#### 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 1932, c. 41; Senate and House of Company of G Senate and House of Commons of Canada, enacts as 37: 1934, oc. 32, follows:-

Sess.), c. 3; 1931, c. 30; 1932, c. 41; 49; 1935, c. 28; 1936, c. 31.

R.S., c. 44; 1928, c. 17; 1929, c. 39; 1930 (1st

Sess.), c. 13; 1930 (2nd

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of the Revised Statutes of Canada, 1927, as enacted by section one of chapter forty-nine of the statutes of 1934, is repealed and the following substituted therefor:-

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

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

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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	Turk II - Hitera	British Preferential Tariff	Inter- mediate Tariff	General Tariff
8 8a 23	Canned meats, poultry or game  Extracts of meat and fluid beef, not medicated  Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included	CHARLES TO SHARE	30 p.c. 30 p.c.	35 p.c. 35 p.c.
65 90	in the weight for duty	$12\frac{1}{2}$ p.c. $2\frac{1}{2}$ cts. $12\frac{1}{2}$ p.c.	$27\frac{1}{2}$ p.c. $2\frac{1}{2}$ cts. $22\frac{1}{2}$ p.c.	35 p.c. 2½ cts. 25 p.c.
105a	(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p.  Lemon, orange, grapefruit and citron rinds, sulphured	15 p.c.	32½ p.c.	35 p.c.
1008	or in brine	Free	Free	Free
05b 05d	Olives and cherries, sulphured or in brine, not bottled Jellies, jams, marmalades, preserves, fruit butters	10 p.c.	17½ p.c.	30 p.c.
05e	and condensed mince meats per pound Fruits and peels, crystallized, glace, candied or drained; cherries and other fruits of crème de	2 cts.	33 cts.	5 cts.
20	menthe, maraschino or other flavour	20 p.c.	35 p.e.	35 p.c.
	(a) When weighing over twenty ounces and not over thirty-six ounces eachper box	3½ cts.	5 cts.	6 cts.
	and not over twenty ounces eachper box	2½ cts.	4 cts.	4½ cts.
	(c) When weighing over eight ounces and not over twelve ounces each	2 cts.	3 cts.	3½ cts.
22	(d) When weighing eight ounces each or lessper box Herring (not including kippered herring in sealed con-	1½ cts.	2 cts.	2½ cts.
41	tainers) packed in oil or otherwise, in sealed containers.  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	20 p.c.	30 p.c.	35 p.c.
43a	included in the weight for duty per pound and Cigarettes, the weight of the paper covering to be	½ ct. 15 p.c.	½ ct. 35 p.c.	½ ct. 35 p.c.
	included in the weight for dutyper pound and	\$3.50	\$4.10 25 p.c.	\$4.10
17	Ale, beer, porter and stout, when imported in bottlesper gallon Provided, that six quart bottles or twelve pint.	15 cts.	50 cts.	25 p.c. 50 cts.
57e 60	bottles shall be held to contain one gallon.  Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:  (a) when in bottles or flasks containing not more	Free	50 cts.	\$1.00
78	than four ounces each	30 p.c.	90 p.c.	90 p.c.

Tariff Item	The second secon	British Preferential Tariff	Inter- mediate 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 exclu-			
	sively to products of such British countries, but not relating to Canadian productsper pound	Free 5 cts.	12½ cts.	15 cts.
178a	Provided, that on importations under the Intermediate or the General Tariff, the rate of duty shall be not less than.  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	SEED OF THE PERSON	27½ p.c.	35 p.c.
	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	nidia nos di Antino de ma	0.45	0.44
180	duty shall be each Photographs, chromos, chromotypes, artotypes, oleo- graphs, paintings, drawings, pictures, decalcomania transfers of all kinds, n.o.p., engravings or prints or	1 ct.	2 cts.	2 cts.
181a	proofs therefrom, and similar works of art, n.o.p., blue prints, building plans, maps, and charts, n.o.p., Pictorial post-cards, greeting cards and similar artis-	12½ p.c.	22½ p.c. 32½ p.c.	22½ p.c. 35 p.c.
107	tic cards or folders	20 p.c.		5 cts.
187 187b	prepared for photographers' use, n.o.p	Free	25 p.c.	30 p.c.
1001	in width or over, for exposure in motion picture cameras	rree	10 p.c.	15 p.c
192b 192d	emery cloth.  Electrical insulating pressboard, not less than .040	12½ p.c.	22½ p.e.	25 p.c.
192d 193 194	inch in thickness  Paper sacks or bags of all kinds, printed or not  Playing cards, in packs or in sheet form, n.o.p.: cards and sheets partly lithographed or printed, for use in	15 p.c.	25 p.c. 30 p.c.	35 p.c. 35 p.c.
	the manufacture of such playing cards.  per pack or equivalen  Provided, that in no case shall the duty under the	5 cts.	7 cts.	8 cts.
195	British Preferential Tariff be in excess of	15 p.c. 17½ p.c.	32½ p.c.	35 p.c.
1071	bordering	1		2 cts.
197b 198	bossed	1/2 p.c.	30 p.c.	35 p.c.
198	pads not printed, papier-maché ware, n.o.p Papeteries, envelopes, and all manufactures of paper	20 p.c.	32½ p.c.	35 p.c.
199f	n.o.p  Hand made papers, not to include mould-made deckle edge papers, valued at not less than 40 cents pe	20 p.c.	32½ p.c.	35 p.c.
219 219a	pound wholesale.  (i) Solutions of peroxides of hydrogen, n.o.p.  Non-alcoholic preparations or chemicals, for disin fecting, dipping, spraying or fumigating, n.o.p.:  (i) When in packages not exceeding three pound	10 p.c. 12½ p.c.	22½ p.c. 22½ p.c.	35 p.c. 25 p.c.
219e	each, gross weight.  (ii) Otherwise  Chloropicrin, ethylene oxide, methyl bromide methyl formate, cyanides, or mixtures containin	Free	25 p.c. 15 p.c.	25 p.c. 15 p.c.
	any of these, for use in combating destructive insect and pests.	S _	Free	Free

