

File No. 193103

Series D No. 47
T.C.2

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

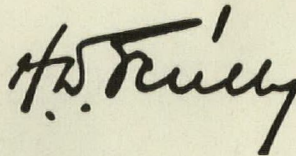
OTTAWA, April 12, 1937.

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.

SECRET
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MEMORANDUM

DIRECTOR GENERAL OF NATIONAL REVENUE, CANADA

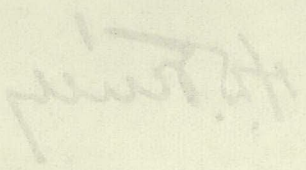
OTTAWA, April 12, 1957

The Hon. Mr. J. G. Bennett, Minister of Finance

TARIFF AMENDMENTS

Subjecting Memorandum D of T.C.I. in so far as it affects the
Customs Tariff Act

Reference is made to your memorandum and enclosure. As to item
1 of the Customs Tariff Amendment to 1957, 1957



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.

GEORGE VI

1897-1952
1902-1952
1907-1952
1912-1952
1917-1952
1922-1952
1927-1952
1932-1952
1937-1952
1942-1952
1947-1952
1952-1952

The following is a list of the names of the children of the late King George VI and Queen Elizabeth the Queen Mother, in the order of their birth.

1. Prince Charles, Prince of Wales, born 21st September 1947 at Windsor, Berkshire. He is the first child of the late King and Queen. He is a member of the House of Commons and is the heir to the throne.

2. Prince Andrew, Duke of York, born 17th March 1950 at Windsor, Berkshire. He is the second child of the late King and Queen. He is a member of the House of Commons and is the second in line to the throne.

3. Prince Edward, Duke of Edinburgh, born 10th June 1951 at Windsor, Berkshire. He is the third child of the late King and Queen. He is a member of the House of Commons and is the third in line to the throne.

4. Princess Margaret, Countess of Stratford, born 21st August 1930 at London, England. She is the fourth child of the late King and Queen. She is a member of the House of Commons and is the fourth in line to the throne.

5. Princess Anne, Princess Royal, born 15th August 1950 at London, England. She is the fifth child of the late King and Queen. She is a member of the House of Commons and is the fifth in line to the throne.

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.	3¼ 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 Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.	15 cts.	50 cts.	50 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.
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
			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. (ii) n.o.p. per pound Provided, that on importations under the Intermediate or the General Tariff, the rate of duty shall be not less than.
178a	Free 5 cts.	12½ cts.	15 cts.
		27½ p.c.	35 p.c.
			Provided, that on the goods specified in Item 178 and dutiable under part (ii) of the item, when forwarded to Canada by mail, duties may be prepaid by customs revenue stamps, under regulations by the Minister, at the rate specified in the said part item, except that on each separate package weighing not more than one ounce, the duty shall be each.
180	1 ct.	2 cts.	2 cts.
			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, and charts, n.o.p.
181a	12½ p.c.	22½ p.c.	22½ p.c.
			Pictorial post-cards, greeting cards and similar artistic cards or folders.
			and, per pound
187	Free	25 p.c.	30 p.c.
			Albumenized and other papers and films chemically prepared for photographers' use, n.o.p.
187b	Free	10 p.c.	15 p.c.
			Sensitized negative film, one and one-eighth inches in width or over, for exposure in motion picture cameras.
192b	12½ p.c.	22½ p.c.	25 p.c.
			Sandpaper, glass or flint paper, and emery paper or emery cloth.
192d	Free	25 p.c.	35 p.c.
			Electrical insulating pressboard, not less than .040 inch in thickness.
193	15 p.c.	30 p.c.	35 p.c.
			Paper sacks or bags of all kinds, printed or not.
194	5 cts.	7 cts.	8 cts.
			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.
			per pack or equivalent
			Provided, that in no case shall the duty under the British Preferential Tariff be in excess of.
195	15 p.c.	32½ p.c.	35 p.c.
			Paper hanging or wall papers, including borders or bordering.
			and, per pound
197b	17½ p.c.	30 p.c.	35 p.c.
			Wrapping paper of all kinds, not pasted, coated or embossed.
198	20 p.c.	32½ p.c.	35 p.c.
			Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.
199	20 p.c.	32½ p.c.	35 p.c.
			Papeteries, envelopes, and all manufactures of paper, n.o.p.
199f	10 p.c.	22½ p.c.	35 p.c.
			Hand made papers, not to include mould-made deckle-edge papers, valued at not less than 40 cents per pound wholesale.
219	12½ p.c.	22½ p.c.	25 p.c.
			(i) Solutions of peroxides of hydrogen, n.o.p.
219a	5 p.c.	25 p.c.	25 p.c.
			Non-alcoholic preparations or chemicals, for disinfecting, dipping, spraying or fumigating, n.o.p.— (i) When in packages not exceeding three pounds each, gross weight. (ii) Otherwise.
219e	Free	Free	Free
			Chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, or mixtures containing any of these, for use in combating destructive insects and pests.

