Series D No. 47 T. C. 3

NADA.

1937.

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German Consulate
317 Keefer Bldg.
Montreal

On

#### **MEMORANDUM**

#### DEPARTMENT OF NATIONAL REVENUE

(Customs Division)

Series D No. 43. Supplement No. 1.

Ottawa, 22nd April, 1937.

To Collectors of Customs and Excise.

#### CERTIFICATE OF ORIGIN "A". FORMS M-A AND N-A.

By authority of Order in Council (P.C. 850, dated 19th April, 1937) form of certificate of origin known as Clause A on invoice certificate Forms M-A and N-A, as prescribed by Order in Council (P.C. 2525) of 17th December, 1909, as amended by Order in Council (P.C. 2138) of 28th November, 1928, and Order in Council (P.C. 88) of 14th January, 1930, is repealed and the following substituted therefor:—

"(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its country of origin;

Hereto appended are invoice forms M-A and N-A amended and authorized, and these supersede the corresponding forms appended to Memorandum Series D No. 43.

Entries may be accepted on forms of invoices heretofore prescribed until November 1, 1937.

The benefits, when applicable, of the revised certificate, may be obtained if the present form is altered by striking out the obsolete certificate and adding thereto the new certificate of origin "A" in writing, printing or stamping, but not pasted thereon, initialled by the exporter.

to Truly

Commissioner of Customs.

<sup>\*</sup>Insert here name of country or countries.

(Face copy under Treaty or Preference Rates)

Specimen form of Invoice approved by Canadian Customs for goods sold by Exporter prior to shipment

Invoice of			(Place ar	nd date).			
to be shipped from per	Invoice	e of					
Country of Origin  Marks and Numbers on Packages  Quantities and Description of Goods  Quantities and Description of Goods  Goods  Fair market value at time and place of shipment (See clause 4 of certificate of value hereon)  Amount  Selling Price to the Purchaser in Canada  Amount	by			of.			
Country of Origin  Marks and Numbers on Packages  Quantities and Description of Goods  Quantities and Description of Goods  Fair market value at time and place of shipment (See clause 4 of certificate of value hereon)  Amount  Selling Price to the Purchaser in Canada  @ Amount							
Country of Origin Origin Quantities and Description of Goods value at time and place of shipment (See clause 4 of certificate of value hereon)  Amount  The Purchaser in Canada  Amount  Amount	to be shipp	ped from		per	·		• • • • • • • •
Origin on Packages of Goods (See clause 4 of certificate of value hereon)  Amount		and	and	value at time and place of	the Purchaser in		
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man lacture of the country specified on the involve as its country of corigin;  That each manufactured atticle on the involce in its present form ready for extent to Canach has been linished in such specified country of country of each such article lines been produced through the industry of growth and a trick Preferential Tariff.  Here compet deduced through the industry of and (N-A and wheel and arthorized, and flats supers de the correst country forms appeared to Mamora shum Serves and flats may be accepted in forms of involves instead on the prescribed until November 1, 181.  The conclits when applied he, of the revised continued and and adding it, the present for a is, altered by striking out the postones entitions and adding there of a grant of the new criticate of eight. A 'no writing pain and or a manuf, but there to the new criticate of eight.' A 'no writing pain and or a manuf, but there to the new criticate of eight.' A 'no writing pain and or a manuf, but there to the new criticate of eight.' A 'no writing pain and or a manuf, but	<del></del>		, ood , (, capital in		crotered field	utitedus	eniwellei
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Estimates may be accepted on forms of my oloss herefore prescribed until November 1, 1957.  The benefits when applied his, of the revised certificate, may be obtained if the prescribe prescribed and adding the prescribed of the		See boline	one A-VE lice A-M		ded are involve	to appen	
November 1, 187.  The cencilis when applied hie, of the revised certific te, may be obtained if the precise for a satisfier out the obsolute satisfients and adding their to the new terminents of right "A" to writing, but one of manny, but		teromal/L	ot betracking appended to		de the corres	superse	
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	ent adding se selfing	ing or et	only the pheodice on the pheodice on the pheodice on the pheodice of the pheodice.		n is, eltered br	sent for	
None.							

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The following facts must be shown:
Amount of:
Freight, if any, prepaid and charged
Freight, if any, prepaid and not charged
Freight, if any, allowed to be deducted by importer on settlement
Treight, if any, answer to be deducted by importer on settlement.
LOVER

(Face Copy under Treaty or Preference Rates)

Specimen form of Invoice approved by Canadian Customs for goods shipped on consignment without sale by Exporter

				of Goods  Fair market value at time and place of shipment (See clause 6 of certificate of value hereon)   Mount	
by of to of of to be shipped from per Fair market value at					
Country of Origin	Marks and Numbers on Packages	Quantities and	Description of Goods	time a	and place of nipment clause 6 of tate of value
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	sections ultimete ultimete				
	amus doo			of Milyes	100
two payable or see consump- ount of the tion what-	cy solnat a for hom er on aou			I (5) Gequent	
	; and ig affection be made by any or bute, salar			(5) The voice has (6) The color or colo	
	M				
	whence the			gis od o'	
	on fide the voice as			(A)	

The following is the full form, combining the Certificate of Value and of Origin, prescribed to be written, printed or stamped on Invoices of Articles for entry in Canada, under Treaty or Convention Rates, when the goods have been sold by the exporter prior to shipment.

#### FORM "M.—A."

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be. I, the undersigned, do hereby certify as follows:-

(1) That I am the (a) exporter of the goods in the within invoice mentioned or described:

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the

actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, and that the said fair market value,—

(a) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and

profit;

(b) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade;

and

(c) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said

invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation or in any manner whatsoever other than as shown in the said invoice.

#### CERTIFICATE OF ORIGIN

(To be signed by the exporter in the country whence the goods are exported directly to Canada.)

(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its Country of Origin;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of \*..... entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Dated at this day of 19  $\left.\begin{array}{c} \text{(Signature)} \\ \text{(Signature)} \end{array}\right.$ 

Note.—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

In the calculation of the cost of production for the purpose of determining the qualification for entry under the Intermediate Tariff, none of the following items are to be included or considered, viz:—

- 1. Outside packages and expenses of packing thereinto.
- 2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition.
  - 3. Royalties.
- 4. Customs or excise duty or tax paid or payable on imported materials.
- 5. Carriage, insurance, etc., from place of production or manufacture to port of shipment.
- 6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods.

<sup>†</sup> Strike out clause which is not applicable. \* Insert here name of country or countries.

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on invoices of articles for entry in Canada under Treaty or Convention rates, when the goods have been shipped on consignment prior to sale by the exporter.

#### FORM "N-A."

—to be made in British countries before a Collector of Customs, Justice of the Peace, Notary Public or any official authorized to administer Oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to administer oaths;

1, (a) of (b) do solemnly and truly declare as follows:—

(1) That I am (c) the owner of the goods shipped on consignment to (d) at

in Canada, and described in the annexed

invoice;

- (2) That the said invoice is a complete and true invoice of all the goods included in this shipment;
- (3) That the said goods are properly described in the said invoice;
- (4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

- (6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that the fair market value exhibited in the said invoice,—
  - (a) Is the price at which the said goods are freely offered for sale in like quantity and condition to purchasers in the said markets in the ordinary course of trade;
  - (b) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the date of shipment direct to Canada, plus a reasonable advance for selling cost and profit;
  - (c) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(a) Name of party subscribing to this declaration.(b) City or town and country.(c) A member

of the firm of.

giving name

of the firm when the shipment is made by a firm or an officer, director or manager of, giving the name of the corporation when the shipment is made by a

corporation.

(d) Name of

consignee.

- (d) Is without any allowance on account of any drawback or bounty or on account of any royalty actually payable thereon or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;
- (7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and
- (8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

#### CERTIFICATE OF ORIGIN

(To be signed by the exporter in the country whence the goods are exported directly to Canada)

(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its Country of Origin:

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of \*.......... entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Declared at this day of 19 Signature)....

Note.—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

<sup>\*</sup> Insert here name of country or countries.

#### **MEMORANDUM**

#### DEPARTMENT OF NATIONAL REVENUE, CANADA

OTTAWA, April 12, 1937.

To Collectors of Customs and Excise:

#### TARIFF AMENDMENTS

Superseding Memorandum D 47 T.C.1, in so far as it affects The Customs Tariff Act

Herewith is printed for your information and guidance Acts to amend the Customs Tariff, assented to 10th April, 1937.

Commissioner of Customs.

## 1 GEORGE VI.

#### CHAP. 25.

An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

1928, c. 17; 1929, c. 39; 1930 (1st Sess.) c. 13; 1930 (2nd Sess.), c. 3; 1931, c. 30; 1932, c. 41; 1932–33, cc. 1935, c. 28; 1936, c. 31.

R.S., c. 44;

HIS MAJESTY, by and with the advice and consent of 6, 37; the Senate and House of Commons of Canada, enacts 49; as follows:-

1. Section six of the Customs Tariff, chapter forty-four of the Revised Statutes of Canada, 1927, as enacted by section one of chapter thirty of the statutes of 1931, and as amended by section one of chapter thirty-seven of the statutes of 1932-33, by section one of chapter forty-nine of the statutes of 1934, and by sections one and two of chapter thirty-one of the statutes of 1936, is further amended by adding thereto the following subsection:—

"(11) (a) Notwithstanding the provisions of any other Rate of law, the Governor in Council may, from time to time exchange on appreciated and as occasion requires, and without having regard currency in to the requirements of section fifty-five of the Customs computing value for Act, order and direct, subject to such exceptions as duty of imported may be made, what shall be the rate of exchange fixed goods. for any currency in computing the value for duty of goods imported into Canada from any place or country, the currency of which is appreciated in terms of the

Canadian dollar.

