

Tariff Item	British Preferential Tariff	Most- Favoured- Nation Tariff	General Tariff
438c (4) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances, and hearses, or chassis for same, as enumerated in tariff items 410a(iii), 438a and 424, whose total factory output of such vehicles during the year in which importation is sought, does not exceed ten thousand such vehicles, and if not less than forty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be . . .	Free	Free	25 p.c.
(5) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances and hearses, or chassis for same, as enumerated in tariff items 410a(iii), 424 and 438a, whose total factory output of such vehicles during the year in which importation is sought, exceeds ten thousand units, and if not less than fifty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	25 p.c.
(6) If the above articles are of a class or kind not made in Canada and are for use in the repair of the goods enumerated in tariff items 410a(iii), 424 and 438a, or are for use in the manufacture of repair parts therefor, the rates of duty under this item shall be	Free	Free	25 p.c.
(7) The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438d Axles, front and rear; <i>Bell or clutch housings for vehicles having a gross vehicle weight rating of over 19,500 pounds;</i> Brakes; Brake drums; Clutches; Drive shafts; Fuel pumps; Hubs; Hydraulic or fluid couplings; <i>Internal combustion engines of 349 cubic inches and over in displacement;</i> <i>Linkages and controls for use with clutches, transmission assemblies, power dividers or transfer cases, when the main assemblies are of a class or kind not made in Canada;</i> Magnetos; Power dividers or transfer cases; Rims for pneumatic tires; <i>Spring shrouds, spring seats, and spring anchor plates of metal for vehicles having a gross vehicle weight rating of over 19,500 pounds;</i> Steel road wheels; <i>Steering drag links for vehicles having a gross vehicle weight rating of 20,000 pounds or over;</i> Steering gears; Tandem axle suspensions, not to include springs; Transmission assemblies; Universal joint; Parts of the foregoing;			