

File No. 193103

Series D No. 47

T. C. 3

ANADA.

1937.

DEF

German Consulate
317 Keefer Bldg.
Montreal

Series D No. 21

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

In Collector of Customs and Excise, and other concerned.

Appreciated Currency - German Reichsmark (RM)

any order and goods, E.C. 9501 dated 23rd April, 1937, for register and special duty purposes of goods imported from Germany into Canada, has been fixed at 28 Canadian cents per 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

tries, and to be provided by the Customs Act is to value for duty as provided by the Customs Act is to to Canadian currency at the fixed rate of ex- change rate. Special duty will be computed to Canadian currency of another in Canadian currency of another

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by Order in Council (P.C. 2138) of 28th November, 1928, and Order in Council (P.C. 88) of 14th January, 1930, is repealed and the following substituted therefor:—

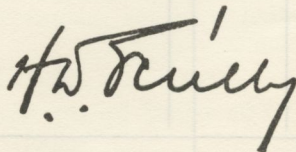
"(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its country of origin;

"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."

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.



Commissioner of Customs.

* Insert here name of country or countries.

APPENDIX No. 1

(Face copy under Treaty or Preference Rates)

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

(Place and date).....

Invoice of purchased
by of.....
from of.....
to be shipped from per.....

Country of Origin	Marks and Numbers on Packages	Quantities and Description of Goods	Fair market value at time and place of shipment (See clause 4 of certificate of value hereon)	Selling Price to the Purchaser in Canada	
				@	Amount

NOTE:
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.....

[OVER]

APPENDIX No. 2

(Face Copy under Treaty or Preference Rates)

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

(Place and date).....

Invoice of consigned
 by of.....
 to of.....
 to be shipped from per.....

Country of Origin	Marks and Numbers on Packages	Quantities and Description of Goods	Fair market value at time and place of shipment (See clause 6 of certificate of value hereon)	
			@	Amount

[OVER]

APPENDIX No. 3

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 _____ } (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.

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.

† Strike out clause which is not applicable.

* Insert here name of country or countries.

APPENDIX No. 4

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;

(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.

I, (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

(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).....
before me

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.

* Insert here name of country or countries.

File No. 193103

Series D No. 47
T.C.2

1 GEORGE VI.
CHAP. 25.
An Act to amend the Customs Tariff.
(Assented to 10th April, 1937.)

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

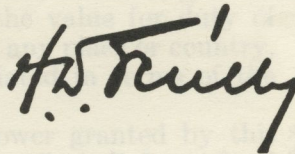
OTTAWA, April 12, 1937.

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.]

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts 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 law, the Governor in Council may, from time to time and as occasion requires, and without having regard to the requirements of section fifty-five of the *Customs Act*, order and direct, subject to such exceptions as may be made, what shall be the rate of exchange fixed 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 subsection, the Governor in Council shall have fixed 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.”

R.S., c. 44;
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.
6, 37;
1934, cc. 32,
49;
1935, c. 28;
1936, c. 31.

Rate of
exchange on
appreciated
currency in
computing
value for
duty of
imported
goods.

Special or
dumping
duty.

1 GEORGE VI.

CHAP. 26.

An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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 expedient to do so, may order that import, excise or other duties and taxes, in whole or in part, shall be disregarded in estimating the market value for the purpose of special duty of goods of any kind imported into Canada from any specified country.”

2. Schedule A 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 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 (c), 380(c), 382(a), (b) and (d),

R.S., c. 44;
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. 6,
37;
1934, cc. 32,
49;
1935, c. 28;
1936, c. 31.

Governor in
Council may
order that
certain duties
and taxes be
disregarded.

Schedule A
amended.

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
amended.

