

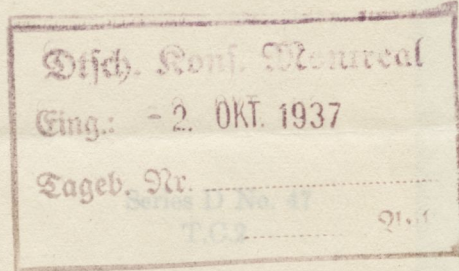


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DEPARTMENT OF NATIONAL REVENUE
CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO
"COMMISSIONER OF CUSTOMS"
REFER TO FILE No. 194350

OTTAWA, 1st October, 1937.
CANADA



Dr. Anton Wagner,
Commercial Attache,
German Consulate General,
1440 St. Catherine St. W.,
MONTREAL, Quebec.

Subject: Articles of
Synthetic Resin.

Dear Sir,

MEMORANDUM

In reply to your letter of the 29th ultimo, I may state that the term "finished articles made of synthetic resin" is rather indefinite and before advising you definitely the Department would require full information as to the nature of the articles and probably samples for examination.

There is, however, enclosed for your information a copy of Memorandum Series D. No. 47 T.C. 2 and you are referred to Tariff Item 237(c). The "other shapes or sections" under this item are held to be primary shapes of the same class as the shapes specifically enumerated in the tariff item.

Articles of synthetic resin not covered by Tariff Item 237(c) are probably dutiable under Tariff Item 711 at 25% ad valorem, Intermediate Tariff, less a discount of 10% when imported from Germany under Treaty Regulations, unless they are articles which are specifically enumerated in the Tariff, e.g., fancy cases and insulators.

These articles on importation are subject to the consumption or sales tax of 8%, unless imported under sales tax license number and certificate, and the special Excise tax of 3%. Both these taxes are levied on the Customs duty paid value.

Yours truly,

for Commissioner of Customs.

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA

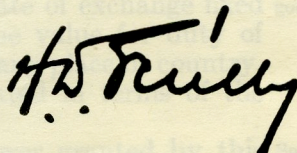
OTTAWA, April 12, 1937.

To Collectors of Customs and Excise:

TARIFF AMENDMENTS

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

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



Commissioner of Customs.

1 GEORGE VI.

CHAP. 25.

An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

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

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.

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.

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

(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.”

Special or dumping duty.

1 GEORGE VI.

CHAP. 26.

An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

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

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.

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.”

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

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),

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	15 p.c.	30 p.c.	35 p.c.
8a	10 p.c.	30 p.c.	35 p.c.
23			
	12½ p.c.	27½ p.c.	35 p.c.
	2½ cts.	2½ cts.	2½ cts.
	12½ p.c.	22½ p.c.	25 p.c.
65			
90			
	15 p.c.	32½ p.c.	35 p.c.
105a	Free	Free	Free
105b	10 p.c.	17½ p.c.	30 p.c.
105d	2 cts.	3¾ cts.	5 cts.
105e	20 p.c.	35 p.c.	35 p.c.
120			
	3½ cts.	5 cts.	6 cts.
	2½ cts.	4 cts.	4½ cts.
	2 cts.	3 cts.	3½ cts.
	1¼ cts.	2 cts.	2½ cts.
122	20 p.c.	30 p.c.	35 p.c.
141			
	½ ct.	½ ct.	½ ct.
	15 p.c.	35 p.c.	35 p.c.
143a	\$3.50	\$4.10	\$4.10
		25 p.c.	25 p.c.
147	15 cts.	50 cts.	50 cts.
157c	Free	50 cts.	\$1.00
160			
	30 p.c.	90 p.c.	90 p.c.
178			

SCHEDULE A—Continued

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

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
288	Free	35 p.c.	35 p.c.
	20 p.c.	35 p.c.	35 p.c.
289	15 p.c.	35 p.c.	35 p.c.
296e	Free	Free	30 p.c.
306d	Free	Free	35 p.c.
316a	Free	7½ p.c.	10 p.c.
320	Free	20 p.c.	25 p.c.
321	Free	20 p.c.	25 p.c.
322	17½ p.c.	30 p.c.	35 p.c.
323	20 p.c.	30 p.c.	35 p.c.
326	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.
330b	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.
368	20 p.c.	37½ p.c.	45 p.c.
	15 p.c.	30 p.c.	35 p.c.
369		50 cts.	50 cts.
377e	10 p.c.	25 p.c.	25 p.c.
377f	Free		
378	Free	\$7.00	\$7.00

