

# 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.

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

Difch. Ronf. Montreal Ging.: - 2. OKT. 1937 Lageb. Nr.

Subject: Articles of Synthetic Resin.

Dear Sir,

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,

no annem

for Commissioner of Customs.

File No. 193103

Series D No. 47 T.C.2

#### MEMORANDUM

#### DEPARTMENT OF NATIONAL REVENUE, CANADA

Оттаwa, 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.

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ng you explicible shall not be grouper than the

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Commissioner of Customs.

# **1 GEORGE VI.**

#### CHAP. 25.

#### An Act to amend the Customs Tariff.

#### [Assented to 10th April, 1937.]

IS MAJESTY, by and with the advice and consent of 6, 37: the Senate and House of Commons H IS MAJESTY, by and with the advice and consent of 1934, cc. 32, the Senate and House of Commons of Canada, enacts 49; 1935, c. 28; as follows:-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 Rate of law, the Governor in Council may, from time to time exchange on appreciated and as occasion requires, and without having regard currency in to the requirements of section fifty-five of the Customs value for Act, order and direct, subject to such exceptions as duty of imported may be made, what shall be the rate of exchange fixed goods. 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 Special or subsection, the Governor in Council shall have fixed dumping duty. 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;

11.5., C. 44, 1928, c. 17; 1929, c. 39; 1930 (1st Sess.) c. 13; 1930 (2nd

Sess.), c. 3;

1931, c. 30;

#### GEORGE VI. 1

### CHAP. 26.

#### An Act to amend the Customs Tariff.

[Assented to 10th April, 1937.]

1931, c. 30; 1932, c. 41; IS Majesty, by and with the advice and consent of the 1932-33, cc. 6, Senate and House of Commons of Canada, enacts as <sup>37</sup>; 1934, cc. 32, follows:--49:

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 amended. 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), 121 383(d),

1935, c. 28; 1936, c. 31.

R.S., c. 44; 1928, c. 17; 1929, c. 39;

Sess.), c. 3;

1930 (1st Sess.), c. 13; 1930 (2nd

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.

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**3.** Schedule B to the said Act, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine 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.

# Customs Tariff. Chap. 26.

# SCHEDULE A.

Tariff Item	Pritish Inter- Pritish Inter- Tariff Tariff	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 co fectionery, coated with or containing chocolate, t weight of the wrappings and cartons to be includ in the restrict reductu	n- ne ed	30 p.c. 30 p.c.	35 p.c. 35 p.c.
	in the weight for dutyand, per pour	ad $2\frac{1}{2}$ cts.	$27\frac{1}{2}$ p.c. $2\frac{1}{2}$ cts.	$\begin{array}{c} 35 \text{ p.c.} \\ 2\frac{1}{2} \text{ cts.} \end{array}$
65 90	Biscuits, not sweetened		22 <sup>1</sup> / <sub>2</sub> p.c.	25 p.c.
105a	other manner, n.o.p. Lemon, orange, grapefruit and citron rinds, sulphur	. 15 p.c.	$32\frac{1}{2}$ p.c.	35 p.c.
-004	or in brine	Free	Free	Free
105b	Olives and cherries, sulphured or in brine, not bottl Jellies, jams, marmalades, preserves, fruit butte		17½ p.c.	30 p.c.
105d 105e	and condensed mince meatsper pour Fruits and peels, crystallized, glacé, candied drained; cherries and other fruits of crème	d 2 cts.	$3\frac{3}{4}$ cts.	5 cts.
120	and the market is and the flavour and the flavour and the second	20 p.c.	35 p.c.	35 p.c.
	for duty: (a) When weighing over twenty ounces	( l'omondo son	integras glutos na naterial en	180 dilipte
	and not over thirty-six ounces eachper b (b) When weighing over twelve ounces	$\begin{array}{c} \text{ox}  3\frac{1}{2} \text{ cts.} \end{array}$	5 cts.	6 cts.
	and not over twenty ounces eachper b (c) When weighing over eight ounces	$\begin{array}{c} \text{ox}  2\frac{1}{2} \text{ cts.} \end{array}$	4 cts.	$4\frac{1}{2}$ cts.
-0	and not over twelve ounces each per b (d) When weighing eight ounces each or	ox 2 cts.	3 cts.	$3\frac{1}{2}$ cts.
122	less	$\begin{array}{c} \text{ox}  1\frac{1}{4} \text{ cts.} \\ \text{n-} \end{array}$	2 cts.	$2\frac{1}{2}$ cts.
122	tainers) packed in oil or otherwise, in sealed co tainers.		30 p.c.	35 p.c.
141	Sugar candy and confectionery, n.o.p., includi sweetened gums, candied pop-corn, candied nut flavouring powders, custard powders, jelly powder sweet-meats, sweetened breads, cakes, pies, pu dings and all other confections containing suge the weight of the wrappings and cartons to	ng s, s, d- r, be	eras apec, sinse o ry cloth ical impigui in thickness suckson ha	1921b Panda env 1924b Electr 193 196 Electr
	included in the weight for dutyper pour	d 15 p.c.	<sup>1</sup> / <sub>2</sub> ct. 35 p.c.	<sup>1</sup> / <sub>2</sub> ct. 35 p.c.
143a	Cigarettes, the weight of the paper covering to lincluded in the weight for dutyper pour an	d \$3.50	\$4.10 25 p.c.	\$4.10 25 p.c.
147	Ale, beer, porter and stout, when imported bottles	n 15 cts.	50 cts.	50 cts.
157c 160	Isopropyl alcohol	h is	50 cts.	\$1.00
	than four ounces each	. 30 p.c.	90 p.c.	90 p.c.
178	Advertising and printed matter, viz:—Advertisin pamphlets, advertising show cards, illustrate advertising periodicals; price books, catalogues an price lists; advertising almanacs and calendar patent medicine or other advertising circulars, fl sheets or pamphlets; advertising chromos, chrome types, oleographs or like work produced by an process other than hand painting or drawing, an	d d s; y y-	windowski Bolesalow Bolesalow Bolesalow Windowski Windowski O Otheria Windowski Window	

