

The Estey

Journal of International Law and Trade Policy

Abstract

Why Has It Been So Difficult to Provide Assessments of New Tariffs?

William A. Kerr

Associate Member, College of Law, University of Saskatchewan, Canada

President Trump has made tariffs the centrepiece of his second administration's trade policy. The announcement of new or revised tariffs has become an almost daily occurrence in the first months of the presidential term. This has led to a demand for assessments of tariffs – in particular pertaining to who bears the burden of the tax – the incidence of tax – tariff revenues and the effects on imports. This demand, however, has not been satisfied. This paper explains why the tariff assessments have not been done and are unlikely to be done.

Keywords: estimation, incidence of tax, regression, tariffs, tariff revenues

*Editorial Office: Estey Journal of International Law and Trade Policy, College of Law,
University of Saskatchewan, 15 Campus Dr., Saskatoon, SK, S7N 5A6, Canada
Phone (306) 966-6879; email: estey.j.editor@usask.ca*