(b) In cases where, under the power granted by this Special or subsection, the Governor in Council shall have fixed dumping duty. the rate of exchange for any currency in computing the value for duty of goods imported into Canada, special or dumping duty shall not apply when the export or actual selling price is equal to or greater than the value for duty so computed and where the same is less than the value for duty so computed, special or dumping duty applicable shall not be greater than the difference between the said export or actual selling price and the value for duty so computed."

#### 1 GEORGE VI.

#### CHAP. 26.

An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

1931, c. 30; 1932, c. 41; 1932, s. 41; 1932, Senate and House of Commons of Canada, enacts as 37; 1934, ec. 32, follows:-

R.S., c. 44; 1928, c. 17; 1929, c. 39; 1930 (1st Sess.), c. 13; 1930 (2nd Sess.), c. 3; 1935, c. 28; 1936, c. 31.

1. Subsection (2A) of section six of the Customs Tariff, chapter forty-four of the Revised Statutes of Canada. 1927, as enacted by section one of chapter forty-nine of the statutes of 1934, is repealed and the following substituted therefor:-

"(2A) The Governor in Council, whenever it is deemed Governor in expedient to do so, may order that import, excise or other council may duties and taxes, in whole or in part, shall be disregarded certain duties in estimating the market value for the purpose of special disregarded. duty of goods of any kind imported into Canada from any specified country."

2. Schedule A to the said Act, as amended by chapter schedule A seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, and chapter thirty-one of the statutes of 1936, is further amended by striking thereout Tariff Items 8, 23, 65, 90(b), 105a, 105b, 105d, 105e, 120, 141, 143a, 147(a) and (b), 160(a), 178, 178a, 178c, 180, 181a, 187, 190, 191, 192b, 193, 194, 195, 197b, 198, 199, 200a, 219a, 219c, 219e, 219(i), 220(a) and (b), 228, 232d, 234, 235, 235a, 236, 237, 238, 238a, 241, 242, 243, 244, 246, 246b, 247, 247a, 248, 249, 250, 252, 254, 284, 285, 286, 287, 288, 289, 316a, 320, 321, 322, 323, 326, 326a, 328a, 348a, 357, 362, 368, 369, 378(b) and (e), 380(e), 382(a), (b) and (d), 121 383(d),

383(d), (e), (f) and (g), 385, 386(h), 388d, 392, 392a. 394(a), 396, 396a, 397(d), 398a, 402a, 402b, 407a, 409e(ii), 410b, 410d, 410e, 410l, 410u, 410z, 414c, 415, 415d, 422, 425, 427b, 430, 430a, 431b, 432, 432a, 432b, 432d, 433, 434, 434a, 434b, 438a, 438b, 438c, 438d, 438e, 438f, 439f, 440m, 445f, 445g, 445j, 446d, 447b, 449, 451, 451a(i) and (ii), 451b, 451d, 462, 465, 469, 473a, 476, 511, 512, 518, 519, 523b, 529a, 530, 532, 534, 537a, 537e, 539, 542a, 542b, 548, 549c, 551, 551a, 552, 553, 554, 554b, 555, 556b, 557b, 558c, 560a, 561, 565, 568, 568a, 568b, 569(i), 569(ii), 569b, 572, 573, 577, 578, 588a, 597a, 604, 607, 607 (Pt. 2), 607a, 608, 610, 610a, 611a, 612, 616, 618a, 619a, 622, 623, 624, 624a(i), 628, 647, 653, 655, 655a, 656, 657, 659, 670, 690a, 693, 709, 710(b) and (bb), 742, 754, 755, 806, the several enumerations of goods respectively and the several rates of duties of Customs, if any, set opposite each of the said items, and by inserting in such Schedule A to the said Act, the items. enumerations and rates of duty which are specified in Schedule A to this Act.

Schedule B

3. Schedule B to the said Act, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter thirty-seven of the statutes of 1932-33, chapter thirty-two of the statutes of 1934, chapter twenty-eight of the statutes of 1935 and chapter thirty-one of the statutes of 1936, is further amended by striking thereout Tariff Items 1060 and 1063, the enumerations of goods and the rates of drawback of customs duties set opposite to each of the said items, and by inserting in such Schedule B to the said Act the items, enumerations and rates of drawback of Customs Duties which are specified in Schedule B to this Act.

Date of coming into force.

4. This Act shall be deemed to have come into force on the twenty-sixth day of February, one thousand nine hundred and thirty-seven, and to have applied to all goods mentioned in the Schedules hereto imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

# SCHEDULE A.

Tariff Item	oO desident desident This T	British Preferential Tariff	Inter- mediate Tariff	Genera Tariff
8 8a 23	Canned meats, poultry or game  Extracts of meat and fluid beef, not medicated Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included	15 p.c. 10 p.c.	30 p.c. 30 p.c.	35 p.c. 35 p.c.
65	in the weight for duty	$12\frac{1}{2}$ p.c. $2\frac{1}{2}$ ets. $12\frac{1}{2}$ p.c.	27½ p.c. 2½ ets. 22½ p.c.	35 p.c. 2½ cts. 25 p.c.
90	Vegetables, prepared or preserved:— (b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p Lemon, orange, grapefruit and citron rinds, sulphured	15 p.c.	32½ p.c.	35 p.c.
105a	or in brine	Free	Free	Free
105b	Olives and cherries, sulphured or in brine, not bottled	10 p.c.	$17\frac{1}{2}$ p.c.	30 p.c.
105d 105e	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats	2 cts.	3¾ cts.	5 cts.
120	menthe, maraschino or other flavour	20 p.c.	35 p.c.	35 p.c.
2335	(a) When weighing over twenty ounces and not over thirty-six ounces eachper box	3½ cts.	5 cts.	6 cts.
.5.0	(b) When weighing over twelve ounces and not over twenty ounces eachper box	2½ cts.	4 cts.	4½ cts.
.0.	(c) When weighing over eight ounces and not over twelve ounces eachper box	2 cts.	3 cts.	$3\frac{1}{2}$ cts.
	(d) When weighing eight ounces each or lessper box	1½ cts.	2 cts.	$2\frac{1}{2}$ cts.
122	Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers	20 p.c.	30 p.c.	35 p.c.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied pop-corn, candied nuts, flavouring powders, custard powders, jelly powders, sweet-meats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be	r Sint raper, or president a of all kinds	asala sura dipin di tialma landati andinama andinama andinama	di Elect
	included in the weight for dutyper pound and	½ ct. 15 p.c.	½ ct. 35 p.c.	½ ct. 35 p.c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for dutyper pound and and also have restant and start when imported in	\$3.50	\$4.10 25 p.c.	\$4.10 25 p.c.
147	Ale, beer, porter and stout, when imported in bottles	15 cts.	50 cts.	50 cts.
57c 60	Isopropyl alcoholper gallon Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—	Free	50 cts.	\$1.00
	(a) when in bottles or flasks containing not more than four ounces each	30 p.c.	90 p.c.	90 p.c.
78	Advertising and printed matter, viz:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars:	to asbiroren no aminand it to mirance	ed wisolersle Solutions o lookoos aw lan digwing	
1326	patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromo- types, oleographs or like work produced by any process other than hand painting or drawing, and	2500 Mg	en seons do calvisoro (	

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## SCHEDULE A—Continued

Tariff Item	4275 430, 420a 81b, 482, 4324 aktive 430, 420a 425, 4251 4	British Preferential Tariff	Inter- mediate Tariff	Genera Tariff
	having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.:—  (i) when produced in countries entitled to the		non abous II d falag to de out fill recertar of and of pure ce and in an all the bears	Change Cha Change Change Change Change Change Change Cha Cha Cha Cha Cha Cha Cha Cha Cha Cha
	British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products	Free 5 cts.	12½ cts.	15 cts.
.78a	mediate or the General Tariff, the rate of duty shall be not less than		$27\frac{1}{2}$ p.c.	35 p.c.
180	and dutiable under part (ii) of the item, when forwarded to Canada by mail, duties may be prepaid by customs revenue stamps, under regulations by the Minister, at the rate specified in the said part item, except that on each separate package weighing not more than one ounce, the duty shall be each	1 ct.	2 cts.	2 cts.
	transfers of all kinds, n.o.p., engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps, and charts, n.o.p.		22½ p.c.	22½ p.c.
181a	Pictorial post-cards, greeting cards and similar artis- tic cards or folders	20 p.c.	32½ p.c.	35 p.c. 5 cts.
.87	Albumenized and other papers and films chemically			o cus.
87b	prepared for photographers' use, n.o.p Sensitized negative film, one and one-eighth inches in width or over, for exposure in motion picture		25 p.c.	30 p.c.
001	cameras	Free	10 p.c.	15 p.c
92b 92d	Sandpaper, glass or flint paper, and emery paper or emery cloth	$12\frac{1}{2}$ p.c.	22½ p.c.	25 p.c.
.93 .94	inch in thickness.  Paper sacks or bags of all kinds, printed or not  Playing cards, in packs or in sheet form, n.o.p.: cards and sheets partly lithographed or printed, for use in	Free 15 p.c.	25 p.c. 30 p.c.	35 p.c. 35 p.c.
	the manufacture of such playing cards  per pack or equivalent Provided, that in no case shall the duty under the		7 cts.	8 cts.
95	British Preferential Tariff be in excess of Paper hanging or wall papers, including borders or	15 p.c.		
	bordering and per pound	17½ p.c.	32½ p.c.	35 p.c. 2 cts.
97b	Wrapping paper of all kinds, not pasted, coated or em- bossed	17½ p.e.	30 p.c.	35 p.c.
199	pads not printed, papier-mâché ware, n.o.p Papeteries, envelopes, and all manufactures of paper,	20 p.c.	$32\frac{1}{2}$ p.c.	35 p.c.
199f	n.o.p  Hand made papers, not to include mould-made deckle- edge papers, valued at not less than 40 cents per	20 p.c.	32½ p.c.	35 p.c.
219 219a	pound wholesale  (i) Solutions of peroxides of hydrogen, n.o.p  Non-alcoholic preparations or chemicals, for disinfecting, dipping, spraying or fumigating, n.o.p.—  (i) When in packages not exceeding three pounds	10 p.c. 12½ p.c.	22½ p.c. 22½ p.c.	35 p.c. 25 p.c.
219e	(ii) Otherwise  Chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, or mixtures containing	5 p.c. Free	25 p.c. 15 p.c.	25 p.c. 15 p.c.
	any of these, for use in combating destructive insects and pests.		Free	Free