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		British Preferential Tariff	Intermediate Tariff	General Tariff
8	Canned meats, poultry or game.....	15 p.c.	30 p.c.	35 p.c.
8a	Extracts of meat and fluid beef, not medicated	10 p.c.	30 p.c.	35 p.c.
23	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 in the weight for duty.....	12½ p.c.	27½ p.c.	35 p.c.
	and, per pound	2½ cts.	2½ cts.	2½ cts.
65	Biscuits, not sweetened.....	12½ p.c.	22½ p.c.	25 p.c.
90	Vegetables, prepared or preserved:—			
	(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.
105a	Lemon, orange, grapefruit and citron rinds, sulphured or in brine.....	Free	Free	Free
105b	Olives and cherries, sulphured or in brine, not bottled	10 p.c.	17½ p.c.	30 p.c.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats..... per pound	2 cts.	3½ cts.	5 cts.
105e	Fruits and peels, crystallized, glacé, candied or drained; cherries and other fruits of crème de menthe, maraschino or other flavour.....	20 p.c.	35 p.c.	35 p.c.
120	Anchovies, sardines, sprats or pilchards, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:—			
	(a) When weighing over twenty ounces and not over thirty-six ounces each..... per box	3½ cts.	5 cts.	6 cts.
	(b) When weighing over twelve ounces and not over twenty ounces each..... per box	2½ cts.	4 cts.	4½ cts.
	(c) When weighing over eight ounces and not over twelve ounces each..... per box	2 cts.	3 cts.	3½ cts.
	(d) When weighing eight ounces each or less..... per box	1½ cts.	2 cts.	2½ 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 included in the weight for duty..... per pound	½ ct.	½ ct.	½ ct.
	and	15 p.c.	35 p.c.	35 p.c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty..... per pound	\$3.50	\$4.10	\$4.10
	and	.....	25 p.c.	25 p.c.
147	Ale, beer, porter and stout, when imported in bottles..... per gallon	15 cts.	50 cts.	50 cts.
	Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.			
157c	Isopropyl alcohol..... per gallon	Free	50 cts.	\$1.00
160	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:—			
	(a) when in bottles or flasks containing not more than four ounces each.....	30 p.c.	90 p.c.	90 p.c.
178	Advertising and printed matter, viz:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate 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, essences and oils, n.o.p.—			
	(a) When dry.....	17½ p.c.	25 p.c.	25 p.c.
	(b) Liquid, when containing not more than two and one-half per centum of proof spirit.....	20 p.c.	40 p.c.	40 p.c.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.....	20 p.c.	32½ p.c.	32½ p.c.
232d	Casein.....	17½ p.c.	25 p.c.	27½ p.c.
232f	Mucilage and adhesive paste.....	2 cts.	2½ cts.	3 cts.
234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	15 p.c.	40 p.c.	40 p.c.
235	Liquorice fibres, whether or not dried, cleaned, cut to size, ground or sifted.....	Free	10 p.c.	15 p.c.
235a	Liquorice paste, not sweetened.....	Free	12½ p.c.	17½ p.c.
235b	Liquorice in rolls or sticks, not sweetened.....	Free	15 p.c.	22½ p.c.
236	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, and abdominal supports.....			
236b	Spinal braces and parts thereof.....	10 p.c.	25 p.c.	35 p.c.
237	(a) Synthetic resin moulding compositions containing synthetic resin derived from phenol and formaldehyde or their homologues or mixtures thereof, in powder or granular form.....	Free	Free	Free
	(b) Synthetic resin moulding compositions, n.o.p., in powder or granular form.....	10 p.c.	20 p.c.	20 p.c.
	(c) Synthetic resins, n.o.p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures.....	Free	Free	Free
	(d) Laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, n.o.p.—			
	(i) with a base of paper or of fibreboard.....	15 p.c.	20 p.c.	25 p.c.
	(ii) with a base of cotton fabric or other woven fabric.....	20 p.c.	25 p.c.	30 p.c.
238a	Manufactures of pyroxylin plastics, or of which pyroxylin plastic is the component of chief value, n.o.p.....	10 p.c.	32½ p.c.	40 p.c.
238b	Cellulose nitrate or pyroxylin plastics, in tubes, cylinders, balls, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded or pressed, when for use in Canadian manufactures.....	Free	Free	Free
238c	Moulding compositions of cellulose acetate or other derivatives of cellulose, in powder or granular form.....	Free	Free	Free
238d	Cellulose acetate in sheets not less than five one-thousandths of an inch in thickness, and in rods, bars, tubes and other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures.....	Free	Free	Free