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### Chap. 26. Customs Tariff. 1 GEO. VI.

## SCHEDULE A—Continued

Tariff Item	T and Tradi	British Preferential Tariff	Inter- mediate Tariff	General Tariff
238e	Regenerated cellulose, and cellulose acetate, trans- parent, in sheets, not printed, and manufactures of	entioni and inded of mor		120 All
238f	regenerated cellulose or of cellulose acetate, n.o.p	20 p.c.	30 p.c.	35 p.c.
	Interlined sheet stock, composed of sheets of cellulose plastics cemented to cotton fabric	10 p.c.	15 p.c.	17 <sup>1</sup> / <sub>2</sub> 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 fur- ther manufactured than moulded, extruded or pressed but not including casein button blanks in	tis, s.o.p.> tis, s.o.p.> per central of per central of per central of		209 Bonz
241	pressed, but not including casein button blanks in 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	Free	Free	Free
243 244 246	and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide Dry white lead White lead ground in oil Oxides, fireproofs, rough stuff, fillers, laundry blue-	Free 15 p.c. 20 p.c.	15 p.c. 27½ p.c. 35 p.c.	15 p.c. 30 p.c. 37½ p.c.
<b>24</b> 6b	ing, and colours, dry, n.o.p. Stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring con- stituents in the manufacture of vitreous enamels and pottery glazes; finely divided metals or com-	12½ p.c.	20 p.c.	22½ p.c.
	pounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or	Terr	20	221 m c
247	semi-porcelain Liquid fillers, anti-corrosive and anti-fouling paints.	Free	20 p.c.	$22\frac{1}{2}$ p.c.
247a	and ground and liquid paints, n.o.p 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,	17½ p.c.	27 <u>1</u> 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.
	varnishes and lacquers, japans, japan driers, liquid driers,	75 cents	\$1.25	\$1.25
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.pper gallon	15 cts.	20 cts.	20 cts.
250 252	and Paris green, dry Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or com-	10 p.c. Free	25 p.c. 7½ p.c.	30 p.c. 10 p.c.
254	position, n.o.p., 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	12 <sup>1</sup> / <sub>2</sub> p.c.	25 p.c.	27½ p.c.
265c 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. $22\frac{1}{2}$ p.c. $22\frac{1}{2}$ 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 Tiles or blocks of earthenware or of stone prepared	20 p.c.	321 p.c.	35 p.c.
286	for mosaic flooring. Earthenware and stoneware, viz:-demijohns, churns	15 p.c.	27½ p.c.	30 p.c.
	or crocks, n.o.p.	20 p.c.	30 p.c.	35 p.c.

