluded by the treaty for the term of 12 years, came into operation on the 1st January, 1854.

On the 16th December, 1865, Austria concluded a treaty of commerce with the United Kingdom, which treaty remains in force until the 1st January, 1877. Under this treaty British subjects and trade are placed upon the footing of the most favoured nation, and share in all the privileges which are granted to the subjects or trade of any third Power.

The reductions accorded to France by continental States have been generally extended to the United Kingdom, either under treaties containing the "most favoured nation" clause, or by direct tariff negotiations, as in the case of Austria.

The Austrian Treaty further provides that the rate of import duty to be levied upon the produce or manufactures of the United Kingdom shall not, on and after the 1st January, 1870, exceed 20 per cent. of their value at the place of production, with the addition of the cost of transport, insurance, and commission as far as the Austrian frontier.

There are very few *ad valorem* duties in the Austrian tariff; the duties are chiefly levied by weight. As regards imports the duties are sometimes imposed on the gross and sometimes on the net weights. The export duties, which are charged on a very few articles—namely, on raw hides and skins, rags and materials for paper making, and bones and refuse of hoofs, &c.—are levied on the gross weight.

Transit duties have been entirely abolished.

Trade and commerce are entirely free in Austria, foreigners being admitted to the unrestricted exercise of manufacturing or commercial industry upon obtaining the consent of the Minister of Commerce.

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With some few exceptions the export duties levied at that time were insignificant.

On the 15th February, 1805, Austria concluded a treaty of commerce with the Zollverein, by which treaty mutual concessions were made in the various tariffs of the respective countries.

The revised tariff, as concluded by the treaty for the term of 15 years, came into operation on the 1st January, 1807.

On the 15th December, 1805, Austria concluded a treaty of commerce with the United Kingdom, which treaty remains in force until the 1st January, 1817. Under this treaty British subjects and trade are placed upon the footing of the most favoured nation, and share in all the privileges which are granted to the subjects or trade of any third Power.

The reductions accorded to France by continental States have been generally extended to the United Kingdom, either under treaties containing the "most favoured nation" clause, or by direct tariff negotiations, as in the case of Austria.

The Austrian Treaty further provides that the rate of import duty to be levied upon the produce or manufactures of the United Kingdom shall not, on and after the 1st January, 1810, exceed 20 per cent. of their value at the place of production, with the addition of the cost of transport, insurance, and commission as far as the Austrian frontier.

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