

File 193103

MEMORANDUM

Series D No. 47

T.C.1

CIRCULAR

No. 786-C

DEPARTMENT OF NATIONAL REVENUE, CANADA

OTTAWA, 25th FEBRUARY, 1937.

To Collectors of Customs and Excise:

BUDGET RESOLUTIONS

AFFECTING

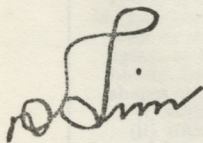
**THE CUSTOMS TARIFF, AND THE SPECIAL WAR REVENUE
ACT AND AMENDING ACTS**

You were wired this date as follows:—

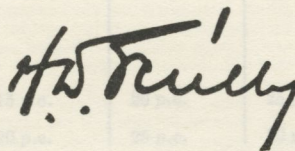
“Until further instructed take all Customs and Excise entries presented on and after twenty-sixth instant subject to amendment **STOP** Notify outports by wire.”

The following are the provisions of the Budget Resolutions affecting the Customs Tariff, The Special War Revenue Act, 1915, and Amending Acts, introduced in Parliament 25th February, 1937.

All resolutions to be in effect on and after 26th February, 1937, with the exception of Paragraph 3 of the Resolution amending The Special War Revenue Act which is effective on and after the 2nd of May, 1936.



Commissioner of Excise.



Commissioner of Customs.

1. Resolved, That the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter thirty-nine of the Acts of 1929, chapter thirteen of the Acts of 1930 (first session), chapter three of the Acts of 1930 (second session), chapter thirty of the Acts of 1931, chapters six and thirty-seven of the Acts of 1932-33, chapters thirty-two and forty-nine of the Acts of 1934, chapter twenty-eight of the Acts of 1935, and chapter thirty-one of the Acts of 1936, be further amended by striking thereout subsection 2A of Section 6 thereof and substituting therefor the following:—

(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. Resolved, That Schedule A to the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928, chapter thirty-nine of the Acts of 1929, chapter thirteen of the Acts of 1930 (first session), chapter three of the Acts of 1930 (second session), chapter thirty of the Acts of 1931, chapter forty-one of the Acts of 1932, chapters six and thirty-seven of the Acts of 1932-33, chapters thirty-two and forty-nine of the Acts of 1934, chapter twenty-eight of the Acts of 1935, and chapter thirty-one of the Acts of 1936, be further amended by striking thereout tariff items 8, 105a, 105b, 120, 160 (a), 190, 191, 200a, 219a, 219c, 219e, 232d, 235, 235a, 237, 238, 241, 242, 246b, 254, 287, 320, 321, 328a, 348a, 409e (ii), 410d, 431b, 445j, 446d, 447b, 449, 451d, 473a, 476, 511, 529a, 530, 532, 534, 556b, 577, 588a, 604, 607a, 612, 616, 618a, 624, 690a, 693, 709, 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 the following items, enumerations and rates of duty in said Schedule A:—

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Commissioner of Customs

Commissioner of Excise

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff
8	Canned meats, poultry or game.....	15 p.c.	30 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.
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.
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.
187b	Sensitized negative film, one and one-eighth inches in width or over, for exposure in motion picture cameras.....	Free	10 p.c.	15 p.c.
219a	Non-alcoholic preparations or chemicals, such as are used for disinfecting, dipping, spraying or fumigating, n.o.p.:—			
	(i) When in packages not exceeding three pounds each, gross weight.....	5 p.c.	25 p.c.	25 p.c.
	(ii) Otherwise.....	Free	15 p.c.	15 p.c.
219e	Chloropicrin, ethylene oxide, methyl bromide, methyl formate, or cyanides, or mixtures containing any of these, for use in combating destructive insects and pests.....	Free	Free	Free
232d	Casein..... and, per pound	17½ p.c.	25 p.c.	27½ p.c.
		2 cts.	2½ cts.	3 cts.
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.
236b	Spinal braces and parts thereof.....	Free	Free	Free
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.....	10 p.c.	20 p.c.	20 p.c.
	(b) Synthetic resin moulding compositions, n.o.p., in powder or granular form.....	Free	Free	Free
	(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, 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.