# Customs Tariff. Chap. 26.

# SCHEDULE A—Continued

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Tariff Item	Inter- Internation Internation Internation	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	similar articles of the type commonly known as	lessecong ter		
288	earthenwareStoneware and Rockingham ware and earthenware,	Free	35 p.c.	35 p.c.
289	n.o.p. Baths, bathtubs, basins, closets, lavatories, urinals,	20 p.c.	35 p.c.	35 p.c.
296e	sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p	15 p.c.	35 p.c.	35 p.c.
2000	ground, when imported by manufacturers of insula- ting materials for use exclusively in the manufac-	more than		
	ture of such insulating materials, in their own factories.	Free	Free	30 p.c.
<b>30</b> 6d	Ornamental or decorative marble (not including chips), unicolour or variegated, of colours and/or	1100	1100	00 p.c.
	texture not produced in Canada, rough, hammered, sawn, sand rubbed, chiselled or polished, with or	h paint, tac, d		1
	without design thereon, when specially imported and used for interior work in churches	Free	Free	35 p.c.
316a	Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle	oop, baad ap		
320	stocking for gas light Plate 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	Free	20 p.c.	25 p.c.
	seven square feet each, and not exceeding twenty- five square feet each, n.o.p	Free	20 p.c.	25 p.c.
322 323	Plate glass, n.o.p. Silvered glass, bevelled or not and framed or not,	17½ p.c.	30 p.c.	35 p.c.
326	(i) Demijohns or carboys, bottles, flasks, phials.	20 p.c.	30 p.c.	35 p.c.
	jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.; decanters and	ing, tees, sed		6
	machine-made tumblers of glass, not cut nor decorated, n.o.p.	15 p.c.	30 p.c.	32½ p.c.
326a	<ul> <li>(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.</li> <li>Manufactures of glass, n.o.p.</li> </ul>	10 p.c. 10 p.c.	30 p.c. 20 p.c.	321 p.c. 221 p.c.
328a	Parts, unfinished, for the manufacture of spectacle and eyeglass frames	Free	5 p.c.	5 p.c.
339b	Collapsible tubes of lead or tin or lead coated with tin.	10 p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
342a	Copper alloys containing boron, for use exclusively as a flux or a deoxidizer in melting non-ferrous	19. 1.0.9., 20.4 	nd eize bus a poul lo loom	
348a	metals Sculptures in any material, in round or in relief, cast	Free	Free	Free
	or cut from models prepared in Canada and designed by sculptors domiciled therein, not to include more	liner	100 87 1000 G	
	than two replicas or reproductions of the original model, under such regulations as the Minister may	T	T	THE .
57	prescribe. Britannia metal, nickel silver, Nevada and German	Free	Free	Free
362	silver, manufactures of, not plated, n.o.p Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver,	15 p.c.	35 p.c.	40 p.c.
368	Clocks, time recorders, clock movements, clockwork	20 p.c.	37½ p.c.	45 p.c.
0.0.0	mechanisms, and clock cases Provided, that when imported under the Inter-	15 p.c.	30 p.c.	35 p.c.
	mediate or the General Tariff, the duty shall not be less thaneach		50 cts.	50 cts.
369	Parts of clock movements or of clockwork mechan- isms, finished or unfinished, not including plates	10 p.c.	25 p.c.	25 p.c.
377e	Wrought or puddled iron in the form of billets, bars, rods, sheets, strips or plates Bars or rods, of iron or steel, hot rolled, viz:—Rounds	Free		
377f	over 47 inches in diameter and squares over 4	ande on anne	to provide an	Kook Vices
378	inches	Free	\$7.00	\$7.00
	weighing less than 60 pounds per lineal yard:-		Constants of	

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# SCHEDULE A—Continued

Tariff Item	intere faith and a second seco	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	(b) Not further processed than hammered or	and the second		
	pressed, n.o.p	10 p.c.	25 p.c.	30 p.c.
200	n.o.p	10 p.c.	25 p.c.	30 p.c.
380	Plates of iron or steel, hot or cold rolled:	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.pper 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:	5 p.c.	12 <sup>1</sup> / <sub>2</sub> p.c.	15 p.c.
	(e) Coated with paint, tar, asphaltum or otherwise	ment) of boost	one ton erun	at the second
	(f) Coated with vitreous enamel, n.o.p	5 p.c. 10 p.c.	12½ p.c. 20 p.c.	15 p.c. 25 p.c.
385	(g) Corrugated, coated or not Sheets, plates, hoop, band or strip, of iron or steel,	10 p.c.	20 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	al holorat		10 pro:
	the Minister:	ada in site and an ada in ballove	o ing paning s	alt the
	(h) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured	hit cibes to	n oakups aa. 1947 maana a	
	than cut to shape, without indented edges, when imported by manufacturers of saws for use ex-	ANNI, Mahana		822
	clusively in the manufacture of saws, in their own factories.	Free	10 p.c.	12½ p.c.
<b>3</b> 88d	Iron or steel angles, beams, channels, columns, gir-	seals to all	d bas ma	123 p.c.
	ders, joists, piling, tees, zees and other shapes or sections, punched, drilled or further manufactured	00	05	10
392	Forgings, of iron or steel, in any degree of manufac-	20 p.c.	35 p.c.	40 p.c.
392a	ture, n.o.p Forgings of iron or steel, in any degree of manufacture,	$17\frac{1}{2}$ p.c.	27½ p.c.	30 p.c.
	hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or	for the ma		THE FREE
	otherwise, in any degree of manufacture, of a weight of 20 tons or over	Free	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
394	Axles and axle bars, n.o.p., and axle blanks, and parts	1100	212 p.o.	- 00 p.c.
	(a) For railway vehicles, including locomotives	F1	0.51	Stiller International
396	Pipe, cast, of iron or steel, valued at not more than	$7\frac{1}{2}$ p.c.	27½ p.c.	30 p.c.
396a	five cents per poundper ton Pipe, cast, of iron or steel, n.o.p	\$5.00 Free	12.00 $7\frac{1}{2}$ p.c.	\$14.00 10 p.c.
397	Pipes and tubes, of wrought iron or steel, plain or coated:-	aciteinen da	e mine jeb	10 1
000-	(d) N.o.p	$12\frac{1}{2}$ p.c.	271 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	a 200 An anto 1 al 10 Aliaite ar in 1	oste, manufac les consistin	
	cents per pound; steel tubes, welded or seamless, more than $10\frac{1}{2}$ inches in diameter, with plain ends,	p.; measized	Strware, 11.0	
	when imported for use exclusively in the manufac- ture or repair of rolls for paper-making machinery	Free	15 p.c.	30 p.c.
<b>39</b> 8b	Tubing of iron or steel, not joined, not more than $\frac{1}{16}$ inch in diameter, with one end swaged, or swaged,	toght and e	ade Theirces	
.830	split and spread, but not further manufactured,		nailt iest a	
0.0	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	ell, pi nori bu	1 . K.	
402b	steel, coated or not Woven netting, of iron or steel, coated, made from	20 p.c.	35 p.c.	35 p.c.
00	wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches,			
- 111	with specially strengthened joints, when for use	abase to confi		