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
238e			
238e			
238f	20 p.c.	30 p.c.	35 p.c.
238g	10 p.c.	15 p.c.	17½ p.c.
241	Free	Free	Free
242	Free	Free	Free
243	Free	15 p.c.	15 p.c.
244	15 p.c.	27½ p.c.	30 p.c.
246	20 p.c.	35 p.c.	37½ p.c.
246b	12½ p.c.	20 p.c.	22½ p.c.
247	Free	20 p.c.	22½ p.c.
247a	17½ p.c.	27½ p.c.	30 p.c.
248	Free	27½ p.c.	30 p.c.
249	75 cents	\$1.25	\$1.25
	15 cts.	20 cts.	20 cts.
250	10 p.c.	25 p.c.	30 p.c.
252	Free	7½ p.c.	10 p.c.
254	12½ p.c.	25 p.c.	27½ p.c.
265c	Free	10 p.c.	15 p.c.
281b	Free	20 p.c.	22½ p.c.
282b	7½ p.c.	20 p.c.	22½ p.c.
284	Free	Free	Free
285	20 p.c.	32½ p.c.	35 p.c.
286	15 p.c.	27½ p.c.	30 p.c.
287	20 p.c.	30 p.c.	35 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
			similar articles of the type commonly known as earthenware.....
288	Free	35 p.c.	35 p.c.
			Stoneware and Rockingham ware and earthenware, n.o.p.....
289	20 p.c.	35 p.c.	35 p.c.
			Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....
296e	15 p.c.	35 p.c.	35 p.c.
			Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insulating materials for use exclusively in the manufacture of such insulating materials, in their own factories.....
306d	Free	Free	30 p.c.
			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 without design thereon, when specially imported and used for interior work in churches.....
316a	Free	Free	35 p.c.
			Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light.....
320	Free	7½ p.c.	10 p.c.
			Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.....
321	Free	20 p.c.	25 p.c.
			Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.....
322	Free	20 p.c.	25 p.c.
			Plate glass, n.o.p.....
323	17½ p.c.	30 p.c.	35 p.c.
			Silvered glass, bevelled or not and framed or not, n.o.p.....
326	20 p.c.	30 p.c.	35 p.c.
			(i) Demijohns or carboys, bottles, flasks, phials, 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 decorated, n.o.p.....
	15 p.c.	30 p.c.	32½ p.c.
			(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.....
326a	10 p.c.	30 p.c.	32½ p.c.
			Manufactures of glass, n.o.p.....
328a	10 p.c.	20 p.c.	22½ p.c.
			Parts, unfinished, for the manufacture of spectacle and eyeglass frames.....
339b	Free	5 p.c.	5 p.c.
			Collapsible tubes of lead or tin or lead coated with tin.....
342a	10 p.c.	27½ p.c.	30 p.c.
			Copper alloys containing boron, for use exclusively as a flux or a deoxidizer in melting non-ferrous metals.....
348a	Free	Free	Free
			Sculptures in any material, in round or in relief, cast 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 model, under such regulations as the Minister may prescribe.....
57	Free	Free	Free
			Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.....
362	15 p.c.	35 p.c.	40 p.c.
			Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.....
368	20 p.c.	37½ p.c.	45 p.c.
			Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases.....
	15 p.c.	30 p.c.	35 p.c.
			Provided, that when imported under the Intermediate or the General Tariff, the duty shall not be less than..... each
369		50 cts.	50 cts.
			Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates...
377e	10 p.c.	25 p.c.	25 p.c.
			Wrought or puddled iron in the form of billets, bars, rods, sheets, strips or plates.....
377f	Free		
			Bars or rods, of iron or steel, hot rolled, viz:—Rounds over 4½ inches in diameter and squares over 4 inches..... per ton
378	Free	\$7.00	\$7.00
			Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:—