Tariff Item	The state of the s	British Preferential Tariff	Inter- mediate Tariff	Genera 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.:—		pline francis pagnat of the fire feetering competition print of fill object to	
	(a) When dry (b) Liquid, when containing not more than two	17½ p.c.	25 p.c.	25 p.c.
228	and one-half per centum of proof spirit Soap powders, powdered soap, mineral soap, and	20 p.c.	40 p.c.	40 p.c.
232d	soap, n.o.p.	20 p.c. 17½ p.c.	32½ p.c. 25 p.c.	32½ p.c. 27½ p.e.
232f	and, per pound	2 cts.	2½ cts.	3 cts.
234	Perfumery, including toilet preparations, non- alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other per- fumed preparations, n.o.p., used for the hair, mouth	15 p.c. 1½ cts.	25 p.c. 2½ cts.	27½ p.e. 3 ets.
235	or skinLiquorice fibres, whether or not dried, cleaned, cut	15 p.e.	40 p.c.	40 p.c.
235a	to size, ground or sifted	Free Free	10 p.c.	15 p.c.
235b 236	Liquorice in rolls or sticks, not sweetened.  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 nankins	Free	12½ p.c. 15 p.c.	17½ p.c. 22½ p.c.
236b 237	and abdominal supports  Spinal braces and parts thereof  (a) Synthetic resin moulding compositions containing synthetic resin derived from phenol and	10 p.c. Free	25 p.c. Free	35 p.c. Free
	formaldehyde or their homologues or mixtures thereof, in powder or granular form	10 p.c.	20 p.c.	20 p.c.
	<ul> <li>(b) Synthetic resin moulding compositions, n.o.p., in powder or granular form.</li> <li>(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</li> </ul>	Free	Free	Free
	further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures. (d) Laminated products of which any synthetic resin or resin-like substance is the chief binding agent, in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, n.o.p.:—	Free	Free	Free
	(i) with a base of paper or of fibreboard (ii) with a base of cotton fabric or other woven	15 p.c.	20 p.c.	25 p.c.
38a	fabric Manufactures of pyroxylin plastics, or of which pyro-	20 p.c.	25 p.e.	30 p.c.
	xylin plastic is the component of chief value, n.o.p 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	10 p.c.	32½ p.c.	40 p.c.
38c	or pressed, when for use in Canadian manufactures. Moulding compositions of cellulose acetate or other	Free	Free	Free
100	derivatives of cellulose, in powder or granular form. Cellulose acetate in sheets not less than five one- thousandths of an inch in thickness, and in rods, bars, tubes and other shapes or sections, not further	Free	Free	Free
	manufactured than moulded, extruded or pressed, when for use in Canadian manufactures	Free	Free	Free