# Customs Tariff. Chap. 26. 9

### SCHEDULE A—Continued

Tariff Item	Professor Professor Professor Tariff	British Preferential Tariff	Inter- mediate Tariff	General Tarifi
407a 409e	<ul> <li>exclusively on fur farms, under regulations prescribed by the Minister</li> <li>Chains, of iron or steel, n.o.p., and complete parts thereof</li></ul>	12½ p.c. 15 p.c.	27½ p.c. 30 p.c.	30 p.c. 35 <sub>-</sub> p.c.
<b>4</b> 10b	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 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	n noti lo a solució trut i	5 p.c.	10 p.c.
410d	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 $10\frac{1}{2}$ inches or less in diameter Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for	Free	10 p.c.	12½ p.c.
410e	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 gas or oil wells	Free	Free	Free
4101	designed for use in drilling wells two thousand feet and more in depth and four inches or more in diam- eter, and for use in raising and lowering casing more than four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal	5 p.c.	5 p.c.	5 p.c.
410u	augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in 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	5 p.c.	20 p.c.	254p.c.
410z	roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all 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	12½ p.c.	17½ p.c.	20 p.c.
	for gas, nor pipes and valves 10 <sup>1</sup> / <sub>2</sub> inches or less in diameter	5 p.c.	10 p.c.	12½ p.c.
414c	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.	Free	20 p.e.	25 p.c.
415 415d	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all 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.
422 425 427b 427h	machines. Street or road rollers and complete parts thereof Lawn mowers. 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	5 p.c. Free 10 p.c. Free	15 p.e. 30 p.e. 30 p.e. 27½ p.e.	25 p.c. 30 p.c. 32 <del>4</del> p.c. 35 p.c.

PART I-9

Tariff Item	daibiti ataliata Inter- Inter- Inter-	British Preferential Tariff	Inter- mediate Tariff	General Tariff
430	sound equipment; complete parts of all the fore- going, not to include electric light bulbs, tubes, or exciter lamps Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n.o.p.; nut	Free	15 p.c.	35 p.e.
	and bolt blanks, of iron or steel per one hundred pounds and	$25 \text{ cts.} 7\frac{1}{2} \text{ p.c.}$	50 cts. 20 p.c.	75 cts. 25 p.c.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel per one hundred pounds	75 cts.	75 cts.	75 cts.
431b	and Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools,	5 p.c.	27½ p.c.	30 p.c.
431f 431g	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, indicators and recorders for water or other liquid	10 p.c. Free	35 p.c. 35 p.c.	35 p.c. 35 p.c.
432	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.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel	17 <sup>1</sup> / <sub>2</sub> p.c.	32½ p.c.	35 p.c.
432d	Manufactures of tinplate, painted, japanned, decor- ated or not, and manufactures of tin, n.o.p	15 p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or	n tool and tool and too	a correct to de	
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 Motor rail cars or units for use on railways, and chassis	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.c.
438a	(i) Pressed steel (ii) N.o.p Automobiles and motor vehicles of all kinds, n.o.p.;	$7\frac{1}{2}$ p.c. $7\frac{1}{2}$ p.c.	30 p.c. 27½ p.c.	35 p.c. 30 p.c.
438b	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. Bearings, clutch release; bearings, graphite; bearings,	Free	17 <u>1</u> p.c.	27½ p.e.
	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	ing weeks in when so not value and value value and value	to de del a reale banan la soa dan patrica patrica ban sociala anticas anticas	
	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: losse of gass for head tail dome	iteus aptibuls to doin topo inicio Tope topo bas coo		
-	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 cat- ches, unplated ventilators and parts thereof, the	A poly of a solution of a solu	and seller o projection time work, its light of faille more	