124 SCHEDULE

Tariff Item	Pennical mediate Carrier Trains Trains	British Preferential Tariff	Inter- mediate Tariff	General Tariff
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance including patent and proprietary preparations tinctures, pills, powders, troches, lozenges, syrups cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters		lline baterio foode al din loggiquenno e famile beni dinningo sobe	enced costs equests rated 188 sky
	essences and oils, n.o.p.:— (a) When dry	17½ p.c.	25 p.c.	25 p.c.
228	(b) Liquid, when containing not more than two and one-half per centum of proof spirit  Soap powders, powdered soap, mineral soap, and	. 20 p.c.	40 p.c.	40 p.c.
232d	soap, n.o.p	20 p.c.	$32\frac{1}{2}$ p.c. 25 p.c.	$32\frac{1}{2}$ p.c. $27\frac{1}{2}$ p.c.
232f	Mucilage and adhesive pasteand, per pound	15 p.c.	2½ cts. 25 p.c.	3 cts. 27½ p.c.
234	Perfumery, including toilet preparations, nor alcoholic, viz., hair oils, tooth and other powder and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mout	8	$2\frac{1}{2}$ ets.	3 cts.
235	or skin	15 p.c.	40 p.c.	40 p.c.
235a	to size, ground or sifted	Free Free	10 p.c. 12½ p.c.	15 p.c. 17½ p.c.
235b 236	Liquorice in rolls or sticks, not sweetened	Free	15 p.c.	22½ p.c.
onel.	square yards, whether imported singly or in combination one with another, but not stitched o otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sauitary napkins and abdominal supports.  Spinal braces and parts thereof.	r h whosh may	25 p.c.	35 p.c.
236b 237	Spinal braces and parts thereof  (a) Synthetic resin moulding compositions cortaining synthetic resin derived from phenol and formaldehyde or their homologues or mixture	1	Free	Free
	thereof, in powder or granular form	. 10 p.c.	20 p.c.	20 p.c.
	in powder or granular form	Free	Free	Free
	further manufactured than moulded, extruded of pressed, when for use in Canadian manufactures.  (d) Laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets. plates	Free	Free	Free
	blocks, bars, rods, angles, channels, tees or othe shapes or sections, n.o.p.:—  (i) with a base of paper or of fibreboard	r	20 p.c.	25 p.c.
	(ii) with a base of cotton fabric or other wove	n	25 p.c.	30 p.c.
238a	fabric	10 p.c.	32½ p.c.	40 p.c.
238Ъ	Cellulose nitrate or pyroxylin plastics, in tuber cylinders, balls, strips, sheets, plates, blocks, bar- rods, angles, channels, tees or other shapes of	s, r	ST SHI W SH	
238 <b>c</b>	sections, not further manufactured than moulde or pressed, when for use in Canadian manufactures Moulding compositions of cellulose acetate or othe	Free	Free	Free
238d	derivatives of cellulose, in powder or granular form Cellulose acetate in sheets not less than five one thousandths of an inch in thickness, and in rods	Free	Free	Free
	bars, tubes and other shapes or sections, not further manufactured than moulded, extruded or pressed when for use in Canadian manufactures		Free	Free

Cariff Item	T and a rediate T Tariff T River	British Preferential Tariff	Inter- mediate Tariff	General Tariff
238e	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of	the instituted	e laminibed	
	regenerated cellulose or of cellulose acetate, n.o.p	20 p.c.	30 p.c.	35 p.c.
238f	Interlined sheet stock, composed of sheets of cellulose plastics cemented to cotton fabric	10 p.c.	15 p.c.	17½ p.c.
238g	Synthetic plastic materials with a basis of casein, soybean, gelatine or starch, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles. channels, tees or other shapes or sections, not further manufactured than moulded, extruded or	10 p.c.	19 p.c.	112 p.c.
241	pressed, but not including casein button blanks in the rough, when for use in Canadian manufactures. Litharge, which may contain up to two per cent of	Free	Free	Free
	carbonaceous matter, and mixtures or combinations of such litharge with lead or other products of lead, litharge being the chief constituent by weight, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture	eliye punte eling. tollet mir viis, toot	mery, incl sholle, viz.,	
242	of storage battery plates, in their own factories Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white	Free	Free	Free
	and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide	Free	15 p.c.	15 p.c.
243 244	Dry white lead	15 p.c.	$27\frac{1}{2}$ p.c.	30 p.c.
246	White lead ground in oilOxides, fireproofs, rough stuff, fillers, laundry blue-	20 p.c.	35 p.c.	$37\frac{1}{2}$ p.c.
246b	ing, and colours, dry, n.o.p	12½ p.c.	20 p.c.	22½ p.c.
	stituents in the manufacture of vitreous enamels and pottery glazes; finely divided metals or com- pounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the	hather limper to snacher petured: our le of all kind		
	manufacture of tableware of china, porcelain or semi-porcelain	Free	20 p.c.	22½ p.c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p	17½ p.c.	$27\frac{1}{2}$ p.c.	30 p.c.
247a	Artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels, of a	11 2 p.c.	212 p.c.	50 p.c.
	value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting	Free	27½ p.c.	30 p.c.
248 249	Paints and colours, ground in spirits, and all spirit varnishes and lacquersper gallon Varnishes lacquers, japans, japan driers, liquid driers,	75 cents	\$1.25	\$1.25
	and oil finish, n.o.pper gallon	15 cts.	20 cts.	20 cts.
250 252	Paris green, dry Shoe blacking; shoemakers' ink; shoe, harness and	10 p.c. Free	25 p.c. 7½ p.c.	30 p.c. 10 p.c.
254	leather dressing, and knife or other polish or com- position, n.o.p	12½ p.c.	25 p.c.	27½ p.c.
	mastic, sandarac, Senegal, tragacanth, gedda, and barberry; lac, crude, seed, button, stick and shell; ambergris; Pontianac; gums and blends consisting	nac of cotton		93-14
265c 281b 282b	wholly or in chief part of gums, n.o.p.  Halibut liver oil, crude or refined  Firebrick, n.o.p.  Saggars, when for use in the manufacture of ceramic	Free Free 7½ p.c.	10 p.c. 20 p.c. 20 p.c.	15 p.c. 22½ p.c. 22½ p.c.
284	products.  Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops	Free	Free	Free
005	and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p	20 p.c.	32½ p.c.	35 p.c.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring	15 p.c.	27½ p.c.	30 p.c.
286	Earthenware and stoneware, viz:—demijohns, churns or crocks, n.o.p		30 p.c.	35 p.c.
287	All tableware of china, porcelain, semi-porcelain, or	20 p.c.	00 p.c.	00 p.c.

Fariff Item	otation distinct Dina T Dina T	British Preferential Tariff	Inter- mediate Tariff	General Tariff
9.4	similar articles of the type commonly known as	Free	35 p.c.	35 p.c.
288	Stoneware and Rockingham ware and earthenware,	1166	55 p.c.	55 p.c.
289	n.o.p Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone,	20 p.c.	35 p.c.	35 p.c.
296e	cement, clay or other material, n.o.p. Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insula- ting materials for use exclusively in the manufac-	15 p.c.	35 p.c.	35 p.c.
	ture of such insulating materials, in their own factories	Free	Free	20 = 0
306d	Ornamental or decorative marble (not including chips), unicolour or variegated, of colours and/or texture not produced in Canada, rough, hammered, sawn, sand rubbed, chiselled or polished, with or	op, band or a h metal or to h paint, tar, a	1166	30 p.c.
316a	without design thereon, when specially imported and used for interior work in churches	Free	Free	35 p.c.
p.c.	the manufacture of incandescent lamps, and mantle stocking for gas light	Free	7½ p.c.	10 p.c.
320 321	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p	Free	20 p.c.	25 p.c.
322	seven square feet each, and not exceeding twenty- five square feet each, n.o.p	Free 17½ p.c.	20 p.c. 30 p.c.	25 p.c. 35 p.c.
323 326	Silvered glass, bevelled or not and framed or not, n.o.p  (i) Demijohns or carboys, bottles, flasks, phials,	20 p.c.	30 p.c.	35 p.c.
	jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.; decanters and machine-made tumblers of glass, not cut nor	TRAS, 200	or etem anu liq ,ateloj ,ar Ricos, punch	
	decorated, n.o.p	15 p.c.	30 p.c.	32½ p.c.
326a 328a	and illuminating glassware, n.o.p.  Manufactures of glass, n.o.p.  Parts, unfinished, for the manufacture of spectacle	10 p.c. 10 p.c.	30 p.c. 20 p.c.	32½ p.c. 22½ p.c.
	and eyerlass frames	Free	5 p.c.	5 p.c.
339b 342a	tin Copper alloys containing boron, for use exclusively	10 p.c.	27½ p.c.	30 p.c.
348a	as a flux or a deoxidizer in melting non-ferrous metals	Free	Free	Free
	or cut from models prepared in Canada and designed by sculptors domiciled therein, not to include more than two replicas or reproductions of the original	timag		rd rd rdig _ase
	model, under such regulations as the Minister may prescribe	Free	Free	Free
57	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p	15 p.c.	35 p.c.	40 p.c.
362	Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver,	shed, valued b steel lubes	in ends, pol	100
368	n.o.p Clocks, time recorders, clock movements, clockwork	20 p.c.	37½ p.c.	45 p.c.
	mechanisms, and clock cases  Provided, that when imported under the Intermediate or the General Tariff, the duty shall not	15 p.c.	30 p.c.	35 p.c.
260	be less thaneach Parts of clock movements or of clockwork mechan-		50 cts.	50 cts.
369	isms, finished or unfinished, not including plates	10 p.c.	25 p.c.	25 p.c.
377e	Wrought or puddled iron in the form of billets, bars, rods, sheets, strips or plates	Free		
377f	Bars or rods, of iron or steel, hot rolled, viz:—Rounds over 47 inches in diameter and squares over 4	notion	\$7.00	\$7.00
378	inches	2100	01.00	\$1.00