Tariff Item		British Preferential Tariff	Inter- mediate Tariff	General Tariff
238e	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of		in hällelles entern enter	1 11.8 (B.
238f	regenerated cellulose or of cellulose acetate, n.o.p Interlined sheet stock, composed of sheets of cellulose	20 p.c.	30 p.c.	35 p.c.
238g	plastics cemented to cotton fabric	10 p.c.	15 p.c.	17½ p.c.
	channels, tees or other shapes or sections, not fur- ther manufactured than moulded, extruded or pressed, but not including casein button blanks in	Tomas and int	Man was bod of a red your	age of the
241	the rough, when for use in Canadian manufactures. 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	Free	Free	Free
242	batteries, for use exclusively in the manufacture of storage battery plates, in their own factories Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less	Free	Free	Free
0.49	than 14 per cent by weight of titanium dioxide	Free	15 p.c.	15 p.c.
243 244	Dry white lead	15 p.c. 20 p.c.	$27\frac{1}{2}$ p.c. 35 p.c.	30 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			
247	semi-porcelain	Free	20 p.c.	22½ p.c.
247a	and ground and liquid paints, n.o.p	17½ p.c.	27½ p.c.	30 p.c.
248	coated and prepared for oil painting.  Paints and colours, ground in spirits, and all spirit	Free	27½ p.c.	30 p.c.
249	varnishes and lacquers per gallon Varnishes, lacquers, japans, japan driers, liquid driers,	75 cents	\$1.25	\$1.25
250	and oil finish, n.o.p. per gallon and Paris green, dry	10 p.c. Free	20 cts. 25 p.c. 7½ p.c.	20 cts. 30 p.c. 10 p.c.
252	leather dressing, and knife or other polish or com-		25 p.c.	27½ p.c.
254	position, n.o.p			15 n.a.
265e 281b 282b	wholly or in chief part of gums, n.o.p Halibut liver oil, crude or refined Firebrick, n.o.p Saggars, when for use in the manufacture of ceramic	Free Free 7½ p.c.	10 p.c. 20 p.c. 20 p.c.	15 p.c. 22½ p.c. 22½ p.c.
284	products.  Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.	Free	Free	Free
285	earthenware tiles, n.o.p	20 p.c.	32½ p.c.	35 p.c.
286	for mosaic flooring.  Earthenware and stoneware, viz:—demijohns, churns	15 p.c.	27½ p.c.	30 p.c.
287	or crocks, n.o.p.  All tableware of china, porcelain, semi-porcelain, or white granite, but not to include tea-pots, jugs and	20 p.c.	30 p.c.	35 p.c.

Tariff Item	and the state of t	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	similar articles of the type commonly known as			
288	Stoneware and Rockingham ware and earthenware,	Free	35 p.c.	35 p.c.
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware stone	20 p.c.	35 p.c.	35 p.c.
296e	cement, clay or other material, n.o.p.  Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insulating materials for use exclusively in the manufacture of such insulating materials, in their own	15 p.c.	35 p.c.	35 p.c.
306d	Ornamental or decorative marble (not including chips), unicolour or variegated, of colours and/or texture not produced in Canada, rough, hammered, sawn, sand rubbed, chiselled or polished, with or	Free	Free	30 p.e.
316a	and used for interior work in churches.  Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle	Free	Free	35 p.c.
320	stocking for gas lightPlate glass, not bevelled, in sheets or panes not	Free	7½ p.c.	10 p.c.
321	exceeding seven square feet each, n.o.p.  Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty-	Free	20 p.c.	25 p.c.
322 323	five square feet each, n.o.p	Free 17½ p.c.	20 p.c. 30 p.c.	25 p.c. 35 p.c.
326	n.o.p  (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 decembed.	20 p.c.	30 p.c.	35 p.c.
	(ii) Opal glassware, glass tableware, cut glassware	15 p.c.	30 p.c.	32½ p.c.
326a 328a	and illuminating glassware, n.o.p.  Manufactures of glass, n.o.p.  Parts, unfinished, for the manufacture of spectacle	10 p.c. 10 p.c.	30 p.c. 20 p.c.	32½ p.c. 22½ p.c.
339b	and eyeglass frames Collapsible tubes of lead or tin or lead coated with	Free	5 p.c.	5 p.c.
	tin Copper alloys containing boron, for use exclusively as a flux or a deoxidizer in melting non-ferrous	10 p.c.	27½ p.e.	30 p.c.
348a	metals Sculptures in any material, in round or in relief, cast or cut from models prepared in Canada and designed by sculptors domiciled therein, not to include more than two replicas or reproductions of the original model, under such regulations as the Minister may	Free	Free	Free
57	Britannia metal, nickel silver, Nevada and German	Free	Free	Free
62	silver, manufactures of, not plated, n.o.p	15 p.c.	35 p.c.	40 p.c.
68	Clocks, time recorders, clock movements, clockwork	20 p.c.	37½ p.c.	45 p.c.
	Provided, that when imported under the Intermediate or the General Tariff, the duty shall not	15 p.c.	30 p.c.	35 p.c.
69	be less than each.  Parts of clock movements or of clockwork mechan-		50 cts.	50 cts.
	isms, finished or unfinished, not including plates Wrought or puddled iron in the form of billets, bars, rods, sheets, strips or plates	10 p.c.	25 p.c.	25 p.c.
77f ]	over 41 inches in diameter and squares over 4	Free .	e7 00	AM 00
78 1	inches	Free	\$7.00	\$7.00