### Customs Tariff. Chap. 26.

SCHEDULE A-Continued

Tariff Item	Third	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	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		ther vehicles tests, and gr foundilies, or foundilies, or foundilies or do found in the found in the found in the foundilies of the foundilies of the found in th	
	enumerated in tariff items 424 and 438a, or for use in the manufacture of parts therefor	Free	Free	30 p.c.
438c	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;	t solet of the who is and the who is which is the solet bas is trailed bas is trailed bas is production.		
	control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators; electric gear shift switches and	asiede daties japire, the w		do ni
	parts thereof; engine speed governor units and parts thereof; front axle cross channel king pin support	ne bue mon) h		
	section assembly of steel, in the rough; fuel pumps, vacuum pumps and combinations thereof and parts therefor; gasoline gauges and parts thereof; hinges	ibat the Gor		2 <sup>44</sup>
	and parts thereof, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and	kan di saoitsi ere nit ho ge		01
	parts thereof; instrument board lamps; locks, elec- tric ignition, steering gear, transmission, or combin-	nies bein ineste penin		1000 D824
	ations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or	dezionenti j		
	not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines of metal tubing, rigid or flexible,	i genol suit io		
	covered or not, with or without fittings, and tubing therefor, for fuel, air, or liquid for actuating hydrau- lic brakes; purifiers for air, and parts thereof;	norts shoog -		
	purifiers for oil, and parts thereof; radiator, hood and other grills, assembled or not, but not polished	deter black		ar This p.e.
	nor plated, and not to include finish or decorative moulding; radiator ornaments, and hood lift lock	that it they		Mapa
	ornaments, unplated, and parts thereof; radiator shutter assemblies, automatic; radiator water gau-	nin bas seale		
an li	ges; radiator shells and parts thereof, not plated nor metal finished in any degree; shackles, bearing	demonstration only babiyon		at an
	spring, and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes therefor; stampings, body, cowl, hood,	aportation is a of the lage		ob of 51
	fender and instrument board, of metal in the rough, trimmed or not, but not metal finished in any	teliseles and o		
\$5.0	degree; starter switch assembly and parts thereof; steering wheels, rims and spiders therefor; sun	the the first		ed .
64  I	visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle, spark and choke as- semblies, including buttons therefor, and parts	Ni sacoltalug sirving salvi	the molt by	
	thereof; the clamping rings of steel, plated or not; universal joint ball assemblies; voltage control	Proj	1910 - 101 -	4386 Part
	regulators; windshield wipers and parts thereof; all of the foregoing when of a class or kind not made	o to seeud v drafé baa al	eliona escalada Régulation dis	and the second
	in Canada and for use in the manufacture or the repair of the goods enumerated in tariff items 424	entrada de la composición de	Aprices units	2 de
	and 438a or for use in the manufacture of parts therefor	Free	20 p.e.	30 p.c.
19	(1) Provided, that if the above articles are im- ported for use as original equipment by a manu- facturer of automobiles, motor vehicles, electric	ninilie <b>signi</b>	ingelooinal anima (a)	
00	trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output	ne.u.i Mon ebaut	andre fot	
-936	during the year in which importation is sought does not exceed ten thousand complete automobiles,	rotom bas si	domotus. (E	

Part  $I - 9\frac{1}{2}$ 

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Tariff Item	Interior Interior	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 trol- ley 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.
	<ul> <li>ceeds 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</li></ul>	Free	Free	25 p.c.
<b>43</b> 8d	make such regulations, if any, as are deemed neces- sary 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 manu- facturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless	to benisted to and protect to and protect to an average of the and the start of the		
440	trolley buses, or for the manufacture of chassis for the same	Free	17½ p.c.	271 p.c.
438e	(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. 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	Free	7½ p.c.	27½ p.c.
	<ul> <li>which the component material of chief value is rubber:— <ul> <li>(1) Brake linings, and clutch facings whether or not including metallic wires or threads:— <ul> <li>(a) when made from crude asbestos of Empire origin</li></ul></li></ul></li></ul>	Free	25 p.c.	35 p.e.
1.116	(2) Automobile and motor vehicle engines, strip- ped, n.o.p., and complete parts thereof, n.o.p 132	15 p.c. Free	25 p.c. 25 p.c. • SCH	35 p.c. 35 p.c. EDULE

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# Customs Tariff. Chap. 26. 13