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.
	and, per pound	2 cts.	2½ cts.	3 cts.
232f	Mucilage and adhesive paste.....	15 p.c.	25 p.c.	27½ p.c.
	and, per pound	1½ 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.....	10 p.c.	25 p.c.	35 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, 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	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate, n.o.p....	20 p.c.	30 p.c.	35 p.c.
238f	Interlined sheet stock, composed of sheets of cellulose plastics cemented to cotton fabric.....	10 p.c.	15 p.c.	17½ p.c.
238g	Synthetic plastic materials with a basis of casein, soybean, gelatine or starch, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, but not including casein button blanks in the rough, when for use in Canadian manufactures..	Free	Free	Free
241	Litharge, which may contain up to two per cent of carbonaceous matter, and mixtures or combinations of such litharge with lead or other products of lead, litharge being the chief constituent by weight, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates, in their own factories....	Free	Free	Free
242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide....	Free	15 p.c.	15 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.
246b	Stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; finely divided metals or compounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain.....	Free	20 p.c.	22½ p.c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.....	17½ p.c.	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.	20 cts. 25 p.c.	20 cts. 30 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.	25 p.c.	27½ p.c.
254	Gums, viz:—Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; lac, crude, seed, button, stick and shell; ambergris; Pontianac; gums and blends consisting wholly or in chief part of gums, n.o.p.....	Free	10 p.c.	15 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.
282b	Saggars, when for use in the manufacture of ceramic products.....	Free	Free	Free
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.
287	All tableware of china, porcelain, semi-porcelain, or white granite, but not to include tea-pots, jugs and			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
288	Free	35 p.c.	35 p.c.
289	20 p.c.	35 p.c.	35 p.c.
296e	15 p.c.	35 p.c.	35 p.c.
306d	Free	Free	30 p.c.
316a	Free	Free	35 p.c.
320	Free	7½ p.c.	10 p.c.
321	Free	20 p.c.	25 p.c.
322	Free	20 p.c.	25 p.c.
323	17½ p.c.	30 p.c.	35 p.c.
326	20 p.c.	30 p.c.	35 p.c.
	15 p.c.	30 p.c.	32½ p.c.
326a	10 p.c.	30 p.c.	32½ p.c.
328a	10 p.c.	20 p.c.	22½ p.c.
339b	Free	5 p.c.	5 p.c.
342a	10 p.c.	27½ p.c.	30 p.c.
348a	Free	Free	Free
57	Free	Free	Free
362	15 p.c.	35 p.c.	40 p.c.
	20 p.c.	37½ p.c.	45 p.c.
368	15 p.c.	30 p.c.	35 p.c.
		50 cts.	50 cts.
369	10 p.c.	25 p.c.	25 p.c.
377e	Free		
377f	Free		
378	Free	\$7.00	\$7.00

SCHEDULE A—Continued

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
	(b) Not further processed than hammered or pressed, n.o.p.....	10 p.c.	25 p.c.	30 p.c.
	(c) Cold rolled, drawn, reeled, turned or ground, n.o.p.....	10 p.c.	25 p.c.	30 p.c.
380	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.....	5 p.c.	15 p.c.	15 p.c.
	(b) Hot rolled, more than .080 inch in thickness, n.o.p..... per ton	\$3.00	\$8.00	\$8.00
	(d) Cold rolled or cold drawn, more than .080 inch in thickness, n.o.p.....	12½ p.c.	27½ p.c.	30 p.c.
383	Sheets, plates, hoop, band or strip, of iron or steel:—			
	(d) Coated with metal or metals, n.o.p.....	5 p.c.	12½ p.c.	15 p.c.
	(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.....	5 p.c.	12½ p.c.	15 p.c.
	(f) Coated with vitreous enamel, n.o.p.....	10 p.c.	20 p.c.	25 p.c.
	(g) Corrugated, coated or not.....	10 p.c.	20 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.
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	15 p.c.	30 p.c.
398b	Tubing of iron or steel, not joined, not more than 1½ inch in diameter, with one end swaged, or swaged, split and spread, but not further manufactured, when imported for use in the manufacture of fishing rods.....	Free	7½ p.c.	15 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			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate 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	Intermediate Tariff	General Tariff
430	Free	15 p.c.	35 p.c.
	25 cts. 7½ p.c.	50 cts. 20 p.c.	75 cts. 25 p.c.
430a	75 cts. 5 p.c.	75 cts. 27½ p.c.	75 cts. 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	Intermediate Tariff	General Tariff
438c	<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 therefor; 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> <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>	Free	Free	30 p.c.
		Free	20 p.c.	30 p.c.