Tariff Item		British Preferential Tariff	Inter- mediate Tariff	General Tariff
	(b) Not further processed than hammered or	10 = 0	95 n.a	20 n a
	pressed, n.o.p	10 p.c.	25 p.c.	30 p.c.
380	n.o.p Plates of iron or steel, hot or cold rolled:—	10 p.c.	25 p.c.	30 p.c.
382	(c) Flanged, dished or curved, n.o.p	5 p.c.	25 p.c.	30 p.c.
002	(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	\$3.00	\$8.00	\$8.00
	In thickness, n.O.D	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	5 p.c.	12½ p.c.	15 p.c.
385	coated, n.o.p	10 p.c. 10 p.c.	20 p.c. 20 p.c.	25 p.c. 25 p.c.
	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 ex- clusively in the manufacture of saws, in their own		10	101
388d	factories. Iron or steel angles, beams, channels, columns, gir- ders, joists, piling, tees, zees and other shapes or sections, punched, drilled or further manufactured	Free	10 p.c.	12½ p.c.
200	than hot rolled or east, n.o.p	20 p.c.	35 p.c.	40 p.c.
392	ture, n.o.p	17½ p.c.	27½ p.c.	30 p.c.
392a	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a		lender Her	
394	otherwise, in any degree of manufacture, of a weight of 20 tons or over.  Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:		27½ p.c.	30 p.c.
	(a) For railway vehicles, including locomotives and tenders	13 D.C.	27½ p.c.	30 p.c.
396	Pipe, cast, of iron or steel, valued at not more than five cents per poundper ton	\$5.00	\$12.00	\$14.00
396a 397	Pipe, cast, of iron or steel, n.o.p	Free	7½ p.c.	10 p.c.
398a	(d) N.o.p  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.		27½ p.c.	30 p.c.
<b>39</b> 8b	when imported for use exclusively in the manufac- ture or repair of rolls for paper-making machinery. Tubing of iron or steel, not joined, not more than inch in diameter, with one end swaged, or swaged split and spread, but not further manufactured	Free	15 p.c.	30 p.c.
402a	when imported for use in the manufacture of fishing rods	Free	7½ p.c.	15 p.c.
402b	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.

Tariff Item	And the state of t	British Preferential Tariff	Inter- mediate Tariff	General Tariff
407a	exclusively on fur farms, under regulations pre- scribed by the Minister	12½ p.c.	27½ p.c.	30 p.c.
	thereof	15 p.c.	30 p.c.	35 p.c.
409e	(ii) Fruit and vegetable grading, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; egg-graders and egg-cleaners, and complete parts			
<b>4</b> 10b	thereof, not including aluminum parts 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	Free	5 p.e.	10 p.c.
410d	diameter Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural	Free	10 p.c.	12½ p.c.
410e	gas or oil wells	Free	Free	Free
4101	and in prospecting for minerals	5 p.c.	5 p.c.	5 p.c.
410u	mining, metallurgical or quarrying operations 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	5 p.e.	20 p.c.	25 p.c.
410z	the foregoing Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in	12½ p.c.	17½ p.c.	20 p.c.
414c	diameter	5 p.c.	10 p.c.	12½ p.c.
415	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p  Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all	Free	20 p.c.	25 p.c.
415d	the foregoing, including suction hose, n.o.p Sewing machines, with or without motive power incorporated therein; complete parts of sewing	5 p.c.	20 p.c.	25 p.c.
422	machines Street or road rollers and complete parts thereof	5 p.c. Free	15 p.c. 30 p.c.	25 p.c. 30 p.c.
425	Lawn mowers	10 p.c.	30 p.c.	32½ p.c.
427b 427h	Ball and roller bearings.  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	Free	27½ p.c.	35 p.c.