SCHEDULE	A—Continued	

	and the second			
Tariff Item	1 Tanit Gaitrig Tanit Tanit Tanit	British Preferential Tariff	Inter- mediate Tariff	General Tariff
-	(3) Parts, n.o.p., not electro-plated, whether	buttons, shot	oda Mahan 1	sige Papie
1001	finished or not	Free	30 p.c.	40 p.c.
438f	Hot rolled strip of iron or steel with rolled or mill edge, of a class or kind not made in Canada, when	otographic,	iq lashiqe	66 Phil
	imported for use in the importer's own factory, in the manufacture of the goods enumerated in tariff	and a second second	ipen puer su	active .
	items 424 and 438a, or in the manufacture of parts	and the second	TT COMPANY	00.00
438i	Body bottom cross members and steel shapes for	Free	.Free	\$8.00
	the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper	C D C C C C C C C C C C C C C C C C C C	a solution po	and the
	plates; casket tables or platforms for hearses;	in other then	holear yna io brai hoe so	ecold 684
	destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illum-	for the second		140
	or not, and parts thereof; direction signals, illum- inated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door	er tol abuit I	ne carri cross ne plates of t	trite Print
	locks and catches and parts thereof; electric swit-		indiane gair	
	ches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion		anitel peinu	dio
	assemblies and parts thereof; lamps of all kinds,		in entris trut	
	illuminating and indicating, including sockets, flanges, terminals, glassware, lenses and gaskets	And the second second	A States of Landson	tali ara
	therefor, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not,	L. L. Post	a strat stold	
	and assemblies thereof; rubber fenders; seat oper-		ental maing edles: X-res	
	ating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof;	an ocupate of	t long Bran	1 1 1 1 1 1
	window operating mechanisms; all of the foregoing when imported by manufacturers of motor bus	The particular	and the to or a	T St free
	bodies, electric trackless trolley bus bodies, motor	das austes	ng sticks ng a sad finidae	blev 116
	ambulances and hearses, to be used in the manufacture of such motor bus bodies, electric trackless		e reduit lau	ost P.
	trolley bus bodies, motor ambulances and hearses, in their own factories	Free	Free	20 p.c.
439f	Children's carriages, sleds and other vehicles; com-	protong on	e namen s	heart 210
440m	Engines and complete parts thereof, when imported	15 p.c.	30 p.c.	35 p.c.
445f	for use only in the equipment of aircraft Electric dynamos or generators and transformers,	Free	25 p.c.	27½ p.c.
	and complete parts thereof, n.o.p	15 p.c.	33 <del>1</del> p.c.	37½ p.c.
445g 445j	Electric motors, and complete parts thereof, n.o.p Electric dry shaving machines for use in removing	15 p.c.	33 <del>1</del> p.c.	37 <u>‡</u> p.c.
445n	human hair, and complete parts thereof Electrical instruments and apparatus of precision	Free	Free	10 p.c.
TION	of a class or kind not made in Canada, viz:-	THE REPORT	l.a.g.n., benu	log
	meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density,	the wholly of t	soundere w	\$23) [Sheef
	depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, opera-	5		Carles .
	tion, power factor, pressure, space, speed, stress,	y of cutton, y	flodw .sonib	523k  Cabe
	synchronism, temperature, time, volts, volume, watts; complete parts thereof	Free	25 p.c.	30 p.c.
446d	Bottles or cylinders of steel for use as high-pressure	Free	20 p.c.	25 p.c.
446f	Cellulose acetate film reinforced with wire mesh	Free	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.
	exclusively in rolling ferrous or non-ferrous metals	Free	Free	Free
449	Steel wool, including steel wool impregnated with soap or in retail packages containing a cake of soap.	Free	15 p.c.	20 p.c.
451	Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal,		a maparise a	e ai
451-	coated or not, n.o.p. (not being jewellery)	15 p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
451a	(i)Spring-beard needles and latch needlesand, per thousand	10 p.c.	30 p.c. \$1.50	35 p.c. \$1.50
451b	(ii) Needles, of any material or kind, n.o.p Pins manufactured from wire of any metal, n.o.p	10 p.e. 17½ p.c.	30 p.c. 27½ p.c.	35 p.c. 30 p.c.
1010	and, per pound		10 cts.	10 cts.

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Tariff Item	Preternatian Inter- Preternatian modiate Co Tacili Tacili Ta	British Preferential Tariff	Inter- mediate Tariff	General Tariff
451d	Papier mâché shoe buttons, shoe eyelets, corset eye- lets and corset rivets, shoe eyelet hooks, shoe lace	p., pot aloc		
462	wire fasteners Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclo- meters and pedometers, n.o.p.; complete parts of	Free	Free	Free
462b	all the foregoing Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers	7½ p.c.	25 p.c.	30 p.c.
465	having studios in Canada equipped for motion pic- ture production. Signs of any material other than paper, framed or not; letters and numerals of any material other than	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	10 p.c. 10 p.c.	25 p.c. 20 p.c.	30 p.c. 25 p.c.
	printing plates and other articles covered by tariff 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	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	of intention resides trollo resides, to be otor bas hodi	e disperses es, electrico i electrico and re of each m	
511b 512	for use in sports, games or athletics, n.o.p Fishing rods Picture frames and photograph frames, of any	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 baga- telle and other game tables or boards, cues, balls,	17½ p.c.	27½ p.c.	30 p.c.
519	<ul> <li>due racks and cue-tips.</li> <li>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</li> </ul>	17½ p.c.	30 p.c.	35 p.c.
523b	woven fabrics, wholly of cotton, printed, dyed or	15 p.c.	37½ p.c.	45 p.c.
	coloured, n.o.pand, per pound	20 p.c.	$27\frac{1}{2}$ p.c. $3\frac{1}{2}$ cts.	$32\frac{1}{2}$ p.c. 4 cts.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weftand, per pound	12 <sup>1</sup> / <sub>2</sub> p.c.	$27\frac{1}{2}$ p.c. $3\frac{1}{2}$ cts.	32½ p.c. 4 cts.
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch and, per pound	12½ p.c.	27 <sup>1</sup> / <sub>2</sub> p.c. 3 <sup>1</sup> / <sub>2</sub> cts.	32½ p.c. 4 cts.
5231	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	tol losis in a		eted Batt
504-	of the warp and weft yarns is not less than 80 and not more than 99 Fabrics with cut weft pile, wholly of cotton or of cotton	12 <sup>1</sup> / <sub>2</sub> p.c.		
524a 529a	and artificial silk Lace and embroideries, wholly of cotton, not coloured,	5 p.c.		
	when imported for use exclusively by manufacturers in the manufacture of clothing, in their own fac- tories	7½ p.c.	$12\frac{1}{2}$ 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-	18 faitstein )	adda anthas	
.5.	toriesand, per pound	7½ p.c.	17½ p.c.	30 p.c. 4 cts.