Tariff Item	o dailean dailean laitean l Tira I Bra I	British Preferential Tariff	Inter- mediate Tariff	Genera Tariff
	(b) Not further processed than hammered or	servet and has	ofatten vatta	
	pressed, n.o.p	10 p.c.	25 p.c.	30 p.c.
380	n.o.p	10 p.c.	25 p.c.	30 p.c.
382	(c) Flanged, dished or curved, n.o.p	5 p.c.	25 p.c.	30 p.c.
002	Hoop, band or strip, of iron or steel:—  (a) Hot rolled, 080 inch or less in thickness, n.o.p.	5 p.c.	15 p.c.	15 p.c.
	(b) Hot rolled, more than .080 inch in thickness, n.o.pper ton (d) Cold rolled or cold drawn, more than .080 inch	\$3.00	\$8.00	\$8.00
	in thickness, n.o.p	12½ p.c.	27½ p.c.	30 p.c.
383	Sheets, plates, hoop, band or strip, of iron or steel:— (d) Coated with metal or metals, n.o.p	5 p.c.	12½ p.c.	15 p.c.
	(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p	5 p.c.	12½ p.c.	15 p.c.
	(f) Coated with vitreous enamel, n.o.p	10 p.c. 10 p.c.	20 p.c. 20 p.c.	25 p.c.
385	Sheets, plates, hoop, band or strip, of iron or steel,	has adjed a	20 p.c.	25 p.c.
To.q	hot rolled, valued at not less than five cents per pound, n.o.p	Free	12½ p.c.	15 p.c.
386	Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by	in the love of		02
	the Minister:— (h) Sheets, plates, hoop, band or strip, hardened.	ada Eriballaya		rest in
	tempered or ground, not further manufactured	each, mic.p.		The sec
	than cut to shape, without indented edges, when imported by manufacturers of saws for use ex-			
	clusively in the manufacture of saws, in their own		10 p.c.	101 n a
<b>3</b> 88d	factories	same to alla	10 p.c.	12½ p.c.
	ders, joists, piling, tees, zees and other shapes or sections, punched, drilled or further manufactured			
392	than hot rolled or cast, n.o.p	20 p.c.	35 p.c.	40 p.c.
	ture, n.o.p	17½ p.c.	27½ p.c.	30 p.c.
392a	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in			Sta IMar
	internal diameter; and all other forgings, solid or	kom		
	otherwise, in any degree of manufacture, of a weight of 20 tons or over	Free	27½ p.c.	30 p.c.
394	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:—	profit State are		9000 300
	(a) For railway vehicles, including locomotives		971 n o	20
396	Pipe, cast, of iron or steel, valued at not more than	7½ p.c.	27½ p.c.	30 p.c.
396a	Pipe, cast, of iron or steel, n.o.p.	\$5.00 Free	\$12.00 $7\frac{1}{2}$ p.c.	\$14.00 10 p.c.
397	Pipes and tubes, of wrought iron or steel, plain or coated:—		idel, under s	20 1
000	(d) N.o.p.	12½ p.c.	27½ p.c.	30 p.c.
398a	Pipes and tubes of iron or steel, seamless, cold drawn, plain ends, polished, valued at not less than five	successor, not a		BALL SA
	cents per pound; steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends,	COMPANIES CO		
	when imported for use exclusively in the manufac-	n grote anaba		10 THE PER
398b	ture or repair of rolls for paper-making machinery. Tubing of iron or steel, not joined, not more than \( \frac{5}{16} \)	Free	15 p.c.	30 p.c.
	inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured,	of Licensell a		Plan
	when imported for use in the manufacture of fishing	pyemests or	m Needo tous	19 00
402a	Woven or welded wire fencing, of iron or steel, coated	Free	$7\frac{1}{2}$ p.c.	15 p.c.
	or not, n.o.p.; wire cloth or wire netting, of iron or	Laggalli to son	35 n.a	25 n a
402b	steel, coated or not	20 p.c.	35 p.c.	35 p.c.
	wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches,			ME

Cariff Item	o estal deli-di estalbom leitusmin'i Biskli Biskli	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	exclusively on fur farms, under regulations pre- scribed by the Minister	12½ p.c.	27½ p.c.	30 p.c.
107a	Chains, of iron or steel, n.o.p., and complete parts		anánai votis	29
109e	thereof  (ii) Fruit and vegetable grading, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof;	15 p.c.	30 p.c.	35 p.c.
	egg-graders and egg-cleaners, and complete parts	Free	5 n a	10 n a
410b	thereof, not including aluminum parts	Free	5 p.c.	10 p.c.
	products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in	lo artabant co	t sad raspa. d os stations sde in Camad	Sig Fire
10d	diameter Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for	Free	10 p.c.	$12\frac{1}{2}$ p.c.
	water, natural gas or oil, or in prospecting for minerals, not to include motive power; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural	ron or steel, e hollow-ware ing cans (or a assed or dece	ow-esse, of hen sent dain the tim, justice t possibility jan	
10e	gas or oil wells	Free	Free	Free
	designed for use in drilling wells two thousand feet and more in depth and four inches or more in diam- eter, and for use in raising and lowering casing more than four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil,	basins, ciose basins of ir	of or set, and activitied at the and large motives for	
1101	and in prospecting for minerals  Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in	5 p.c.	5 p.c.	5 p.c.
10u	mining, metallurgical or quarrying operations	5 p.c.	20 p.c.	25½p.c.
110z	trucks and slag pots, n.o.p.; and integral parts of all the foregoing Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in	12½ p.c.	17½ p.c.	20 p.c.
114c	diameter.  Adding, bookkeeping, calculating and invoicing	5 p.c.	10 p.c.	12½ p.c.
115	machines and complete parts thereof, n.o.p Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all	led seek ap	20 p.c.	25 p.c.
115d	the foregoing, including suction hose, n.o.p Sewing machines, with or without motive power incorporated therein; complete parts of sewing	5 p.c.	20 p.c.	25 p.c.
100	machines	5 p.c.	15 p.c.	%5 p.c.
422 425	Street or road rollers and complete parts thereof  Lawn mowers	Free 10 p.c.	30 p.c. 30 p.c.	$30 \text{ p.c.}$ $32\frac{1}{2} \text{ p.c.}$
427b 427h	Ball and roller bearings.  Motion picture projectors, are lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens,	Free	27½ p.c.	35 p.c.

Tariff Item	Printed Inter- Tariff Tariff	British Preferential Tariff	Inter- mediate Tariff	Genera Tariff
	sound equipment; complete parts of all the fore-	fur farms, v	eo vievisub	10
430	going, not to include electric light bulbs, tubes, or exciter lamps	Free	15 p.c.	35 p.c.
	and bolt blanks, of iron or steel per one hundred pounds	25 cts.	50 cts.	75 cts.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.: hinge and butt blanks, of iron or steel	7½ p.c.	20 p.c.	25 p.c.
	per one hundred pounds and	75 ets. 5 p.c.	75 cts. $27\frac{1}{2}$ p.c.	75 cts. 30 p.c.
431b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools,	openates of the country of the count	tinery and string by dry mis; machin profesing co	
431f	picks, mattocks, and eyes or polls for the same	10 p.c. Free	35 p.c. 35 p.c.	35 p.c. 35 p.c.
431g	Files and rasps Fixed or stationary meters, of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid	Fice	30 p.c.	55 p.c.
	levels, volume or flow, of a class or kind not made	Free	20 n a	25 = 0
432 432a	in Canada  Hollow-ware, of iron or steel, coated or not, n.o.p  Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream,	Free 10 p.c.	20 p.c. 27½ p.c.	35 p.c. 30 p.c.
4001	not painted, japanned or decorated	15 p.e.	27½ p.c.	30 p.c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel	17½ p.c.	$32\frac{1}{2}$ p.c.	35 p.c.
432d 433	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p	15 p.c.	$27\frac{1}{2}$ p.c.	30 p.c.
101	not	5 p.c.	25 p.c.	35 p.c.
434	Locomotives for use on railways, and chassis, tops, wheels and bodies for the same, n.o.p	15 p.c.	30 p.c.	35 p.c.
434a	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing	Free	30 p.c.	35 p.c.
434b	Steel wheels for use on railway rolling stock, viz.:— (i) Pressed steel	$7\frac{1}{2}$ p.c.	30 p.c.	35 p.c.
438a	(ii) N.o.p	$7\frac{1}{2}$ p.c.	$27\frac{1}{2}$ p.c.	30 p.c.
	foregoing.  Provided, that machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall	Free	17½ p.c.	27½ p.c.
	be valued separately and duty assessed under the tariff items regularly applicable thereto.	political and a soul	a bun yanus	0210 501
438b	Bearings, clutch release; bearings, graphite; bearings, steel or bronze backed, with non-ferrous metal lining; bushings, graphited or oil impregnated;	e to viewees see aleev sol buloni os sou s	edi tol beg he di suli n dashi birsed	di salio lai
	ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; commutator copper segments; commutator insulating end rings;	issles asign	totere skilved an	Shal oh
	discs of hot rolled steel, spun or forged, with or without center hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes;	Bell Property bea records	ogboben ord ordenser by	ouder e es ext
	electric wiring terminals, sockets, fittings and connectors and parts thereof, not to include battery terminals; gaskets of any material except cork or	e to during the second	enidanin ga Greensted G	
10.40 10.40	felt, composite or not; ignition contact points; keys for shafting; lenses of glass for head, tail, dome, signal and cowl or parking lamps, and for light	THE Allegania	en been to 8 grewom i of tellor bas	
	reflectors; lock washers; piston ring castings in the rough, with or without gates and fins removed; rails of lock seam section, corners, locks and cat-		on pioture fune work, lits, light off	