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
238b			
	Free	Free	Free
238c	Free	Free	Free
238d	Free	Free	Free
238e	20 p.c.	30 p.c.	35 p.c.
238f	10 p.c.	15 p.c.	17½ p.c.
238g	Free	Free	Free
241	Free	Free	Free
242	Free	Free	Free
246b	Free	15 p.c.	15 p.c.
254	Free	20 p.c.	22½ p.c.
282b	Free	10 p.c.	15 p.c.
287	Free	Free	Free
306d	Free	35 p.c.	35 p.c.
320	Free	Free	35 p.c.
	Free	20 p.c.	25 p.c.

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
321	Free	20 p.c.	25 p.c.
328a	Free	5 p.c.	5 p.c.
342a	Free	Free	Free
348a	Free	Free	Free
398b	Free	Free	Free
400e	Free	7½ p.c.	15 p.c.
410d	Free	5 p.c.	10 p.c.
431b	Free	Free	Free
445j	10 p.c.	35 p.c.	35 p.c.
446d	Free	Free	10 p.c.
447b	Free	20 p.c.	25 p.c.
449	Free	Free	Free
451d	Free	15 p.c.	20 p.c.
462b	Free	Free	Free
473a	Free	10 p.c.	15 p.c.
476	Free	Free	25 p.c.
	Free	Free	Free

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
511	Free	10 p.c.	10 p.c.
529a	20 p.c.	30 p.c.	35 p.c.
530	7½ p.c.	12½ p.c.	20 p.c.
532	7½ p.c.	17½ p.c.	30 p.c. 4 cts.
534	25 p.c.	30 p.c.	35 p.c. 4 cts.
556b	Free	Free	Free
558c	Free	Free	Free
577	12½ p.c.	22½ p.c.	25 p.c.
588a	Free	20 p.c.	25 p.c.
604b	12½ p.c.	27½ p.c.	27½ p.c.
607a	Free	15 p.c.	15 p.c.
612	17½ 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

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
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.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.....	10 p.c.	25 p.c.	27½ 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	Free	Free
	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.			
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	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
	All the foregoing under such regulations as the Minister may prescribe;			
	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;			
	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;			
	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.			
809	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....	Free	Free	Free

3. Resolved, That Schedule A to the Customs Tariff be further amended by striking thereout tariff items 23, 65, 90(b), 105d, 105e, 141, 143a, 147(a) and (b), 178, 178c, 180, 181a, 187, 192b, 193, 194, 195, 197b, 198, 199, 219(i), 220(a) and (b), 228, 234, 236, 238a, 243, 244, 246, 247, 247a, 248, 249, 250; 252, 284, 285, 286, 288, 289, 316a, 322, 323, 326, 326a, 357, 362, 368, 369, 378(b) and (c), 380(c), 382(a), (b) and (d), 383(d), (e), (f) and (g), 385, 386(h), 388d, 392, 392a, 394(a), 396, 396a, 397(d), 398a, 402a, 402b, 407a, 410b, 410l, 410u, 410z, 414c, 415, 415d, 422, 425, 427b, 430, 430a, 432, 432a, 432b, 432d, 433, 434a, 434b, 438a, 439f, 440m, 445f, 445g, 451, 451a(i) and (ii), 451b, 462, 465, 469, 512, 518, 519, 523b, 537a, 537e, 539, 542a, 542b, 548, 549c, 551, 551a, 552, 553, 554, 554b, 555, 557b, 558c, 560a, 561, 565, 568, 568a, 568b, 572, 573, 578, 597a, 607, 608, 610, 610a, 611a, 619a, 622, 623, 624a(i), 628, 647, 653, 655, 655a, 656, 659, 670, 710(b) and (b b), 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 the following items, enumerations and rates of duty in said Schedule A:—

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
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..... and, per pound	12½ p.c. 2½ cts.	27½ p.c. 2½ cts.	35 p.c. 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.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats..... per pound	2 cts.	3¼ cts.	5 cts.
105e	Fruits and peels, crystallized, glacé, candied or drained; cherries and other fruits of creme de menthe, maraschino or other flavour.....	20 p.c.	35 p.c.	35 p.c.
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 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 duty..... per pound and	\$3.50	\$4.10 25 p.c.	\$4.10 25 p.c.
147	Ale, beer, porter and stout, when imported in bottles..... per gallon Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.	15 cts.	50 cts.	50 cts.
178	Advertising and printed matter, viz:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars;			