SCHEDULE

HEDDLE

		1		
Tariff Item	Printian Inter- Printian Inter- Tanifi Tanifi Tanifi	British Preferential Tariff	Inter- mediate Tariff	General Tariff
532	Clothing, wearing apparel and articles made from	di taili .1974	rod , habiyo	2
	or partially manufactured, composed wholly of	s British Pre	it robus str	nai .
	cotton, n.o.p.; fabrics wholly of cotton, coated or	Inow I	20	25 0 0
	impregnated, n.o.pand, per pound	25 p.c.	30 p.c.	35 p.c. 4 cts.
532a	Handkerchiefs, wholly of cottonand, per pound	15 p.c.	30 p.c. 1 <sup>1</sup> / <sub>2</sub> cts.	35 p.c. 4 cts.
532b	Woven fabric, wholly of cotton, for covering books	15 p.c.	30 p.c.	35 p.c.
	and, per pound		$1\frac{1}{2}$ cts.	4 cts.
534	Braided wick for candles or tapers, with or without core, processed or not:—	for in part of	dially been	100
	(a) Imported by manufacturers of wax candles or	and the story	all filles to	199 p. k
	tapers for use in their own factories in the manu- facture of wax candles or tapers	Free	Free	Free
	(b) Imported, under such regulations as the Minis- ter may prescribe, for use exclusively in oil-burn-	a of wool, m	by or in pa	idw
	ing sanctuary lamps	Free	Free	Free
537a	Rovings, yarns and warps wholly or in part of veget- able fibres, including yarn twist, cords and twines	the dised by		GHT -
	generally used for packaging and other purposes, n.o.p., not to contain silk, artificial silk nor wool	174 0.0	22 <sup>1</sup> / <sub>2</sub> p.c.	25 p.c.
537e	Rovings, yarns and warps wholly of jute, including	17½ p.c.	22 <sub>2</sub> p.c.	20 p.c.
	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.	22 <sup>1</sup> / <sub>2</sub> p.c.	25 p.c.
542a	Woven or braided fabrics not exceeding twelve inches	172 p.c.	22 <sub>2</sub> p.c.	20 p.c.
	in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool	22 <sup>1</sup> / <sub>2</sub> p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	35 p.c.
542b 548	Linen fire-hose, lined or unlined	15 p.c.	321 p.c.	35 p.c.
040	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly	and warps,		
	or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool,	day to antrola	ving, probed	Bunk.
	n.o.p.; fabrics, coated or impregnated, composed	to have soon of	dallie strip,	
	wholly or in part of vegetable fibres but not contain- ing silk, artificial silk nor wool, n.o.p	25 p.c.	30 p.c.	35 p.c.
548a	and, per pound Woven dress linens containing not more than 15 p.c. by	· · · · · · · · · · · · · · · · · · ·	$1\frac{1}{2}$ cts.	4 cts.
	weight of cotton yarns for decorative effect	Free	30 p.c.	35 p.c. 4 cts.
549c	and, per pound Haircloth, composed of horse hair in combination		31 cts.	and the second
551	Yarns, composed wholly or in part of wool or hair but	17½ p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
	not containing silk or artificial silk, n.o.p	15 p.c. 6 cts.	20 p.c. 20 cts.	$22\frac{1}{2}$ p.c. $22\frac{1}{2}$ cts.
551a	and, per pound Yarns and warps composed wholly of wool or in part	o ets.	20 005.	227 005.
	of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p	10 p.c.	17 <sup>1</sup> / <sub>2</sub> p.c.	20 p.c.
552	and, per pound	5 cts.	15 cts.	$17\frac{1}{2}$ cts.
002	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or		221	
	other fabric or materialand, per pound	15 p.c. 5 cts.	$22\frac{1}{2}$ p.c. $17\frac{1}{2}$ cts.	25 p.c. 20 cts.
553	Blankets of any material, not to include automobile	20 p.c.	30 p.c.	35 p.c.
	rugs, steamer rugs, or similar articlesand, 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		and a second second	
	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.
554b	and, per pound Woven fabrics, composed wholly or in part of yarns	$7\frac{1}{2}$ cts.	$17\frac{1}{2}$ cts.	20 cts.
.0.	of wool or hair, n.o.p	22 <sup>1</sup> / <sub>2</sub> p.c.	35 p.c. 30 cts.	40 p.c. 35 cts.
	and, per pound	12 cts.	00 008.	00 005.