Tariff Item	We will also also a second to the second to	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	sound equipment; complete parts of all the fore- going, not to include electric light bulbs, tubes, or			
430	exciter lamps.  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	Free	15 p.c.	35 p.c.
	per one hundred pounds	25 cts	50 cts.	75 cts.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel  per one hundred pounds	7½ p.c. '	20 p.c.	25 p.c.
<b>4</b> 31b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges,	5 p.c.	75 ets. 27½ p.c.	75 cts. 30 p.c.
431f 431g	hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same Files and rasps Fixed or stationary meters, of a size or capacity not made in Canada, for hydraulic engineering; gauges,	10 p.c. Free	35 p.c. 35 p.c.	35 p.c. 35 p.c.
432	indicators and recorders for water or other liquid levels, volume or flow, of a class or kind not made in Canada	Free 10 p.c.	20 p.c. 27½ p.c.	35 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 tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p	fogt services	27½ p.c.	30 p.c.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or			
434	not Locomotives for use on railways, and chassis, tops,	5 p.c.	25 p.c.	35 p.c.
434a	wheels and bodies for the same, n.o.p	15 p.c.	30 p.c.	35 p.c.
434b	for same; complete parts of the foregoing  Steel wheels for use on railway rolling stock, viz.:—	Free	30 p.c.	35 p.e.
438a	(i) Pressed steel (ii) N.o.p Automobiles and motor vehicles of all kinds, n.o.p.;	7½ p.c. 7½ p.c.	30 p.c. 27½ p.c.	35 p.c. 30 p.c.
	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.
438b	tariff items regularly applicable thereto. Bearings, clutch release; bearings, graphite; bearings, steel or bronze backed, with non-ferrous metal lining; bushings, graphited or oil impregnated; ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; commutator copper segments; commutator insulating end rings; discs of hot rolled steel, spun or forged, with or without center hole, for disc wheels; distributor rotors and cam assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors and parts thereof, not to include battery terminals; gaskets of any material except cork or felt, composite or not; ignition contact points; keys for shafting; lenses of glass for head, tail, dome, signal and cowl or parking lamps, and for light reflectors; lock washers; piston ring castings in the rough, with or without gates and fins removed; rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the			

Tariff Item	e total significant leading to the second significant leading to the secon	British Preferential Tariff	Inter- mediate Tariff	General Tariff
438c	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 therefor	Free	Free	30 p.c.
	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; inistrument bezel assemblies 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 therefor.  (1) Provided, that if the above articles are imported for use as original equipment by a manufacture of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in	Free	20 p.c.	30 p.c.

ariff tem		British Preferential Tariff	Inter- mediate Tariff	General Tariff
	motor vehicles, electric trackless trolley buses or chassis, and provided that not less than fifty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be	Free	Free	25 p.c.
	electric trackless trolley buses or chassis, and provided that not less than sixty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be	Free	Free	25 p.c.
<b>438</b> d	make such regulations, if any, as are deemed necessary for carrying out the provisions of this item. 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.  (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	Free	17½ p.c.	27½ p.c.
	Empire, the rates of duty under this item shall be	Free	7½ p.c.	27½ p.c.
438e	Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:—  (1) Brake linings, and clutch facings whether or not including metallic wires or threads:—  (a) when made from crude asbestos of Empire			
	origin  (b) when made from crude asbestos of non-		25 p.c.	35 p.c.
	Empire origin	15 p.c.	25 p.c.	35 p.c.
	(2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p.	Free	25 p.c.	35 p.c. HEDUI

Tariff Item	100 to 10	British Preferential Tariff	Inter- mediate Tariff	Genera Tariff
	(3) Parts, n.o.p., not electro-plated, whether	There	00	10
438f	finished or not.  Hot rolled strip of iron or steel with rolled or mill edge, of a class or kind not made in Canada, when imported for use in the importer's own factory, in the manufacture of the goods enumerated in tariff items 424 and 438a, or in the manufacture of parts	Free	30 p.c.	40 p.č.
438i	therefor	Free	Free	\$8,00
	trolley bus bodies, motor ambulances and hearses, in their own factories	Free	Free	20 p.c.
439f	Children's carriages, sleds and other vehicles; complete parts of all the foregoing	15 p.c.	30 p.c.	35 p.c.
440m 445f	Engines and complete parts thereof, when imported for use only in the equipment of aircraft	Free	25 p.c.	27½ p.c.
445g 445j	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p Electric motors, and complete parts thereof, n.o.p Electric dry shaving machines for use in removing	15 p.c. 15 p.c.	33½ p.c. 33½ p.c.	37½ p.c. 37½ p.c.
445n	human hair, and complete parts thereof	Free	Free	10 p.c.
446d	Bottles or cylinders of steel for use as high-pressure	Free	25 p.c.	30 p.c.
146f	Cellulose acetate film reinforced with wire mesh	Free Free	20 p.c. 25 p.c.	25 p.c. 35 p.c.
446g 447b	Electric welding apparatus, not including motors Forged steel rolls, hardened and ground, for use	10 p.c.	25 p.c.	30 p.c.
149	exclusively in rolling ferrous or non-ferrous metals	Free	Free	Free
151	Steel wool, including steel wool impregnated with soap or in retail packages containing a cake of soap. Buckles, clasps, eyelets, hooks and eyes, dome, snap	Free	15 p.c.	20 p.c.
	or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p. (not being jewellery)	15 p.c.	27½ p.c.	30 p.c.
451a	(i)Spring-beard needles and latch needles	10 p.c.	30 p.c. \$1.50	35 p.c. \$1.50
451h	(ii) Needles, of any material or kind, n.o.p	10 p.c.		35 p.c. 30 p.c.
<b>451</b> b	(ii) Needles, of any material or kind, n.o.p	10 p.c. 17½ p.c.	30 p.c. 27½ p.c. 10 cts.	