ariff Item	otechnon isstantini BineT BineT	British Preferential Tariff	Inter- mediate Tariff	General Tariff
.0.0	foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts, capped with stainless steel; switches for lamps, heaters and defrosters and parts thereof; vacuum control assemblies; vulcanized fibre in sheets, rods, strips and tubing; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods	detric trac ovided Vibit i factory cost for vahicles, other to in a British Min that il bear that if the		ON DESCRIPTION OF THE PROPERTY
	enumerated in tariff items 424 and 438a, or for use in	sa ofiginal ac		4
438c	the manufacture of parts therefor	Free	Free	30 p.c.
4580	Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings,	odw 104 ban a		
	one piece welded, machined or not; carburetors	CONTROLLING THE		
	and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette	es trolley bus		la l
	lighters, whether in combination with a cigarette	iess than six		N.
	holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels,	electric trace		
	with or without sleeves and keys thereof; dash	nclinde duties		
	heat indicators; electric gear shift switches and parts thereof; engine speed governor units and parts			
	thereof; front axle cross channel king pin support	te bue mort i		
	section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts	mmediately		200
	therefor; gasoline gauges and parts thereof; hinges	COLUMN TERM		
	and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and	out the pro		ica I
	parts thereof; instrument board lamps; locks, elec-	laxies; braid		iora basi
	tric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings	ptal serit olte		in l
	of metal, with nails set in position, lead filled or	RESTRICTED BY		Ø 1
	not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of metal tubing, rigid or flexible,	on gomme, see		00m
	covered or not, with or without fittings, and tubing	to Capaliti, as		
	therefor, for fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof;	in view seu 20		CE Pro-
	purifiers for oil, and parts thereof; radiator, hood	See all Lorotes		My De
	and other grills, assembled or not, but not polished nor plated, and not to include finish or decorative			E.
	moulding; radiator ornaments, and hood lift lock	a but it asund		
	ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gau-	ele bue seem		
	ges; radiator shells and parts thereof, not plated nor			and the same
	metal finished in any degree; shackles, bearing			00
	spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips	st usremindu		100
	or shapes therefor; stampings, body, cowl, hood,	SECOND SECTION OF THE	SOCIOLI INC	
	fender and instrument board, of metal in the rough, trimmed or not, but not metal finished in any	ad taxon, is f	rasitob obai	
	degree; starter switch assembly and parts thereof;		er and tames	hash.
	steering wheels, rims and spiders therefor; sun visor blanks of gypsum weatherboard; thermostats	that the Gor	and Provided	
	and parts thereof; throttle, spark and choke as-	No. of Street,	en gape ex	
	semblies, including buttons therefor, and parts thereof; tire clamping rings of steel, plated or not;			
	universal joint ball assemblies; voltage control			77871 988
	regulators; windshield wipers and parts thereof; all of the foregoing when of a class or kind not made	a like been a	Se Albert Di	
	in Canada and for use in the manufacture or the		also natvis	199
	repair of the goods enumerated in tariff items 424 and 438a or for use in the manufacture of parts	Olem rescon	ano edit dol	
	therefor	Free	20 p.e.	30 p.c.
	(1) Provided, that if the above articles are imported for use as original equipment by a manu-		a sall visat	low to
	facturer of automobiles, motor vehicles, electric	THE PROPERTY OF THE PARTY		
	trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output		PO1532 (1)	
	during the year in which importation is sought does		BEST STEELS CO.	

Fariff Item	O -mint delice and indicate and	British Preferential Tariff	Inter- mediate Tariff	General Tariff
13 G 25 Ga .o.q	motor vehicles, electric trackless trolley buses or chassis, and provided that not less than fifty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be	Free	Free	25 p.c.
	tariff items 438a and 424 whose total factory output during the year in which importation is sought ex- ceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and pro- vided that not less than sixty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred	premed to be transmistra- ter character from the consistent including balance or uppirform		
	in the British Empire, the rates of duty under this item shall be.  Provided that from and after March 31, 1938, the words "sixty-five" shall be substituted for the word "sixty" in the immediately preceding proviso;  (3) Provided that the Governor in Council may	Free	Free	25 p.c.
<b>438</b> d	make such regulations, if any, as are deemed neces- sary for carrying out the provisions of this item. Front and rear axles; brakes; clutches; internal	o bodakil lo Debririen 30 Mrugoot bod		060 p.c
	combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive	ering gold, und		BASIC DO
	shafts; universal joints; steel road wheels; and complete parts of the foregoing, when of a class or	es of energies		oa di
	kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of	with or with		
	motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for	A ELIPPOTARRO	lo nel stadio sille, vento i	od and one
	the same  (1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley	Free	17⅓ p.c.	27½ p.c.
	buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall		beisent las beisent las las bas et anna locus most englis testina toba	971
	(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.	Free	7½ p.c.	27½ p.c.
438e	Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:—	engrw bising when a day to air cau toyaura and		10 al so
	(1) Brake linings, and clutch facings whether or not including metallic wires or threads:— (a) when made from crude asbestos of Empire	the original or		
	origin(b) when made from crude asbestos of non-	Free	25 p.c.	35 p.c.
	Empire origin(2) Automobile and motor vehicle engines, strip-	15 p.c.	25 p.c.	35 p.c.
	ped, n.o.p., and complete parts thereof, n.o.p	Free	25 p.c.	35 p.c.

Tariff Item	all stations latter in a state of the state	British Preferential Tariff	Inter- mediate Tariff	General Tariff
438f	(3) Parts, n.o.p., not electro-plated, whether finished or not	Free	30 p.c.	40 p.c.
438i	items 424 and 438a, or in the manufacture of parts thereforper ton Body bottom cross members and steel shapes for	Free	Free	\$8.00
1001	the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper	Campin singular		radii 12 cod 12 cook 22
	plates; casket tables or platforms for hearses; destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illum- inated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door locks and catches and parts thereof; electric swit-	ens to stars  ing tot some fitting to perform the start of the second se		Total as
	ches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion assemblies and parts thereof; lamps of all kinds, illuminating and indicating, including sockets, flanges, terminals, glassware, lenses and gaskets	egularly house ed together, a shells therefore ed other ortics		To State of the st
	therefor, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not, and assemblies thereof; rubber fenders; seat oper-	you lo atsent		F (0) 81
	ating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof;	apparatus; in 50 dellace es		E Esta
	window operating mechanisms; all of the foregoing when imported by manufacturers of motor bus	S Bill Ollator		17 35 A.C.
	bodies, electric trackless trolley bus bodies, motor ambulances and hearses, to be used in the manu- facture of such motor bus bodies, electric trackless	parts thereis		luio.
	trolley bus bodies, motor ambulances and hearses, in their own factories	Free	Free	20 p.c.
439f	Children's carriages, sleds and other vehicles; complete parts of all the foregoing	15 p.c.	30 p.c.	35 p.c.
440m	Engines and complete parts thereof, when imported for use only in the equipment of aircraft	Free	25 p.c.	27½ p.c.
445f	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p	15 p.c.	33½ p.c.	37½ p.c.
445g 445j	Electric motors, and complete parts thereof, n.o.p Electric dry shaving machines for use in removing		33½ p.c.	37½ p.c.
445n	human hair, and complete parts thereof Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz:—	Free	Free	10 p.c.
	meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density,	lo yllonw		State 181
	depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, opera-	2.37, D.Cste		LEST SERVICE
	tion, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume,	bed area and	o existe bee	Sun
446d	watts; complete parts thereof Bottles or cylinders of steel for use as high-pressure		25 p.c.	30 p.c.
446f	containers for gas	Free Free	20 p.c. 25 p.c.	25 p.c. 35 p.c.
446g 447b	Electric welding apparatus, not including motors Forged steel rolls, hardened and ground, for use	10 p.c.	25 p.c.	30 p.c.
449	exclusively in rolling ferrous or non-ferrous metals Steel wool, including steel wool impregnated with	Free	Free	Free
451	soap or in retail packages containing a cake of soap. Buckles, clasps, eyelets, hooks and eyes, dome, snap	Free	15 p.c.	20 p.c.
	or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p. (not being jewellery)	15 p.c.	27½ p.c.	30 p.c.
451a	(i)Spring-beard needles and latch needles	10 p.c.	30 p.c. \$1.50	35 p.c. \$1.50
	(ii) Needles, of any material or kind, n.o.p	10 p.c.	30 p.c.	35 p.c.
451b	Pins manufactured from wire of any metal, n.o.p and, per pound	17½ p.c.	27½ p.c. 10 cts.	30 p.c. 10 cts.