Tariff Item		British Preferential Tariff	Inter- mediate Tariff	General Tariff
	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 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 British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products.....	Free	.....	.....
	(ii) n.o.p..... per pound	5 cts.	12½ cts.	15 cts.
	Provided, that on importations under the Intermediate or the General Tariff, the rate of duty shall be not less than.....	.....	27½ p.c.	35 p.c.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania 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, n.o.p.	12½ p.c.	22½ p.c.	22½ p.c.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders.....	20 p.c.	32½ p.c.	35 p.c.
	and, per pound	.....	.....	5 cts.
187	Albumenized and other papers and films chemically prepared for photographers' use, n.o.p.....	Free	25 p.c.	30 p.c.
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth.....	12½ p.c.	22½ p.c.	25 p.c.
192d	Electrical insulating pressboard, not less than .040 inch in thickness.....	Free	25 p.c.	35 p.c.
193	Paper sacks or bags of all kinds, printed or not.....	15 p.c.	30 p.c.	35 p.c.
194	Playing cards, in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.....	5 cts.	7 cts.	8 cts.
	per pack or equivalent	.....	.....	.....
	Provided, that in no case shall the duty under the British Preferential Tariff be in excess of.....	15 p.c.	.....	.....
195	Paper hanging or wall papers, including borders or bordering.....	17½ p.c.	32½ p.c.	35 p.c.
	and, per pound	.....	.....	2 cts.
197b	Wrapping paper of all kinds, not pasted, coated or embossed.....	17½ p.c.	30 p.c.	35 p.c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.....	20 p.c.	32½ p.c.	35 p.c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.....	20 p.c.	32½ p.c.	35 p.c.
199f	Hand made papers, not to include mould-made deckle-edge papers, valued at not less than 40 cents per pound wholesale.....	10 p.c.	22½ p.c.	35 p.c.
219	(i) Solutions of peroxides of hydrogen, n.o.p.....	12½ p.c.	22½ p.c.	25 p.c.
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.