Tariff Item	A supplied to the supplied of	British Preferential Tariff	Inter- mediate Tariff	General Tariff
451d	Papier mâché shoe buttons, shoe eyelets, corset eyelets and corset rivets, shoe eyelet hooks, shoe lace	The second	Free	T
462	wire fasteners Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of	Free	Free	Free
462b	all the foregoing	7½ p.e.	25 p.c.	30 p.c.
465	having studios in Canada equipped for motion pic- ture production	Free	10 p.c.	15 p.c.
469 473a	paper. Machine card clothing. Printing plates of all kinds for periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together, and matrices, metal bases and copper shells therefor, but not to include printing plates and other articles covered by tariff		25 p.c. 20 p.c.	30 p.c. 25 p.c.
4770	item 475	Free	Free	25 p.c.
476	<ul> <li>(i) Surgical instruments of any material and complete parts thereof.</li> <li>(ii) Dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at</li> </ul>		Free	Free
	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			
511b 512	for use in sports, games or athletics, n.o.p Fishing rods	20 p.c. Free	30 p.c. 30 p.c.	35 p.c. 35 p.c.
518	material  Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls,	17½ p.c.	27⅓ p.c.	30 p.c.
519	cue-racks and cue-tips  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	17½ p.c.	30 p.c.	35 p.c.
523b	rough	15 p.c.	37½ p.c.	45 p.c.
523j	coloured, n.o.p	20 p.c.	27½ p.c. 3½ cts.	32½ p.c. 4 cts.
523k	warp and plain weft		27½ p.c. 3½ cts.	32½ p.c. 4 cts.
UZUK	ends and picks of ply yarn per square inch	12½ p.c.	27½ p.c.	32½ p.c.
5231	and, per pound 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		$3\frac{1}{2}$ cts.	4 cts.
524a	not more than 99 Fabrics with cut weft pile, wholly of cotton or of cotton	121 n.c		
529a	and artificial silk.  Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own fac-	5 p.c.		
	tories	7½ p.c.	12½ p.c.	20 p.c.
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own fac-	tal otani V	171	20
	tories	7½ p.c.	17½ p.c.	30 p.c. 4 cts.

Tarif 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	e dankt verval egept i Sudi egept i Sudi egept i Sudi egept i Sudi	turveture lin 1 militia 222 sectors in col efector 2200	
	impregnated, n.o.p. and, per pound	25 p.c.	30 p.c.	35 p.c.
532a	Handkerchiefs, wholly of cotton	15 p.c.	30 p.c.	4 cts. 35 p.c.
532b	woven fabric, wholly of cotton, for covering books	**********	1½ cts.	4 cts.
	and, per pound	15 p.c.	30 p.c. 1½ cts.	35 p.c. 4 cts.
534	Braided wick for candles or tapers, with or without			
	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
	(o) Imported, under such regulations as the Minister may prescribe, for use exclusively in oil-burn-			Free
537a	ing sanctuary lamps Rovings, yarns and warps wholly or in part of vegetable fibres, including yarn twist, cords and twines generally used for packaging and other purposes,	Free	Free	Free
537e	n.o.p., not to contain silk, artificial silk nor wool Rovings, yarns and warps wholly of jute, including yarn twist, cords and twines generally used for	17⅓ p.c.	22½ p.c.	25 p.c.
539	packaging and other purposes, n.o.p	25 p.c.	30 p.c.	32½ p.c.
	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.		elim lo e loc	no p.c.
542b 548	Linen fire-hose, lined or unlined	22½ p.c. 15 p.c.	27½ p.c. 32½ p.c.	35 p.c. 35 p.c.
	ing silk, artificial silk nor wool, n.o.p	25 p.c.	30 p.c.	35 p.c.
648a	Woven dress linens containing not more than 15 p.c. by		1½ cts.	4 cts.
	weight of cotton yarns for decorative effect	Free	30 p.c.	35 p.c.
49c	Haircloth, composed of horse hair in combination		3½ cts.	4 cts.
51	Yarns, composed wholly or in part of wool or hair but	17½ p.c.	27½ p.c.	30 p.c.
	not containing silk or artificial silk, n.o.p	15 p.c. 6 cts.	20 p.c. 20 cts.	22½ p.c.
551a	Yarns and warps composed wholly of wool or in part of wool or hair, imported by manufacturers for use	0 005.	20 008.	22½ cts.
	exclusively in their own factories, n.o.p	10 p.c.	17½ p.c.	20 p.c.
52	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or	5 cts.	15 cts.	17½ cts.
	other fabric or material	15 p.c. 5 cts.	22½ p.c. 17½ cts.	25 p.c.
53	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles			20 cts.
54	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, non when	20 p.c. 5 cts.	30 p.c. 25 cts.	35 p.c. 30 cts.
	imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada and, per pound	17½ p.c.	25 p.c.	30 p.c.
54b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p	7½ cts. 22½ p.c.	17½ cts. 35 p.c.	20 cts. 40 p.c.
	and, per pound	12 cts.	30 cts.	35 cts.