Tariff Item	The later Can The Control of The	British Preferential Tariff	Inter- mediate Tariff	General Tariff
451d	Papier mâché shoe buttons, shoe eyelets, corset eyelets and corset rivets, shoe eyelet hooks, shoe lace	p., not elec	Parts, no	
462	wire fasteners  Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of	Free	Free	Free
162b	all the foregoing	7½ p.e.	25 p.c.	30 p.c.
165	having studios in Canada equipped for motion pic- ture production.  Signs of any material other than paper, framed or not; letters and numerals of any material other than	Free	10 p.c.	15 p.c.
	paper	10 p.c.	25 p.c.	30 p.c.
469 473a	Machine card clothing  Printing plates of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and copper shells therefor, but not to include printing plates and other articles covered by tariff	10 p.c.	20 p.c.	25 p.c.
150	item 475	Free	Free	25 p.c.
476	(i) Surgical instruments of any material and complete parts thereof	Free	Free	Free
	needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing	Free	10 p.c.	10 p.c.
511	Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds	by manufact ackless trolle marses, to be otor bus bods		odw bod fats
511b	for use in sports, games or athletics, n.o.p	20 p.c. Free	30 p.c. 30 p.c.	35 p.c. 35 p.c.
512	Fishing rods  Picture frames and photograph frames, of any material	17½ p.c.	27½ p.c.	30 p.c.
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips	17½ p.c.	30 p.c.	35 p.c.
519	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include	ts thereof, no	00 p.c.	do p.c.
F001	forgings, castings and stampings of metal, in the	15 p.c.	37½ p.c.	45 p.c.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p	20 p.c.	$27\frac{1}{2}$ p.c. $3\frac{1}{2}$ cts.	32½ p.c. 4 cts.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft	12½ p.c.	$27\frac{1}{2}$ p.c. $3\frac{1}{2}$ cts.	32½ p.c. 4 cts.
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch	12½ p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
5231	Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and	neurolates and	02 003.	1005
524a	not more than 99 Fabrics with cut weft pile, wholly of cotton or of cotton		ion ai visvisi	
529a	and artificial silk Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own fac-		liatot at to	Aoa Xoaal I
	tories	7½ p.c.	12½ p.c.	20 p.c.
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own fac-		and conocing	Z (II)
	tories	7½ p.c.	17½ p.c.	30 p.c. 4 cts.

Tariff Item	Presential Bank Tank	British Preferential Tariff	Inter- mediate Tariff	General Tariff
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of	ever, that the duties impose a British Pre of 50 cents pe	myded, how ad valerem byte under th be in excuss	
	cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.	25 p.c.	30 p.c.	35 p.c.
532a	Handkerchiefs, wholly of cotton	15 p.c.	30 p.c.	4 cts. 35 p.c.
	and, per pound		1½ cts.	4 cts.
532b	Woven fabric, wholly of cotton, for covering books and, per pound	15 p.c.	30 p.c. 1½ cts.	35 p.c. 4 cts.
534	Braided wick for candles or tapers, with or without	lot in part of	dosed wholl	13,00
	core, processed or not:— (a) Imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles or tapers (b) Imported, under such regulations as the Minis-	Free	Free	Free
537a	ter may prescribe, for use exclusively in oil-burning sanctuary lamps.  Rovings, yarns and warps wholly or in part of vegetable fibres, including event twict conduct wines.	Free	Free	Free
537e	able fibres, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p., not to contain silk, artificial silk nor wool Rovings, yarns and warps wholly of jute, including	17½ p.c.	22½ p.c.	25 p.c.
539	yarn twist, cords and twines generally used for packaging and other purposes, n.o.p	25 p.c.	30 p.c.	32½ p.c.
542a	of vegetable fibres, n.o.p	17½ p.c.	22½ p.c.	25 p.c.
542b 548	in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool. Linen fire-hose, lined or unlined	22½ p.c. 15 p.c.	27½ p.c. 32½ p.c.	35 p.c. 35 p.c.
	wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p	25 p.c.	30 p.c. 1½ cts.	35 p.c. 4 cts.
548a	Woven dress linens containing not more than 15 p.c. by weight of cotton yarns for decorative effect and, per pound	Free	30 p.c. 3½ cts.	35 p.c. 4 cts.
549c	Haircloth, composed of horse hair in combination	471	displanted to all	100
551	Yarns, composed wholly or in part of wool or hair but	17½ p.c.	$27\frac{1}{2}$ p.c.	30 p.c.
551a	not containing silk or artificial silk, n.o.p	15 p.c. 6 cts.	20 p.c. 20 cts.	$22\frac{1}{2}$ p.c. $22\frac{1}{2}$ cts.
0014	of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p	10 p.c.	17½ p.c.	20 p.c.
552	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or	delin le min	15 cts.	17½ cts.
	other fabric or materialand, per pound	15 p.c. 5 cts.	22½ p.c. 17½ cts.	25 p.c. 20 cts.
553	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles	20 p.c.	30 p.c.	35 p.c.
554	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for		25 cts.	30 cts.
554b	the purpose of being dyed or finished in Canada and, per pound Woven fabrics, composed wholly or in part of yarns	$7\frac{1}{2}$ p.c. $7\frac{1}{2}$ cts.	25 p.c. 17½ cts.	30 p.c. 20 cts.
JUID	of wool or hair, n.o.pand, per pound	22½ p.c.	35 p.c. 30 cts.	40 p.c. 35 cts.

Tariff Item	Preferential Tariff	British Preferential Tariff	Inter- mediate Tariff	General Tariff
554e	Provided, however, that the sum of the specific and ad valorem duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.  Filter press cloth of wool	20 p.c.	35 p.c. 30 cts.	40 p.c. 35 cts.
555	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair,	pad to salban		25 Na 22 Hand 25 Wove 29 SI 4 Braid
	but not containing silk nor artificial silk, n.o.p and, per pound	30 p.c.	40 p.c. $32\frac{1}{2}$ cts.	40 p.c. 35 cts.
****	Filtrian des representa de la constanción de despetation de la constanción	à awo unda a	080 101 8199	00 000
556b	Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories	Free	35 p.c.	40 p.c.
557b	Garnetted material wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, obtained by disintegrating cocoons, yarns or fabrics, prepared for use; filaments or loose fibres wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes,	od w wright a point bas s assecting to		35 cts.
	not more advanced than in the form of sliver; waste portions of unused fabrics, wholly of silk, artificial silk or similar synthetic fibres, n.o.p., not to include remnants nor mill ends	Sand or 16 A	7½ p.c.	10 p.c.
558c	(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes	15 p.c.	22½ p.c.	25 p.c.
560a	(ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards	12½ p.c.	22½ p.c.	25 p.c.
0004	wool, not including fabrics in chief part by weight of artificial silk, n.o.p	22½ p.c.	40 p.c. 10 cts.	45 p.c. 10 cts.
561	Woven fabrics wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, not to contain wool, not including fabrics		octolów sdaoi az spowaczna	patati sel
565	in chief part by weight of silk, n.o.p		40 p.c. 40 cts.	45 p.c. 40 cts.
566	not, nets, nettings and bobinet, n.o.p  Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not	22½ p.c.	32½ p.c.	35 p.c.
568	exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres	17½ p.c.	32½ p.c.	35 p.c.
33.44	goods, n.o.p	20 p.c.	35 p.c. 25 cts.	45 p.c. 30 cts.
568a	Socks and stockings:— (i) of wool	20 p.c.	32½ p.c. \$1.35 32½ p.c.	35 p.c. \$1.50 35 p.c.
568b 69(i)	and, per dozen pairs Gloves and mitts of all kinds, n.o.p Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may	20 p.c.	\$1.35 25 p.c.	\$1.50 45 p.c.
669(ii)	prescribe	22½ p.c. 22½ p.c. 45 cts.	30 p.c. 30 p.c. 90 cts.	35 p.c. 35 p.c. \$1.25

