

1 9 3 7 B U D G E T

Dish. Conf. Montreal

Exp. 16. APR. 1937

Pages

Vol.

RESUME OF CHANGES IN SALES AND EXCISE TAXES

S A L E S T A X

THE FOLLOWING GOODS, FORMERLY TAXABLE AT THE FULL RATE,
NOW EXEMPT FROM SALES TAX EFFECTIVE FEBRUARY 26th, 1937:

Complete parts for grain and seed-cleaning machines;

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

Note:- Fire brick for these uses was previously exempt, but the exemption has been extended to plastic fire bricks, high temperature cement, etc. when for use as stated.

Raw and salted hides;

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

Materials used as ingredients in canned fish;

3 m

Goods enumerated in Customs Tariff Items:

236b. Spinal braces and parts thereof;

698. All articles specially designed for the use of the blind, whether for educational, recreational, industrial, personal or other purposes, when for blind persons and imported by, or on the order or certificate of, the Canadian National Institute for the Blind, or other bona fide institution or association for the blind.

EXCISE TAX

No change.