Cariff Item		British Preferential Tariff	Inter- mediate 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.  Filter press cloth of wool	20 p.c.	35 p.c. 30 cts.	40 p.c. 35 cts.
	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.
556b	Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories	Free	35 p.c.	40 p.c.
557b	and, per pound 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,			35 cts.
558c	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. 22½ p.c.	10 p.c. 25 p.c.
560a	not less than 10,000 yards	12½ p.c. 22½ p.c.	22½ p.c. 40 p.c.	25 p.c. 45 p.c.
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		10 cts.	10 cts.
565	in chief part by weight of silk, n.o.p	2/2 p.c.	40 p.c. 40 cts.	45 p.c. 40 cts.
566	not, nets, nettings and bobinet, n.o.p	22½ p.c.	32½ p.c.	35 p.c.
568	exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres Knitted garments, knitted underwear and knitted goods, n.o.p	20 p.c.	32½ p.c. 35 p.c.	35 p.c. 45 p.c.
568a	Socks and stockings:—  (i) of wool	20 p.c.	25 cts. 32½ p.c. \$1.35	35 p.c. \$1.50
568b	(ii) n.o.p	20 p.c.	32½ p.c. \$1.35 25 p.c.	35 p.c. \$1.50 45 p.c.
569(i) 569(ii)	felt, under such regulations as the Minister may prescribe	001	30 p.c. 30 p.c.	35 p.c. 35 p.c.

SCHEDULE

Tariff Item	well-and Theresides	British Preferential Tariff	Inter- mediate Tariff	General Tariff
69b	Hat sweats, cap peaks, stiffening bands for the inside of hats and caps, hatters' tips and sides when cut to shape, imported by manufacturers for use exclusive- ly in the manufacture of hats and caps, in their own			a Sheki Ladi
572	factories Oriental and imitation Oriental rugs or carpets and	Free	Free	Free
573	carpeting, carpets and rugs, n.o.p	30 p.c.	35 p.c. 15 cts.	40 p.c. 20 cts.
	linoleum, and cork matting or carpetsand, per pound	15 p.c.	32½ p.c.	35 p.c. 4 cts.
577 578	Collars and cuffs manufactured from cellulose plastics with or without cotton interlining	Free	20 p.c.	25 p.c.
588a	Gas for heating, cooking or illuminating, imported by	22½ p.c.	30 p.c. 6 cts.	45 p.c. 6 cts.
597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor;			
604	and mechanical piano and organ players Belting leather in butts or bends; and all leather	15 p.c.	27½ p.e.	30 p.c.
604a	further finished than tanned, n.o.p	7⅓ p.c.	27½ p.c.	27½ p.c.
	leather	Free	27½ p.c.	27½ p.c.
604b 607	Sole leather Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufac- turing gloves or leather clothing, in their own	12½ p.c.	27½ p.c.	27½ p.c.
507 (Part 2)	factories.  Leather, consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather	Free	7½ p.c.	10 p.c.
607a	clothing, in their own factories  Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their	Free	15 p.c.	20 p.c.
608	own factories Leather, not further finished than tanned, and skins,	Free	15 p.c.	15 p.c.
610 610a 611a	n.o.p Belting, n.o.p Belting of camel's hair, for machinery Boots, shoes, slippers and insoles of any material,	5 p.c. 15 p.c. 7½ p.c.	17½ p.c. 25 p.c. 27½ p.c.	20 p.c. $27\frac{1}{2}$ p.c. $27\frac{1}{2}$ p.c.
612	n.o.p Harness and saddlery, including horse boots, n.o.p	22½ p.c. 17½ p.c.	35 p.c. 27½ ρ.c.	40 p.c. 30 p.c.
312a 316	English type saddles Rubber, crude, caoutchouc or India-rubber, unmanu- factured; powdered rubber and rubber or gutta percha waste or junk; and recovered rubber and	10 p.c.	27½ p.c.	30 p.c.
616d	Hard rubber, in strips or sheets, not less than one-	Free	Free	Free
316e	sixteenth of an inch in thickness, or in rods or tubes, but not further manufactured	Free	15 p.e.	20 p.c.
318a	of an inch in thickness, but not further manufactured Comb blanks of hard rubber, not further manufactured than pressed and vulcanized, when imported by manufacturers of hard rubber combs.	Free	Free	Free
618c	for use exclusively in the manufacture of hard rubber combs, in their own factories	Free	Free	Free
	not but not printed, lithographed or embossed, when for use in Canadian manufactures	Free	5 p.c.	20 p.c.