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Inter-mediate 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, dishd or curved, n.o.p.
382	5 p.c.	25 p.c.	30 p.c.
			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.
	\$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.
	\$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 ¾ 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.	35½ 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.	25½ 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	Inter-mediate Tariff	General Tariff
438c	Free	Free	30 p.c.
<p>foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies; steel bolts, capped with stainless steel; switches for lamps, heaters and defrosters and parts thereof; vacuum control assemblies; vulcanized fibre in sheets, rods, strips and tubing; all of the foregoing when of a class or kind not made in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424 and 438a, or for use in the manufacture of parts thereof.....</p> <p>Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames and steel shapes for the manufacture thereof; cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base, and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators; electric gear shift switches and parts thereof; engine speed governor units and parts thereof; front axle cross channel king pin support section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts thereof; gasoline gauges and parts thereof; hinges and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of metal tubing, rigid or flexible, covered or not, with or without fittings, and tubing therefor, for fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil, and parts thereof; radiator, hood and other grills, assembled or not, but not polished nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gauges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes thereof; 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>	Free	20 p.c.	30 p.c.
<p>(1) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles,</p>			

SCHEDULE A—Continued

Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
motor vehicles, electric trackless trolley buses or chassis, and provided that not less than fifty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....	Free	Free	25 p.c.
(2) Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought exceeds ten thousand automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than sixty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....	Free	Free	25 p.c.
Provided that from and after March 31, 1938, the words "sixty-five" shall be substituted for the word "sixty" in the immediately preceding proviso;			
(3) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438d Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive shafts; universal joints; steel road wheels; and complete parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....	Free	17½ p.c.	27½ p.c.
(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....	Free	7½ p.c.	27½ p.c.
(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438e Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:—			
(1) Brake linings, and clutch facings whether or not including metallic wires or threads:—			
(a) when made from crude asbestos of Empire origin.....	Free	25 p.c.	35 p.c.
(b) when made from crude asbestos of non-Empire origin.....	15 p.c.	25 p.c.	35 p.c.
(2) Automobile and motor vehicle engines, striped, n.o.p., and complete parts thereof, n.o.p.....	Free	25 p.c.	35 p.c.

SCHEDULE A—Continued

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

SCHEDULE A—Continued

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

SCHEDULE A—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.....	25 p.c.	30 p.c.	35 p.c.
	and, per pound		4 cts.	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		¾ cts.	4 cts.
549c	Hairecloth, 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
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 fitments, and pipe bowls moulded from briarwood dust, and briarwood bowls not further processed than trazed, 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	Free	Free
 per linear foot	Free	3 cts.	3 cts.
659	Photographic dry plates.....	15 p.c.	27½ p.c.	30 p.c.
663f	Iodised mineral salts, for use exclusively in the feeding of animals.....	Free	25 p.c.	25 p.c.
670	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.....	10 p.c.	25 p.c.	30 p.c.
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	(a) Goods, including containers or coverings as specified in part (b) of this item, the growth, produce or manufacture of Canada, after having been exported therefrom.....	Free	Free	Free
	<p>(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for use in railway cars, upon which duty has once been paid.....</p> <p>All the foregoing under such regulations as the Minister may prescribe;</p> <p>Provided that the goods are returned to the exporter thereof within five years from the time of exportation, without having been advanced in value or improved in condition by any process of manufacture or other means, or combined with any other article abroad;</p> <p>Provided also that any goods described in this item, upon which an allowance of drawback has been made, shall not be admitted to entry thereunder except upon payment of duties equal to the drawback allowed;</p> <p>Provided further that any of such goods manufactured in bond or under Excise regulations in Canada and exported shall not be admitted to entry except upon payment of the Customs or Excise duties to which they would have been liable had they not been exported from Canada.</p>	Free	Free	Free
710	<p>Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:—</p> <p>(b) Usual coverings containing goods, not machinery, subject to any ad valorem duty, when not included in the invoice value of the goods they contain.....</p> <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	Cocoa residues, containing not more than five per cent by weight of fat, when imported by manufacturers of chemicals for use in the manufacture of theobromine and caffeine, in their own factories....	Free	Free	Free

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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