SCHEDULE A—Continued

Tariff Item	—	British Preferential Tariff	Inter-mediate Tariff	General Tariff
	<p>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.....</p> <p>(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.....</p> <p>Provided that from and after March 31, 1938, the words "sixty-five" shall be substituted for the word "sixty" in the immediately preceding proviso;</p> <p>(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.</p>	Free	Free	25 p.c.
438d	<p>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.....</p> <p>(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.....</p> <p>(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.</p>	Free	17½ p.c.	27½ p.c.
438e	<p>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:—</p> <p>(1) Brake linings, and clutch facings whether or not including metallic wires or threads:—</p> <p>(a) when made from crude asbestos of Empire origin.....</p> <p>(b) when made from crude asbestos of non-Empire origin.....</p> <p>(2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p.....</p>	Free	7½ p.c.	27½ p.c.
		Free	25 p.c.	35 p.c.
		15 p.c.	25 p.c.	35 p.c.
		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.	33½ p.c.	37½ p.c.
445j	15 p.c.	33½ 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
451b	10 p.c.	30 p.c.	35 p.c.
	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	Papier mâché shoe buttons, shoe eyelets, corset eyelets and corset rivets, shoe eyelet hooks, shoe lace wire fasteners.....	Free	Free	Free
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.
462b	Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production.....	Free	10 p.c.	15 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.
473a	Printing plates of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and copper shells therefor, but not to include printing plates and other articles covered by tariff item 475.....	Free	Free	25 p.c.
476	(i) Surgical instruments of any material and complete parts thereof.....	Free	Free	Free
	(ii) Dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.
511	Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.....	20 p.c.	30 p.c.	35 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, and parts thereof, not to include forgings, castings and stampings of metal, in the rough.....	15 p.c.	37½ p.c.	45 p.c.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.....	20 p.c.	27½ p.c.	32½ p.c.
	and, per pound.....		3½ cts.	4 cts.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft.....	12½ p.c.	27½ p.c.	32½ p.c.
	and, per pound.....		3½ cts.	4 cts.
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.....	12½ p.c.	27½ p.c.	32½ p.c.
	and, per pound.....		3½ cts.	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.....	12½ p.c.		
524a	Fabrics with out weft pile, wholly of cotton or of cotton and artificial silk.....	5 p.c.		
529a	Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....	7½ p.c.	12½ p.c.	20 p.c.
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....	7½ p.c.	17½ p.c.	30 p.c.
	and, per pound.....			4 cts.

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of 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		1½ cts.	4 cts.
532b	Woven fabric, wholly of cotton, for covering books... ..	15 p.c.	30 p.c.	35 p.c.
	and, per pound		1½ cts.	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		1½ cts.	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		3½ cts.	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
	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.		
554e	Filter press cloth of wool..... and, per pound	20 p.c. 30 cts.	40 p.c. 35 cts.
555	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p..... and, per pound	30 p.c. 32½ cts.	40 p.c. 35 cts.
556b	Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories..... and, per pound	Free	35 p.c. 40 p.c. 35 cts.
557b	Garnetted material wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, obtained by disintegrating cocoons, yarns or fabrics, prepared for use; filaments or loose fibres wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, 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.
558c	(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes..... (ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards.....	15 p.c. 12½ p.c.	22½ p.c. 25 p.c. 25 p.c.
560a	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.
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..... and, per pound	27½ p.c.	40 p.c. 40 cts. 45 p.c. 40 cts.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings 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..... and, per pound	20 p.c.	35 p.c. 25 cts. 45 p.c. 30 cts.
568a	Socks and stockings:— (i) of wool..... and, per dozen pairs (ii) n.o.p..... and, per dozen pairs	20 p.c. 30 cts. 20 p.c.	32½ p.c. \$1.35 32½ p.c. \$1.35 25 p.c. 45 p.c.
568b	Gloves and mitts of all kinds, n.o.p.....	20 p.c.	25 p.c. 45 p.c.
569(i)	Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe.....	22½ p.c.	30 p.c. 35 p.c.
569(ii)	Hats, hoods and shapes of wool felt..... and, per dozen	22½ p.c. 45 cts.	30 p.c. 90 cts. 35 p.c. \$1.25

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
569b			
	Free	Free	Free
572	30 p.c.	35 p.c.	40 p.c.
		15 cts.	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.	20 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	Free	Free
	Free	5 p.c.	20 p.c.

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate 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	Inter-mediate 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..... 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.</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> <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>	10 p.c.	20 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.....	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.

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