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff	
232f	Mucilage and adhesive paste..... and, per pound	15 p.c. 1½ cts.	25 p.c. 2½ cts.	27½ p.c. 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.
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.....	10 p.c.	25 p.c.	35 p.c.
238a	Manufactures of pyroxilin plastics, or of which pyroxilin plastic is the component of chief value, n.o.p.	10 p.c.	32½ p.c.	40 p.c.
243	Dry white lead.....	15 p.c.	27½ p.c.	30 p.c.
244	White lead ground in oil.....	20 p.c.	35 p.c.	37½ p.c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n.o.p.....	12½ p.c.	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.	27½ p.c.	30 p.c.
247a	Artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....	Free	27½ p.c.	30 p.c.
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers..... per gallon	75 cents	\$1.25	\$1.25
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p..... per gallon and	15 cts. 10 p.c. Free	20 cts. 25 p.c. 7½ p.c.	20 cts. 30 p.c. 10 p.c.
250	Paris green, dry.....	Free	7½ p.c.	10 p.c.
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.....	12½ p.c. Free	25 p.c. 20 p.c.	27½ p.c. 22½ p.c.
265c	Halibut liver oil, crude or refined.....	Free	20 p.c.	22½ p.c.
281b	Firebrick, n.o.p.....	7½ p.c.	20 p.c.	22½ p.c.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops 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.....	20 p.c.	30 p.c.	35 p.c.
288	Stoneware and Rockingham ware and earthenware, n.o.p.....	20 p.c.	35 p.c.	35 p.c.
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....	15 p.c.	35 p.c.	35 p.c.
316a	Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light.....	Free	7½ p.c.	10 p.c.
322	Plate glass, n.o.p.....	17½ p.c.	30 p.c.	35 p.c.
323	Silvered glass, bevelled or not and framed or not, n.o.p.....	20 p.c.	30 p.c.	35 p.c.
326	(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.....	10 p.c.	30 p.c.	32½ p.c.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
326a	Manufactures of glass, n.o.p.	10 p.c.	20 p.c.	22½ p.c.
339b	Collapsible tubes of lead or tin or lead coated with tin.	10 p.c.	27½ p.c.	30 p.c.
357	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, n.o.p.	20 p.c.	37½ p.c.	45 p.c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases. Provided, that when imported under the Intermediate or the General Tariff, the duty shall not be less than..... each.	15 p.c.	30 p.c.	35 p.c.
369	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates.	10 p.c.	25 p.c.	25 p.c.
377e	Wrought iron in the form of billets, bars, rods, sheets, strips, plates or skelp.	Free	20 p.c.	30 p.c.
377f	Bars or rods, of iron or steel, hot rolled, viz.:—Rounds over 4½ inches in diameter and squares over 4 inches, per ton.	Free	\$7.00	\$7.00
378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:— (b) Not further processed than hammered or pressed, n.o.p. (c) Cold rolled, drawn, reeled, turned or ground, n.o.p.	10 p.c. 10 p.c.	25 p.c. 25 p.c.	30 p.c. 30 p.c.
350	Plates of iron or steel, hot or cold rolled:— (c) Flanged, dished or curved, n.o.p.	5 p.c.	25 p.c.	30 p.c.
382	Hoop, band or strip, of iron or steel:— (a) Hot rolled, .080 inch or less in thickness, n.o.p. (b) Hot rolled, more than .080 inch in thickness, n.o.p. per ton (d) Cold rolled or cold drawn, more than .080 inch in thickness, n.o.p.	5 p.c. \$3.00 12½ p.c.	15 p.c. \$8.00 27½ p.c.	15 p.c. \$8.00 30 p.c.
383	Sheets, plates, hoop, band or strip, of iron or steel:— (d) Coated with metal or metals, n.o.p. (e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p. (f) Coated with vitreous enamel, n.o.p. (g) Corrugated, coated or not.	5 p.c. 5 p.c. 10 p.c. 10 p.c.	12½ p.c. 12½ p.c. 20 p.c. 20 p.c.	15 p.c. 15 p.c. 25 p.c. 25 p.c.
385	Sheets, plates, hoop, band or strip, of iron or steel, 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 the Minister:— (h) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws for use exclusively in the manufacture of saws, in their own factories.	Free	10 p.c.	12½ p.c.
388d	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.	20 p.c.	35 p.c.	40 p.c.
392	Forgings, of iron or steel, in any degree of manufacture, 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 internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over.	Free	27½ p.c.	30 p.c.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
394	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:— (a) For railway vehicles, including locomotives and tenders.....	7½ p.c.	27½ p.c.	30 p.c.
396	Pipe, cast, of iron or steel, valued at not more than five cents per pound..... per ton	\$5.00	\$12.00	\$14.00
396a	Pipe, cast, of iron or steel, n.o.p.....	Free	7½ p.c.	10 p.c.
397	Pipes and tubes, of wrought iron or steel, plain or coated:— (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 cents per pound; steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends, when imported for use exclusively in the manufacture or repair of rolls for paper-making machinery...	Free	20 p.c.	30 p.c.
402a	Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not.....	20 p.c.	35 p.c.	35 p.c.
402b	Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister.....	12½ p.c.	27½ p.c.	30 p.c.
407a	Chains, of iron or steel, n.o.p., and complete parts thereof.....	15 p.c.	30 p.c.	35 p.c.
410b	Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of 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 diameter.....	Free	10 p.c.	12½ p.c.
410l	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 mining, metallurgical or quarrying operations.....	5 p.c.	20 p.c.	25 p.c.
410u	Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all the foregoing.....	12½ p.c.	17½ p.c.	20 p.c.
410z	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 diameter.....	5 p.c.	10 p.c.	12½ p.c.
414c	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.....	Free	20 p.c.	25 p.c.
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.....	5 p.c.	20 p.c.	25 p.c.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines.....	5 p.c.	15 p.c.	25 p.c.
422	Street or road rollers and complete parts thereof....	Free	30 p.c.	30 p.c.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
425	Lawn mowers.....	10 p.c.	30 p.c.	32½ p.c.
427b	Ball and roller bearings.....	Free	27½ p.c.	35 p.c.
427h	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors complete with sound equipment; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps.....	Free	15 p.c.	35 p.c.
430	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n.o.p.; nut and bolt blanks, of iron or steel per one hundred pounds and	25 cts. 7½ p.c.	50 cts. 20 p.c.	75 cts. 25 p.c.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel..... per one hundred pounds and	75 cts. 5 p.c. Free	75 cts. 27½ p.c. 35 p.c.	75 cts. 30 p.c. 35 p.c.
431f	Files and rasps.....	Free	20 p.c.	35 p.c.
431g	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 levels, volume or flow, of a class or kind not made in Canada.....	Free	20 p.c.	35 p.c.
432	Hollow-ware, of iron or steel, coated or not, n.o.p....	10 p.c.	27½ p.c.	30 p.c.
432a	Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream, not painted, japanned or decorated.....	15 p.c.	27½ p.c.	30 p.c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel.....	17½ p.c.	32½ p.c.	35 p.c.
432d	Manufactures of tinsplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.....	5 p.c.	25 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.....	7½ p.c.	30 p.c.	35 p.c.
438a	Automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for all the foregoing..... Provided, that machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.	Free	17½ p.c.	27½ 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	Electric motors, and complete parts thereof, n.o.p....	15 p.c.	33½ p.c.	37½ p.c.
445n	Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz:—meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume, watts; complete parts thereof.....	Free	25 p.c.	30 p.c.
446f	Cellulose acetate film reinforced with wire mesh.....	Free	25 p.c.	35 p.c.
446g	Electric welding apparatus, not including motors.....	10 p.c.	25 p.c.	30 p.c.