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Tariff Item	Bielitabi renotantina Tasifi Tasifi	British Preferential Tariff	Inter- mediate Tariff	General Tariff
619a	India-rubber clothing and clothing made from water-	utina filte aufo	eate, cap pe	e tell dei
699	proofed cotton fabrics	25 p.c.	30 p.c. 50 cts.	35 p.c. 50 ct <b>s</b> .
622 623	and baskets of all kinds, no.p Musical instrument cases and fancy cases or boxes	15 p.c.	40 p.c.	40 p.c.
	of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books,	tind roas, and	diang, carper	TUD ON
624	fly books and parts thereof 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.
694-	(i) Dolls; toys of all kinds, n.o.p.	20 p.c. 10 p.c.	$27\frac{1}{2}$ p.c. 30 p.c.	30 p.c. 40 p.c.
624a 624b	Statues and statuettes of porcelain or earthenware	Free	27 <sup>1</sup> / <sub>2</sub> 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.	$37\frac{1}{2}$ p.c.	45 p.c.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery	10 p.c.	25 p.c.	271 p.c.
653	Brushes of all kinds	15 p.c.	30 p.c.	40 p.c.
655 655a	Pens, penholders and rulers, of all kinds Lead pencils and crayons	$12\frac{1}{2}$ p.c. 10 p.c.	25 p.c. 35 p.c.	27 $\frac{1}{2}$ p.c. 35 p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and	an) al 183 193	the loss from	real cent
	cases for the same, smokers' sets and cases there- for, and tobacco pouches	17 <sup>1</sup> / <sub>2</sub> p.c.	32½ p.c.	35 p.c.
657	Mouthpieces of hard rubber in the rough, aluminum pipe fitments, and pipe bowls moulded from briar- wood dust, and briarwood bowls not further pro-	erried by ma 19, the des des feather do	ini ini a si ini ini a si a ini a si a	1089.1 10 10 1701
	cessed than frazed, when imported by manufac-	Sec. P. H alt	SOP	toel TO
	turers 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	entre average gioves or lear montecturing	nan orpus or Haritarers of Bively in.	
	and provided that the original is re-exported within	entrol and	a finite de la constante de la La constante de la constante de	and atta
	three months from date of importation per linear foot	Free	3 cts.	3 cts.
659	Photographic dry plates.	15 p.c.	27 <sup>1</sup> / <sub>2</sub> p.c.	30 p.c.
663f 670	Iodised mineral salts, for use exclusively in the feeding of animals. Grinding wheels, stones or blocks, manufactured by	Free	25 p.c.	25 p.c.
010	the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial		a lama a	10 Bellin 10a Bellin
600-	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	patholoni . ve	intes bas a	in mine
	advertising matter, tobacco or alcoholic beverages,	Straw Beer	they age if	
	when the value thereof does not exceed five dollars in any one case, under such regulations as may be	a walder bie	abweg thei	foot land
	prescribed by the Minister	Free	Free	Free
693	(i) Articles imported by or for public museums, public		a ai (indiciua	BAT 500
	libraries, universities, colleges or schools, and which are to be placed in such institutions as	Bolilosteas	n followi i in	
	exhibits, under regulations prescribed by the	Free	Free	Free
	<ul> <li>Minister</li> <li>(ii) Violins, violas and violoncellos, manufactured more than 100 years prior to date of import-</li> </ul>	Free	Fiee	Fiee
	ation, under such regulations, including proof of	Free	Free	Free
	(iii) Antiquities (other than spirits or wines) pro-	1.166	Tice	1100
	duced more than 100 years prior to date of im-	troub ri of h	tie derivatio	1010 1 0612
	proof of antiquity, as may be prescribed by the	त वह तेल्ला वह रि	el filieroli	-000-1
	Minister	Free	l	

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# SCHEDULE A—Concluded

Tariff Item	Verdan et Ge Badan et Directed Vien Gebjert to Directed Vien Gebjert to Directed	British Preferential Tariff	Inter- mediate Tariff	General Tariff
	Provided that, notwithstanding anything to the contrary in this Act or in any other law or regula- tion relating to Customs, antiquities as described in part (iii) of this item shall, for entry there- under, be relieved from the requirement as to ori- gin or British Empire content.		mid lin ie re	rs¶ tiātī.
709	(a) Goods, including containers or coverings as speci- fied in part (b) of this item, the growth, produce or manufacture of Canada, after having been ex- ported therefrom	Free	Free	Free
	(b) Bags, barrels, bottles, boxes, carboys, cartons, casks, crates, cylinders, drums, tarpaulins and other usual containers or coverings, n.o.p., filled or empty, and impact registers or recorders for	interest by	WETTO	<u> </u>
	use in railway cars, upon which duty has once been paid All the foregoing under such regulations as the Minister may prescribe;	Free	Free	Free
	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 there- under except upon payment of duties equal to the			
	drawback allowed; Provided further that any of such goods manu- factured 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.			
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 mach- inery, subject to any ad valorem duty, when not included in the invoice value of the goods they contain	10 p.c.	20 p.c.	20 p.c.
	(bb) Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain	5 p.c.	15 p.c.	20 p.c.
809	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 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 mail- ing privileges, the pages of which are regularly bound, wire-stitched or other- wise fastened together.	When the part of t
1063	Materials, including all parts	When used in the production of engines for use exclusively in the equipment of aircraft	din part

OTTAWA: [Printed by JOSEPH OSCAR PATENAUDE, I.S.O., Law Printer to the King's Most Excellent Majesty.

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