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
407a	12½ p.c.	27½ p.c.	30 p.c.
409e	15 p.c.	30 p.c.	35 p.c.
410b	Free	5 p.c.	10 p.c.
410d	Free	10 p.c.	12½ p.c.
410e	Free	Free	Free
410l	5 p.c.	5 p.c.	5 p.c.
410u	5 p.c.	20 p.c.	25 p.c.
410z	12½ p.c.	17½ p.c.	20 p.c.
414c	5 p.c.	10 p.c.	12½ p.c.
415	Free	20 p.c.	25 p.c.
415d	5 p.c.	20 p.c.	25 p.c.
422	5 p.c.	15 p.c.	25 p.c.
425	Free	30 p.c.	30 p.c.
427b	10 p.c.	30 p.c.	32½ p.c.
427h	Free	27½ p.c.	35 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
430	Free	15 p.c.	35 p.c.
	25 cts.	50 cts.	75 cts.
	7½ p.c.	20 p.c.	25 p.c.
430a	75 cts.	75 cts.	75 cts.
	5 p.c.	27½ p.c.	30 p.c.
431b	10 p.c.	35 p.c.	35 p.c.
431f	Free	35 p.c.	35 p.c.
431g	Free	20 p.c.	35 p.c.
432	10 p.c.	27½ p.c.	30 p.c.
432a	15 p.c.	27½ p.c.	30 p.c.
432b	17½ p.c.	32½ p.c.	35 p.c.
432d	15 p.c.	27½ p.c.	30 p.c.
433	5 p.c.	25 p.c.	35 p.c.
434	15 p.c.	30 p.c.	35 p.c.
434a	Free	30 p.c.	35 p.c.
434b	7½ p.c.	30 p.c.	35 p.c.
	7½ p.c.	27½ p.c.	30 p.c.
438a	Free	17½ p.c.	27½ p.c.
438b			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
438c	Free	Free	30 p.c.
<p>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 enumerated in tariff items 424 and 438a, or for use in the manufacture of parts thereof.....</p> <p>Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators; electric gear shift switches and parts thereof; engine speed governor units and parts thereof; front axle cross channel king pin support section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts thereof; gasoline gauges and parts thereof; hinges and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of metal tubing, rigid or flexible, covered or not, with or without fittings, and tubing therefor, for fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil, and parts thereof; radiator, hood and other grills, assembled or not, but not polished nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gauges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes therefor; stampings, body, cowl, hood, fender and instrument board, of metal in the rough, trimmed or not, but not metal finished in any degree; starter switch assembly and parts thereof; steering wheels, rims and spiders thereof; sun visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle, spark and choke assemblies, including buttons therefor, and parts thereof; tire clamping rings of steel, plated or not; universal joint ball assemblies; voltage control regulators; windshield wipers and parts thereof; 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 enumerated in tariff items 424 and 438a or for use in the manufacture of parts thereof.....</p>			
	Free	20 p.c.	30 p.c.
<p>(1) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles,</p>			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
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.
(2) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought exceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided 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 in the British Empire, the rates of duty under this item shall be.....	Free	Free	25 p.c.
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 make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438d Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive shafts; universal joints; steel road wheels; and complete parts of the foregoing, when of a class or 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 motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....	Free	17½ p.c.	27½ p.c.