Tariff Item	Profesential mediate Tariff Tariff	British Preferential Tariff	Inter- mediate Tariff	General Tariff
569b	Hat sweats, cap peaks, stiffening bands for the inside of hats and caps, hatters' tips and sides when cut to shape, imported by manufacturers for use exclusive-	brice	eubber eloti sled cetton f	aibal agta oro And
572	ly in the manufacture of hats and caps, in their own factories	Free	Free	Free
573	carpeting, carpets and rugs, n.o.p	30 p.c.	35 p.c. 15 cts.	40 p.c. 20 cts.
577	linoleum, and cork matting or carpets and, per pound	15 p.c.	32½ p.c.	35 p.c. 4 cts
578	Collars and cuffs manufactured from cellulose plastics with or without cotton interlining	Free 22½ p.c.	20 p.c. 30 p.c.	25 p.c. 45 p.c.
588a 597a	Gas for heating, cooking or illuminating, imported by pipe lineper one thousand cubic feet Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts		6 cts.	6 cts.
.0.0	thereof, including cylinders and records therefor; and mechanical piano and organ players	15 p.c.	27½ p.c.	30 p.c.
604 604a	Belting leather in butts or bends, and all leather further finished than tanned, no.p	7½ p.c.	27½ p.c.	27½ p.c.
	leather	Free	27½ p.c.	27½ p.c.
604b 607	Sole leather Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufac- turing gloves or leather clothing, in their own	alwood sale be	27½ p.c.	27½ p.c.
607 (Part 2)	factories  Leather, consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories	Free	7½ p.c. 15 p.c.	10 p.c.
607a	Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their	en lo stab no	e months fr	the Phote
608	own factories Leather, not further finished than tanned, and skins,		15 p.c.	15 p.c.
610 610a 611a	n.o.p. Belting, n.o.p. Belting of camel's hair, for machinery. Boots, shoes, slippers and insoles of any material,		17½ p.c. 25 p.c. 27½ p.c.	20 p.c. 27½ p.c. 27½ p.c.
612	n.o.p Harness and saddlery, including horse boots, n.o.ρ	$\begin{array}{c} 22\frac{1}{2} \text{ p.c.} \\ 17\frac{1}{2} \text{ p.c.} \end{array}$	35 p.c. 27½ ρ.c.	40 p.c. 30 p.c.
612a 616	English type saddles	in door rebon	27½ p.c.	30 p.c.
616d	rubber substitute  Hard rubber, in strips or sheets, not less than one- sixteenth of an inch in thickness, or in rods or tubes,	Free	Free	Free
616e	but not further manufactured	Free	15 p.c.	20 p.c.
618a	of an inch in thickness, but not further manufactured Comb blanks of hard rubber, not further manu- factured than pressed and vulcanized, when im- ported by manufacturers of hard rubber combs,	Free	Free	Free
618c	for use exclusively in the manufacture of hard rubber combs, in their own factories	Free	Free	Free
	not but not printed, lithographed or embossed, when for use in Canadian manufactures		5 p.c.	20 p.c.

Tariff Item	Determined Inter- Tariff Tariff Tariff	British Preferential Tariff	Inter- mediate Tariff	General Tariff
619a	India-rubber clothing and clothing made from water-	elective and	g gao ,atsert	do Hab
622	proofed cotton fabrics. And, in addition, on raincoatseach Trunks, valises, hat boxes, carpet bags, tool bags,	25 p.c.	30 p.c. 50 cts.	35 p.c. 50 cts.
623	and baskets of all kinds, n.o.p	15 p.c.	40 p.c.	40 p.c.
324	satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof	, 15 p.c.	40 p.c.	40 p.c.
324a	statues and statuettes of any material, n.o.p	20 p.c. 10 p.c.	$27\frac{1}{2}$ p.c. 30 p.c.	30 p.c. 40 p.c.
624b	Statues and statuettes of porcelain or earthenware	Free	27½ p.c.	30 p.c.
628 647	Braces or suspenders, and finished parts thereof  Jewellery of any material, for the adornment of the	15 p.c.	30 p.c.	35 p.c.
352	person, n.o.p Toilet or dressing combs, n.o.p.; fancy combs, not	25 p.c.	$37\frac{1}{2}$ p.c.	45 p.c.
	being jewellery	10 p.c.	25 p.c.	27½ p.c.
653 655	Brushes of all kinds	15 p.c. 12½ p.c.	30 p.c. 25 p.c.	40 p.c. 27½ p.c.
655a 656	Lead pencils and crayons  Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and	10 p.c.	35 p.c.	35 p.c.
657	cases for the same, smokers' sets and cases therefor, and tobacco pouches.  Mouthpieces of hard rubber in the rough, aluminum	17½ p.c.	32½ p.c.	35 p.c.
658	pipe fitments, and pipe bowls moulded from briar-wood dust, and briarwood bowls not further processed than frazed, when imported by manufacturers of tobacco pipes for use in the manufacture of such pipes, in their own factories	Free	Free	25 p.c.
	three months from date of importation	Free	3 cts.	3 cts.
559 563f	Photographic dry plates	15 p.c.	27½ p.c.	30 p.c.
670	feeding of animals.  Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial		25 p.c.	25 p.c.
690a	abrasives, n.o.p. Casual donations sent by persons abroad to friends in Canada, or brought into Canada personally by non-residents as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed five dollars in any one case, under such regulations as may be	10 p.c.	25 p.c.	30 p.c.
	prescribed by the Minister	Free	Free	Free
693	(i) Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the	on in thick pas papelactured inter cheets is	man (south	txis fold to fourth ou
	Minister.  (ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of importation, under such regulations, including proof of	Free	Free	Free
	antiquity, as may be prescribed by the Minister (iii) Antiquities (other than spirits or wines) pro- duced more than 100 years prior to date of im- portation, under such regulations, including	Free	Free	Free
	proof of antiquity, as may be prescribed by the Minister.	Free	ing for Juri	Take !

#### SCHEDULE A—Concluded

Tariff Item	When Subject to Drawbook Day or Day  Out or Park	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	Provided that, notwithstanding anything to the contrary in this Act or in any other law or regulation relating to Customs, antiquities as described in part (iii) of this item shall, for entry thereunder, be relieved from the requirement as to origin or British Empire content.	1570	baid lie la 19	1050 Pap
709	(a) Goods, including containers or coverings as specified in part (b) of this item, the growth, produce or manufacture of Canada, after having been exported therefrom		Free	Free
	(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for use in railway cars, upon which duty has once been paid	Free	Free	Free
710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:—  (b) Usual coverings containing goods, not machinery, subject to any ad valorem duty, when not included in the invoice value of the goods			
	they contain  (bb) Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain	10 p.c.	20 p.c.	20 p.c.
809	Cocoa residues, containing not more than five per cent by weight of fat, when imported by manufac- turers of chemicals for use in the manufacture of theobromine and caffeine, in their own factories		Free	Free

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## SCHEDULE B.

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1060	Paper of all kinds	When used by the publisher or printer in Canada in the production of periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together.	
2000	parts	When used in the production of engines for use exclusively in the equipment of aircraft	60 p.c.

OTTAWA: [Printed by Joseph Oscar Patenaude, I.S.O., Law Printer to the King's Most Excellent Majesty.

#### **MEMORANDUM**

#### DEPARTMENT OF NATIONAL REVENUE, CANADA

Оттаwa, 29th April, 1937.

To Collectors of Customs and Excise:

## Amendment to the Customs Act, 1937

Herewith is printed for your information and guidance An Act to Amend The Customs Act, assented to the 10th April, 1937.

Commissioner of Customs.

3-4

## 1 GEORGE VI.

#### CHAP. 24.

An Act to amend the Customs Act.

[Assented to 10th April, 1937.]

HIS Majesty, by and with the advice and consent of 1931, c. 29; the Senate and House of Commons of Canada, enacts 1932-23, cc. 7, 38; as follows:-

R.S., c. 42; 1928 c. 16; 1930 (2nd 1934, c. 48; 1936, cc. 19,

1. Section thirty-six A of the Customs Act, chapter forty-two of the Revised Statutes of Canada, 1927, as enacted by section two of chapter forty-eight of the statutes of 1934, is repealed and the following substituted therefor:—

"36A. The Governor in Council, whenever it is deemed Governor in expedient to do so, may order that import, excise and control may order that other duties and taxes, in whole or in part, shall be dis-import, excise regarded in estimating the value for duty of goods of any duties and kind imported into Canada from any specified country."

taxes be disregarded.

2. Section forty-three of the said Act, as enacted by section four of chapter two of the statutes of 1930 (Second Session), and as amended by section one of chapter seven of the statutes of 1932-33, and by section six of chapter nineteen of the statutes of 1936, is further amended by adding the following subsections thereto:—

"(4) The value for duty shall be deemed to have been Basis of duly fixed by the Minister pursuant to subsection one of this section if the same is fixed on a basis or by a method

prescribed by the Minister.

(5) The operation of the value for duty of any fruit or Suspension of vegetable fixed pursuant to this section may be suspended application. by the Minister in the case of such fruit or vegetable imported into any specified region or part of Canada."

3. The said Act is further amended by inserting the following section immediately after section forty-three thereof:-

Certain values for duty deemed lawfully fixed.

R.S., 1906, c. 48, s. 47A.

R.S., 1927, c. 42, s. 43.

Values for duty, levy and collection of duties confirmed and ratified.

Acts respecting terms of currency confirmed and ratified.

Rights

saved.

Collector to cause one package in ten to be opened

Proviso.

"43A. (1) All values for duty heretofore fixed by, or on a basis or by a method prescribed by the Minister or the Commissioner of Customs or the Assistant Commissioner of Customs, acting or purporting to act pursuant to the provisions of section forty-seven A of the Customs Act, chapter forty-eight of the Revised Statutes of Canada, 1906, as enacted by section three of chapter eighteen of the statutes of 1922, or of section forty-three of the Customs Act, chapter forty-two of the Revised Statutes of Canada, 1927, or of section forty-three of the said Customs Act, as enacted by section four of chapter two of the statutes of 1930 (Second Session), or of subsection one of section forty-three of the said Customs Act, as enacted by section one of chapter seven of the statutes of 1932-33, shall, notwithstanding any alleged defect or omission or want of authority in respect thereof, be deemed to have been lawfully fixed pursuant to the aforesaid provisions and all things required by statute to be done to fix such values shall be deemed to have been done, and the said values for duty and the levy and collection of all duties or taxes based or purporting to be based on such values are hereby confirmed and ratified.