Tariff Item	The Control of Control	British Preferential Tariff	Inter- mediate Tariff	General Tariff
619a	India-rubber clothing and clothing made from water-	25 p.c.	30 p.c.	35 p.c.
322	proofed cotton fabrica. And, in addition, on raincoats. each Trunks, valises, hat boxes, carpet bags, tool bags,	20 p.c.	50 cts.	50 cts.
323	and baskets of all kinds, n.o.p	15 p.e.	40 p.c.	40 p.c.
24	satchels, reticules, card cases, purses, pocket-books, fly books and parts thereor.  Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds;	15 p.c.	40 p.c.	40 p.c.
04-	statues and statuettes of any material, n.o.p	20 p.c. 10 p.c.	$27\frac{1}{2}$ p.c. $30$ p.e.	30 p.c. 40 p.c.
24a 24b	(i) Dolls; toys of all kinds, n.o.p	Free	27½ p.c.	30 p.c.
28 47	Braces or suspenders, and finished parts thereof Jewellery of any material, for the adornment of the	15 p.c.	30 p.c.	35 p.c.
52	person, n.o.p	25 p.c.	37½ p.c.	45 p.c.
02	being iewellery	10 p.c.	25 p.c.	271 p.c.
553	Brushes of all kinds	15 p.c. 12½ p.c.	30 p.c. 25 p.c.	40 p.c. 27½ p.c.
355 355a 356	Lead pencils and crayons.  Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and	10 p.c.	35 p.c.	35 p.c.
	cases for the same, smokers' sets and cases there- for, and tobacco pouches	17½ p.c.	32½ p.c.	35 p.c.
357	Mouthpieces of hard rubber in the rough, aluminum pipe fitments, 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	25 p.c.
	three months from date of importation per linear foot	Free	3 cts.	3 cts.
59	Photographic dry plates	15 p.c.	27½ p.c.	30 p.c.
663f 670	feeding of animals	Free	25 p.c.	25 p.c.
390a	abrasives; manufactures of emery or of artificial abrasives, n.o.p  Casual donations sent by persons abroad to friends in Canada, or brought into Canada personally by non-residents as gifts to friends, and not being advertising matter, tobacco or alcoholic beverages, when the value thereof does not exceed five dollars in any one case, under such regulations as may be		25 p.c.	30 p.c.
	prescribed by the Minister	Free	Free	Free
693	(i) Articles imported by or for public museums, public libraries, universities, colleges or schools, and which are to be placed in such institutions as exhibits, under regulations prescribed by the			
	Minister.  (ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of importation, under such regulations, including proof of	Dec Property	Free	Free
	antiquity, as may be prescribed by the Minister (iii) Antiquities (other than spirits or wines) pro- duced more than 100 years prior to date of im- portation, under such regulations, including proof of antiquity, as may be prescribed by the	Free	Free	Free
	proof of antiquity, as may be prescribed by the Minister		l	l

#### SCHEDULE A—Concluded

Tariff Item	Control of the second s	British Preferential Tariff	Inter- mediate Tariff	General Tariff
709	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.  (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.  (b) Bags, barrels, bottles, boxes, carboys, cartons,	Free	Free	Free
	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.	Free	Free	Free
710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:—  (b) Usual coverings containing goods, not machinery, subject to any ad valorem duty, when not included in the invoice value of the goods			
	(bb) Usual coverings containing machinery subject to any ad valorem duty, when not included	10 p.c.	20 p.c.	20 p.e.
09	in the invoice value of the goods they contain  Cocoa residues, containing not more than five per cent by weight of fat, when imported by manufac- turers of chemicals for use in the manufacture of	5 p.c.	15 p.c.	20 p.c.

# SCHEDULE B.

Item No.	· Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1060	Paper of all kinds	When used by the publisher or printer in Canada in the production of periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire-stitched or otherwise fastened together.	
1063	Materials, including all parts	When used in the production of engines for use exclusively in the equipment of aircraft	

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