(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley 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 be.....	Free	7½ p.c.	27½ p.c.
(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.			
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:—			
(1) Brake linings, and clutch facings whether or not including metallic wires or threads:—			
(a) when made from crude asbestos of Empire origin.....	Free	25 p.c.	35 p.c.
(b) when made from crude asbestos of non-Empire origin.....	15 p.c.	25 p.c.	35 p.c.
(2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p.....	Free	25 p.c.	35 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
438f	Free	30 p.c.	40 p.c.
438i	Free	Free	\$8.00
439f	Free	Free	20 p.c.
440m	15 p.c.	30 p.c.	35 p.c.
445f	Free	25 p.c.	27½ p.c.
445g	15 p.c.	33¼ p.c.	37½ p.c.
445j	15 p.c.	33¾ p.c.	37½ p.c.
445n	Free	Free	10 p.c.
446d	Free	25 p.c.	30 p.c.
446f	Free	20 p.c.	25 p.c.
446g	Free	25 p.c.	35 p.c.
447b	10 p.c.	25 p.c.	30 p.c.
449	Free	Free	Free
451	Free	15 p.c.	20 p.c.
451a	15 p.c.	27½ p.c.	30 p.c.
	10 p.c.	30 p.c.	35 p.c.
		\$1.50	\$1.50
	10 p.c.	30 p.c.	35 p.c.
451b	17½ p.c.	27½ p.c.	30 p.c.
		10 cts.	10 cts.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
451d			
462	Free	Free	Free
462b	7½ p.c.	25 p.c.	30 p.c.
465	Free	10 p.c.	15 p.c.
469	10 p.c.	25 p.c.	30 p.c.
473a	10 p.c.	20 p.c.	25 p.c.
476	Free	Free	25 p.c.
	Free	Free	Free
	Free	10 p.c.	10 p.c.
511	20 p.c.	30 p.c.	35 p.c.
511b	Free	30 p.c.	35 p.c.
512	17½ p.c.	27½ p.c.	30 p.c.
518	17½ p.c.	30 p.c.	35 p.c.
519	15 p.c.	37½ p.c.	45 p.c.
523b	20 p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523j	12½ p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523k	12½ p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523l	12½ p.c.		
524a	5 p.c.		
529a	7½ p.c.	12½ p.c.	20 p.c.
530	7½ p.c.	17½ p.c.	30 p.c. 4 cts.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff	
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
	and, per pound .....	.....	.....	4 cts.
532a	Handkerchiefs, wholly of cotton.....	15 p.c.	30 p.c.	35 p.c.
	and, per pound .....	.....	.....	4 cts.
532b	Woven fabric, wholly of cotton, for covering books... ..	15 p.c.	30 p.c.	35 p.c.
	and, per pound .....	.....	.....	4 cts.
534	Braided wick for candles or tapers, with or without 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.....	Free	Free	Free
	(b) Imported, under such regulations as the Minister may prescribe, for use exclusively in oil-burning sanctuary lamps.....	Free	Free	Free
537a	Rovings, yarns and warps wholly or in part of vegetable 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... ..	17½ p.c.	22½ p.c.	25 p.c.
537e	Rovings, yarns and warps wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p.....	25 p.c.	30 p.c.	32½ p.c.
539	Cordage, exceeding one inch in circumference, wholly of vegetable fibres, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.
542a	Woven or braided fabrics not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool... ..	22½ p.c.	27½ p.c.	35 p.c.
542b	Linen fire-hose, lined or unlined.....	15 p.c.	32½ p.c.	35 p.c.
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
	and, per pound .....	.....	.....	4 cts.
548a	Woven dress linens containing not more than 15 p.c. by weight of cotton yarns for decorative effect.....	Free	30 p.c.	35 p.c.
	and, per pound .....	.....	.....	4 cts.
549c	Haircloth, composed of horse hair in combination with any vegetable fibre.....	17½ p.c.	27½ p.c.	30 p.c.
551	Yarns, composed wholly or in part of wool or hair but not containing silk or artificial silk, n.o.p.....	15 p.c.	20 p.c.	22½ p.c.
	and, per pound	6 cts.	20 cts.	22½ cts.