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff	
451	Buckles, clasps, eyelets, hooks and eyes, dome, snap 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..... and, per thousand	10 p.c.	30 p.c. \$1.50	35 p.c. \$1.50
451b	(ii) Needles, of any material or kind, n.o.p..... Pins manufactured from wire of any metal, n.o.p..... and, per pound	10 p.c. 17½ p.c.	30 p.c. 27½ p.c. 10 cts.	35 p.c. 30 p.c. 10 cts.
462	Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing.....	7½ p.c.	25 p.c.	30 p.c.
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.....	10 p.c.	25 p.c.	30 p.c.
469	Machine card clothing.....	10 p.c.	20 p.c.	25 p.c.
511b	Fishing rods.....	Free	30 p.c.	35 p.c.
512	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, in parts or finished.....	15 p.c.	30 p.c.	45 p.c.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p..... and, per pound	20 p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft..... and, per pound	12½ p.c.	27½ p.c. 3½ 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..... and, per pound	12½ p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523l	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 not more than 99..... and, per pound	12½ p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
524a	Fabrics with cut weft pile, wholly of cotton or of cotton and artificial silk.....	5 p.c.		
532a	Handkerchiefs, wholly of cotton..... and, per pound	15 p.c.	30 p.c. 1½ cts.	35 p.c. 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.
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			