(2) Without restricting the generality of the next preceding subsection, any act heretofore done by the Minister or the Commissioner of Customs or the Assistant Commissioner of Customs, directing that the value for duty in any case or class of cases should be considered as fixed in terms of the currency of the country of export, is hereby confirmed and ratified and any value for duty determined in accordance with such direction shall be deemed to have been duly fixed pursuant to section forty-three of this Act and the levy and collection of all duties or taxes based or purporting to be based on such values shall be deemed to have been duly levied and collected.

(3) Nothing in this section shall affect any legal proceedings by way of Petition of Right in respect of which a fiat of the Governor General had been granted on or before the first day of October, 1936."

4. Section one hundred and six of the said Act is repealed, and the following substituted therefor:—

"106. The collector shall cause at least one package in every invoice or entry and at least one package in ten, if there are more than ten in any invoice or entry, and so many more as he or any appraiser deems it expedient to examine for the protection of the revenue, to be sent to the examining warehouse, and there to be opened, examined and appraised, the packages so to be opened being designated by the collector.

Provided that where a single invoice covers more than ten packages, each package containing similar goods of

3

the same quantity and value, fewer packages than one in If a single invoice ten, at the discretion of the collector, may be sent to the covers more examining warehouse."

than ten packages.

5. Section one hundred and twenty-two of the said Act Importation is repealed.

of firearms and munitions.

6. Subsection three of section two hundred and seventeen of the said Act, as enacted by section eighteen of chapter twenty-nine of the statutes of 1931, is repealed, and the

following substituted therefor:—

"(3) Where the goods so had in possession, harboured, When goods kept, concealed, purchased, sold or exchanged, are of the of two value for duty of two hundred dollars or over, such person hundred dollars shall be guilty of an indictable offence and liable on con- or over. viction to a penalty not exceeding one thousand dollars Offence. and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year, or to both fine and imprisonment."

7. Section two hundred and eighty-two of the said Act is repealed, and the following substituted therefor:-

"282. Notwithstanding the provisions of the Criminal Minimum Code or of any other statute or law, the court shall, in any penalty. prosecution, suit or proceeding under this Act, have no power to impose less than the minimum penalty prescribed by this Act, and the court shall have no power to suspend sentence."

8. Section two hundred and eighty-six of the said Act is repealed, and the following substituted therefor:—

"286. (1) The Governor in Council may, under regu- Regulations

lations made by him for that purpose,—

(a) allow, on the exportation of goods which have been Drawback on imported into Canada and on which a duty of Customs goods has been paid, a drawback equal to the duty so paid exported. with such deduction therefrom as is provided in such regulations:

(b) allow a drawback equal to the duty paid, with such Although deduction therefrom as is provided in such regulations, manufacor a specific sum in lieu of such drawback, in respect into goods of materials used in, wrought into or attached to goods in Canada. exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods.

(2) The period within which such drawback may be Time for allowed, after the time when the duty was paid, shall be drawback limited. limited in such regulations."

9. Subsection one of section two hundred and eightyseven of the said Act is repealed, and the following substituted therefor:-

Drawback on exported goods manufactured of imported materials and of materials of domestic manufacture of the same class.

Proviso.

Regulations

of arms, etc.

"287. (1) The Governor in Council may, under regulations made by him for that purpose, allow, on the exportation of goods manufactured in Canada and in the manufacture of which both imported materials and materials of domestic manufacture or production of the same class are used, a drawback equal to the duty paid, less such deduction therefrom as is provided in such regulations, on all such materials imported and used by the manufacturer in the manufacture of the goods exported and other goods; provided that such drawback shall not be allowed unless a like quantity of materials of the same class, whether imported or of domestic manufacture or production was used in, wrought into or attached to articles manufactured in Canada and exported."

10. Section two hundred and ninety of the said Act is repealed, and the following substituted therefor:—

"290. (1) The Governor in Council may, from time

of imports to time. and exports

> (a) for the purpose of acquiring information, or for the purposes of paragraphs (b) and (c) of this subsection, require that no person shall export or carry coastwise or by inland navigation any of the articles designated in the said paragraph (b), or import any of the articles designated in the said paragraph (c), without first having obtained a permit, and prescribe such fees, regulations and conditions as may be deemed proper respecting the granting of such permits:

> (b) prohibit, restrict or control the exportation, generally or to any destination, directly or indirectly, or the carrying coastwise or by inland navigation, of arms, ammunition, implements or munitions of war, military, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof, or provisions or any sort of victual which

may be used as food by man or beast;

(c) prohibit, restrict or control the importation of arms, ammunition, implements or munitions of war, military, naval or air stores, or any articles deemed capable of being converted thereinto or made useful in the production thereof:

(d) provide for the registration or licensing of persons engaged in the business of manufacturing, exporting or importing arms, ammunition or implements of war and prescribe fees, regulations, conditions and excep-

tions in respect thereof:

(e) provide for the compilation and publication of information and statistics respecting the exportation, importation or manufacture of arms, ammunition or

implements of war:

(f) make regulations or prescribe conditions or exceptions deemed necessary for the effective carrying out of the object and intention of this section of any prohibition, restriction or control of exportations or importations which may be imposed under this section, including regulations, conditions or exceptions respecting reexportations, transhipments or shipments in transit, whether within Canada or elsewhere. Such regulations shall, when made, have the force and effect of law as though enacted as a part of this statute, and shall be

published in the Canada Gazette.

(2) Any goods imported or exported contrary to the Penalties. provisions of this section or of any Order of the Governor in Council hereunder or regulation established thereunder shall be seized and forfeited; and any person importing or exporting the same or causing or permitting them to be imported or exported shall be guilty of an offence and for each such offence be liable on summary conviction before two justices of the peace to a penalty not exceeding two hundred dollars and not less than fifty dollars, or to imprisonment for a term not exceeding one year and not less than one month or to both fine and imprisonment. If the value of such goods is two hundred dollars or over. the person so offending shall be guilty of an indictable offence and be liable on conviction, in addition to any other penalty to which he is subject for such offence, to a penalty not exceeding ten thousand dollars and not less than two hundred dollars, or to imprisonment for a term not exceeding four years and not less than one year or to both fine and imprisonment."

OTTAWA: Printed by Joseph Oscar Patenaude, I.S.O., Law Printer to the King's Most Excellent Majesty.

#### MEMORANDUM

# DEPARTMENT OF NATIONAL REVENUE, CANADA. (Customs Division)

Ottawa, 21st April, 1937.

To Collectors of Customs and Excise, and others concerned:

## TARIFF CHANGE BY ORDER IN COUNCIL

By Order in Council (P.C. 851) dated 19th April, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:

#### REGULATION

The articles or materials enumerated in the following items, when imported for use in Canadian manufactures, shall be subject to the several rates of duties of Customs, if any, set opposite each of the said items, that is to say:-

Plain basic photographic paper, baryta coated, for use ex-	British Preferential	Inter- mediate	General
clusively in manufacturing albumenized or sensitized photographic paper	Free	Free	10 per cent

(To be designated as Tariff Item No. 813)

Hoop, band or strip, of steel of Bessemer quality, when imported by manufacturers of hinges, for use exclusively in the manufacture of hinges, in their own factories......

Free \$4.00 \$8.00 per ton

(To be designated as Tariff Item No. 815)

Ethylene glycol, when imported by manufacturers of anti-freezing compounds, for use exclusively in the manufacture of anti-freezing compounds, in their own factories.... Free

Free Free

(To be designated as Tariff Item No. 816)

(Over)

British Inter-Preferential mediate General

Woven fabrics, wholly of cotton, bleached, when imported by manufacturers of handkerchiefs, for use exclusively in the manufacture of handkerchiefs wholly of cotton, 

(To be designated as Tariff Item No. 818)

The Order in Council referred to is effective on and after 24th April, 1937, the date of publication in the "Canada Gazette".

H. Rucy Commissioner of Customs.

#### MEMORANDUM

# DEPARTMENT OF NATIONAL REVENUE, CANADA. (Customs Division)

Ottawa, 27th April, 1937.

To Collectors of Customs and Excise, and others concerned:

Appreciated Currency - German Reichsmark.

By Order in Council (P.C. 930) dated 23rd April, 1937, the value of the German Reichsmark, for computing the value for regular and special duty purposes of goods imported from Germany into Canada, has been fixed at 32 Canadian cents. This fixed rate of exchange shall apply only to articles, produced or manufactured in Germany, which are shipped or sent direct from Germany to Canada, whether or not through ports in third countries, and whether or not through, in the name of, or for the account of, persons resident in third countries

The value for duty as provided by the Customs Act is to be computed to Canadian currency at the fixed rate of exchange. The selling price, if in a currency other than Canadian funds, will require to be computed to Canadian dollars at the current exchange rate. Special duty will only apply where the selling price to the purchaser in Canada in Canadian funds, (or if the currency of another country, the equivalent to such currency in Canadian dollars at the current exchange rate) is less than the value for duty as above computed to Canadian dollars at the fixed rate of exchange for the Reichsmark. In the event of a lesser selling price, special duty will apply only to the extent of such difference.

It is to be noted that in event of the actual selling price to the purchaser in Canada (exclusive of all charges incurred after shipment from the place of direct shipment to Canada) in Canadian funds or computed to Canadian funds at the current exchange rate, being higher than the fair market value as above computed at the fixed exchange rate, such selling price represents the value for regular duty purposes in accordance with Section 38 (5) of the Customs Act.

The above value will apply to entries on and after April 23rd, 1937, and will apply to all goods imported or taken out of warehouse for consumption on and after that date; also to goods previously imported for which no entry for consumption was made before that date.

H. Rucy