551a	Yarns and warps composed wholly of wool or in part 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.
	and, per pound	5 cts.	15 cts.	17½ cts.
552	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material.....	15 p.c.	22½ p.c.	25 p.c.
	and, per pound	5 cts.	17½ cts.	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.
	and, per pound	5 cts.	25 cts.	30 cts.
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 the purpose of being dyed or finished in Canada... ..	17½ p.c.	25 p.c.	30 p.c.
	and, per pound	7½ cts.	17½ cts.	20 cts.
554b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p.....	22½ p.c.	35 p.c.	40 p.c.
	and, per pound	12 cts.	30 cts.	35 cts.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
569b	Free	Free	Free
572	30 p.c.	35 p.c. 15 cts.	40 p.c. 20 cts.
573	15 p.c.	32½ p.c.	35 p.c. 4 cts
577	Free	20 p.c.	25 p.c.
578	22½ p.c.	30 p.c.	45 p.c.
588a		6 cts.	6 cts.
597a	15 p.c.	27½ p.c.	30 p.c.
604	7½ p.c.	27½ p.c.	27½ p.c.
604a	Free	27½ p.c.	27½ p.c.
604b	12½ p.c.	27½ p.c.	27½ p.c.
607	Free	7½ p.c.	10 p.c.
607 (Part 2)	Free	15 p.c.	20 p.c.
607a	Free	15 p.c.	15 p.c.
608	5 p.c.	17½ p.c.	20 p.c.
610	15 p.c.	25 p.c.	27½ p.c.
610a	7½ p.c.	27½ p.c.	27½ p.c.
611a	22½ p.c.	35 p.c.	40 p.c.
612	17½ p.c.	27½ p.c.	30 p.c.
612a	10 p.c.	27½ p.c.	30 p.c.
616	Free	Free	Free
616d	Free	15 p.c.	20 p.c.
616e	Free	Free	Free
618a	Free	Free	Free
618c	Free	5 p.c.	20 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff	
619a	India-rubber clothing and clothing made from water-proofed cotton fabrics.....	25 p.c.	30 p.c.	35 p.c.
	And, in addition, on raincoats..... each		50 cts.	50 cts.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.....	15 p.c.	40 p.c.	40 p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.....	15 p.c.	40 p.c.	40 p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds; statues and statuettes of any material, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.
624a	(i) Dolls; toys of all kinds, n.o.p.....	10 p.c.	30 p.c.	40 p.c.
624b	Statues and statuettes of porcelain or earthenware...	Free	27½ p.c.	30 p.c.
628	Braces or suspenders, and finished parts thereof.....	15 p.c.	30 p.c.	35 p.c.
647	Jewellery of any material, for the adornment of the person, n.o.p.....	25 p.c.	37½ p.c.	45 p.c.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.....	10 p.c.	25 p.c.	27½ p.c.
653	Brushes of all kinds.....	15 p.c.	30 p.c.	40 p.c.
655	Pens, penholders and rulers, of all kinds.....	12½ p.c.	25 p.c.	27½ p.c.
655a	Lead pencils and crayons.....	10 p.c.	35 p.c.	35 p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.....	17½ p.c.	32½ p.c.	35 p.c.
657	Mouthpieces of hard rubber in the rough, aluminum pipe fittings, and pipe bowls moulded from briarwood 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.
658	Film of standard width (one and one-eighth of an inch and over) when imported for the sole purpose of having 16 millimetre reproductions made therefrom and provided that the original is re-exported within three months from date of importation.....	Free	3 cts.	3 cts.
	..... per linear foot			
659	Photographic dry plates.....	15 p.c.	27½ p.c.	30 p.c.
663f	Iodised mineral salts, for use exclusively in the feeding of animals.....	Free	25 p.c.	25 p.c.
670	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.....	10 p.c.	25 p.c.	30 p.c.
690a	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 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 Minister.....	Free	Free	Free
	(ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister	Free	Free	Free
	(iii) Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.....	Free		