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff	
548a	wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p..... and, per pound.....	25 p.c.	30 p.c. 1½ cts.	35 p.c. 4 cts.
549c	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.
551	Haireloth, composed of horse hair in combination with any vegetable fibre.....	17½ p.c.	27½ p.c.	30 p.c.
551a	Yarns, composed wholly or in part of wool or hair but not containing silk or artificial silk, n.o.p..... and, per pound.....	15 p.c. 6 cts.	20 p.c. 20 cts.	22½ p.c. 22½ cts.
552	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..... and, per pound.....	10 p.c. 5 cts.	17½ p.c. 15 cts.	20 p.c. 17½ cts.
553	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material..... and, per pound.....	15 p.c. 5 cts.	22½ p.c. 17½ cts.	25 p.c. 20 cts.
554	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles..... and, per pound.....	20 p.c. 5 cts.	30 p.c. 25 cts.	35 p.c. 30 cts.
554b	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.... and, per pound.....	17½ p.c. 7½ cts.	25 p.c. 17½ cts.	30 p.c. 20 cts.
554e	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p..... and, per pound.....	22½ p.c. 12 cts.	35 p.c. 30 cts.	40 p.c. 35 cts.
	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.			
555	Filter press cloth of wool..... and, per pound.....	20 p.c.	35 p.c. 30 cts.	40 p.c. 35 cts.
557b	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, but not containing silk nor artificial silk, n.o.p..... and, per pound.....	30 p.c.	40 p.c. 32½ cts.	40 p.c. 35 cts.
558c	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, 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.....	Free	7½ p.c.	10 p.c.
560a	(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.
	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p..... and, per lineal yard.....	22½ p.c.	40 p.c. 10 cts.	45 p.c. 10 cts.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
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 in chief part by weight of silk, n.o.p.....	27½ p.c.	40 p.c.	45 p.c.
	and, per pound		40 cts.	40 cts.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, netting and bobinet, n.o.p.....	22½ p.c.	32½ p.c.	35 p.c.
566	Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres.....	17½ p.c.	32½ p.c.	35 p.c.
568	Knitted garments, knitted underwear and knitted goods, n.o.p.....	20 p.c.	35 p.c.	45 p.c.
	and, per pound		25 cts.	30 cts.
568a	Socks and stockings:—			
	(i) of wool.....	20 p.c.	32½ p.c.	35 p.c.
	and, per dozen pairs	30 cts.	\$1.35	\$1.50
	(ii) n.o.p.....	20 p.c.	32½ p.c.	35 p.c.
	and, per dozen pairs		\$1.35	\$1.50
568b	Gloves and mitts of all kinds, n.o.p.....	20 p.c.	25 p.c.	45 p.c.
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.....	30 p.c.	35 p.c.	40 p.c.
	and, per square foot		15 cts.	20 cts.
573	Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets.....	15 p.c.	32½ p.c.	35 p.c.
	and, per pound			4 cts.
578	Regalia, badges and belts of all kinds, n.o.p.....	22½ p.c.	30 p.c.	45 p.c.
597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.....	15 p.c.	27½ p.c.	30 p.c.
604	Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.....	7½ p.c.	27½ p.c.	27½ p.c.
604a	Crust oil leather, for use in manufacturing chamois leather.....	Free	27½ p.c.	27½ p.c.
607	Leather, 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.	10 p.c.
608	Leather, not further finished than tanned, and skins, n.o.p.....	5 p.c.	17½ p.c.	20 p.c.
610	Belting, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.
610a	Belting of camel's hair, for machinery.....	7½ p.c.	27½ p.c.	27½ p.c.
611a	Boots, shoes, slippers and insoles of any material, n.o.p.....	22½ p.c.	35 p.c.	40 p.c.
612a	English type saddles.....	10 p.c.	27½ p.c.	30 p.c.
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.
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.
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.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
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.
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..... per linear foot	Free	3 cts.	3 cts.
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.
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.
		5 p.c.	15 p.c.	20 p.c.

4. Resolved, That Schedule B to the Customs Tariff be 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 the following items, enumerations and rates of drawback of customs duties in said 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.....	75 p.c.
1063	Materials, including all parts...	When used in the production of engines for use exclusively in the equipment of aircraft.....	60 p.c.

5. Resolved, That any enactment founded upon the foregoing resolutions to amend the Customs Tariff or schedules thereto 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 foregoing resolutions 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.

SPECIAL WAR REVENUE ACT

Resolved, That it is expedient to introduce a measure to amend the Special War Revenue Act, Chapter one hundred and seventy-nine of the Revised Statutes of Canada 1927 and amendments thereto and to provide—

1. That Schedule III to the said Act, being the list of articles exempted from the consumption or sales tax be amended as follows:—

(a) by striking out the paragraph reading as follows:—

“Fire brick, containing not less than ninety per cent of silica; magnesite fire brick or chrome fire brick; other fire brick when for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and articles and materials to be used exclusively in the manufacture of such fire brick; materials, not to include plant equipment, consumed in the manufacture or production, and which enter directly into the cost of the manufacture of such fire brick;”

and substituting therefor the following:—

“Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture or production of such fire brick or refractory materials.”

(b) by striking out the item reading as follows:—

“grain or seed cleaning machines;”

and substituting therefor the following:—

“grain or seed cleaning machines and complete parts therefor;”

(c) by adding to the said Schedule the following:—

“Raw and salted hides;

Photographs, paintings, pastels, drawings and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Materials used as ingredients in canned fish;

Goods enumerated in Customs Tariff Items 236B and 698.”

2. That any enactment founded on paragraph one of this Resolution 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 imported or taken out of warehouse for consumption on and after that day to have applied to goods previously imported for which no entry for consumption was made before that date.

3. That subsection four of section eighty-six of the said Act be amended by deleting the word "six" and substituting therefor the word "eight."

4. That any enactment founded on paragraph three of this Resolution shall be deemed to have come into force on the second day of May, one thousand nine hundred and thirty-six.