SCHEDULE A—Concluded

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
	<p>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.</p>			
709	<p>(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.....</p>	Free	Free	Free
	<p>(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.....</p> <p>All the foregoing under such regulations as the Minister may prescribe;</p> <p>Provided that the goods are returned to the exporter thereof within five years from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;</p> <p>Provided also that any goods described in this item, upon which an allowance of drawback has been made, shall not be admitted to entry thereunder except upon payment of duties equal to the drawback allowed;</p> <p>Provided further that any of such goods manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.</p>	Free	Free	Free
710	<p>Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:—</p>			
	<p>(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.....</p>	10 p.c.	20 p.c.	20 p.c.
	<p>(bb) Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain..</p>	5 p.c.	15 p.c.	20 p.c.
809	<p>Cocoa residues, containing not more than five per cent by weight of fat, when imported by manufacturers of chemicals for use in the manufacture of theobromine and caffeine, in their own factories....</p>	Free	Free	Free

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.....	
1063	Materials, including all parts.....	When used in the production of engines for use exclusively in the equipment of aircraft.....	75 p.c. 60 p.c.

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1 GEORGE VI.

CHAP. 24

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Supplement No. 3

MEMORANDUM

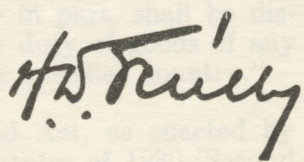
DEPARTMENT OF NATIONAL REVENUE, CANADA

OTTAWA, 29th April, 1937.

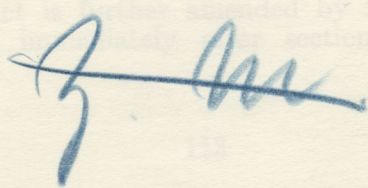
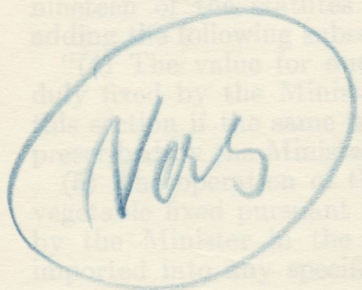
To Collectors of Customs and Excise:

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.



1 GEORGE VI.

CHAP. 24.

An Act to amend the Customs Act.

[Assented to 10th April, 1937.]

R.S., c. 42;
1928 c. 16;
1930 (2nd
Session), c. 2;
1931, c. 29;
1932-33, cc. 7,
38;
1934, c. 48;
1936, cc. 19,
30.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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 expedient to do so, may order that import, excise and other duties and taxes, in whole or in part, shall be disregarded in estimating the value for duty of goods of any kind imported into Canada from any specified country.”

Governor in Council may order that import, excise and other duties and 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 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.

Basis of value.

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

Suspension of application.

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

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

If a single invoice covers more than ten packages.

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

Importation 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, kept, concealed, purchased, sold or exchanged, are of the value for duty of two hundred dollars or over, such person shall be guilty of an indictable offence and liable on conviction to a penalty not exceeding one 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."

When goods of the value of two hundred dollars or over.
Offence.

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 Code* or of any other statute or law, the court shall, in any 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."

Minimum penalty.

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 regulations made by him for that purpose,—

Regulations

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

Drawback on duty-paid goods exported.

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

Although manufactured into goods in Canada.

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

Time for drawback limited.

9. Subsection one of section two hundred and eighty-seven 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.

“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:—

Regulations of imports and exports of arms, etc.

“290. (1) The Governor in Council may, from time to time,—

- (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 therewith 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 therewith 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 exceptions 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 re-exportations, transshipments 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 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.”

Penalties.

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:-

	<u>British</u> <u>Preferential</u>	<u>Inter-</u> <u>mediate</u>	<u>General</u>
Plain basic photographic paper, baryta coated, for use exclusively 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 per ton	\$8.00 per ton
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(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
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(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, in their own factories..... 7½ p.c. 22½ p.c. 27½ p.c.

(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.D. Kelly

Commissioner of Customs.

	British	Inter-	General
Description	Preferential	mediate	General
<p>(To be designated as Tariff Item No. 818)</p> <p>Woven fabrics, wholly of cotton, bleached, when imported by manufacturers of handkerchiefs, for use exclusively in the manufacture of handkerchiefs wholly of cotton, in their own factories.....</p>	7½ p.c.	22½ p.c.	27½ p.c.

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA.
(Customs Division)

Ottawa, 27th April, 1937.

To Collectors of Customs and Excise, and others concerned:

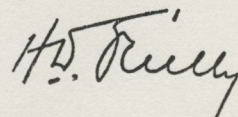
Appreciated Currency - German Reichsmark.

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.



COMMISSIONER OF CUSTOMS.