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238. Iron or steel ingots, clogged ingots, blooms and slabs, billets and puddled bars, loops or other forms less finished than iron or steel bars but more advanced than pig iron, except castings, five dollars per ton.

239. Bar iron or steel, rolled or hammered, comprising rounds and squares, shapes of rolled iron or steel, not more than four inches in diameter, and flats not thinner than number sixteen gauge, whether in coils, bundles, rods or bars, n.e.s., ten dollars per ton.

240. Iron or steel plates or sheets, sheared or unsheared, and skeip iron or steel, sheared or rolled in grooves, and iron or steel of all widths thicker than number seventeen gauge, n.e.s., ten dollars per ton.

241. Universal mill or rolled edge steel plate, less than thirty inches wide, and plates or sheets of iron or steel thirty inches wide and over, and one-quarter of an inch and over in thickness, twelve and one-half per cent. ad valorem.

242. Iron or steel sheets, and other iron or steel of all widths, sheet iron, common or black, smooth, polished, coated or galvanized and Canada plates number seventeen gauge and thinner, and hoop, band, or strip iron or steel, n.e.s., five per cent. ad valorem.

243. Iron or steel hoops, bands and strips, eight inches and less in width, number eighteen gauge and thicker, ten dollars per ton.

244. Plough plates, mould boards, landsides and other plates for agricultural implements, when cut to shape from rolled plates of steel but not moulded, punched, polished or otherwise manufactured, and being of a greater value than four cents per pound, five per cent. ad valorem.

245. Provided that on all iron and steel bars, rods, strips, or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rates imposed on the said materials.

246. Forgings of iron and steel of whatever shape or size or in whatever stage of manufacture, n.e.s., thirty-five per cent. ad valorem, but not less than fifteen dollars per ton.

247. Rolled iron or steel angles, channels and other sections, weighing less than thirty-five pounds per lineal yard, n.e.s., thirty-five per cent. ad valorem, but not less than ten dollars per ton.

248. Rolled iron or steel angles, channels and special sections, weighing not less than thirty-five pounds per lineal yard, and rolled iron or steel beams, joists, girders, column sections, trough sections, and other building or bridge structural sections, weighing not less than twenty-five pounds per lineal yard, and rolled iron or steel bridge plate not less than three-eighths of an inch thick nor less than fifteen inches wide, and flat eye-bar blanks not punched or drilled, twelve and one-half per cent. ad valorem.

249. Iron bridges and structural iron work, thirty per cent. ad valorem, but not less than one cent per pound.

250. Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways,—which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers,—thirty per cent. ad valorem.

251. Railway fish plates and tie plates, ten dollars per ton.

252. Swedish rolled iron rods, under one-half inch in diameter and not less than one and three-quarters of a cent per pound value, and Swedish rolled iron nail rods under one-half inch diameter for the manufacture of horse-shoe nails, fifteen per cent. ad valorem.

253. Axles, springs and parts thereof, axle bars and axle blanks of iron or steel for railway or tramway vehicles, twenty dollars per ton, but not less than thirty-five per cent.

254. Axles, springs and parts thereof, axle bars and axle blanks of iron or steel n.e.s., one cent per pound and twenty per cent. ad valorem.

255. Malleable iron castings and iron or steel castings, n.e.s., twenty-five per cent. ad valorem.

256. Cast-iron vessels, plates, stove plates and irons, sad irons, hatters' irons and tailors' irons, twenty-seven and one-half per cent. ad valorem.

257. Cast-iron pipe of every description, ten dollars per ton, provided that the duty shall not be less than thirty-five per cent. ad valorem.

258. Boiler tubes of wrought iron or steel, including corrugated tubes or flues for marine boilers, seven and one-half per cent. ad valorem.

259. Lap-welded iron or steel tubing, threaded and coupled or not, one and one-quarter or two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines, and petroleum refineries, under regulations made by the Governor in Council, twenty per cent. ad valorem.

260. Tubes not welded, not more than one and one-half inch in diameter, or rolled steel, fifteen per cent. ad valorem.

261. Wrought iron or steel tubing, threaded and coupled or not, over two inches in diameter, fifteen per cent. ad valorem.

262. Other wrought iron or steel tubes, or pipes, five-tenths of one cent per pound and thirty per cent. ad valorem.

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263. Fittings of wrought iron or steel pipe, and chilled iron or steel rolls, thirty-five per cent. ad valorem.

264. Chains (iron or steel) five-sixteenths of an inch in diameter and over, five per cent. ad valorem.

265. Nails and spikes, wrought and pressed, galvanized or not, horseshoe nails, and all wrought iron or steel and other nails n.e.s., and horse, mule and ox shoes, thirty per cent. ad valorem.

266. Composition nails and spikes and sheathing nails, fifteen per cent. ad valorem.

267. Wire nails, one cent per pound.

268. Cut nails and spikes of iron or steel, including railroad spikes, three-fourths of one cent per pound.

269. Shoe tacks, one-half ounce to four ounces to the thousand, one cent per thousand.

270. Cut tacks, brads or sprigs, not exceeding sixteen ounces to the thousand, one and one-half cents per thousand; exceeding sixteen ounces to the thousand, one and one-half cents per pound.

271. Screws, commonly called "wood screws," two inches and over in length, three cents per pound; one inch and less than two inches, six cents per pound; less than one inch, eight cents per pound; provided that the duty shall not be less than thirty-five per cent. ad valorem.

272. Screws of iron, steel, brass or other metal, n.o.p., thirty per cent. ad valorem.

273. Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt and huge blanks, n.e.s., and "T" and strap hinges, one cent per pound and twenty per cent. ad valorem.

274. Wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, less than three-eighths of an inch in diameter, one cent per pound and twenty-five per cent. ad valorem, but not less than thirty-five per cent. ad valorem.

275. Skates, ten cents per pair and thirty per cent. ad valorem.

276. Clothes wringers, twenty-five cents each and twenty per cent. ad valorem.

277. Cutlery, n.o.p., twenty-five per cent. ad valorem.

278. Celluloid, moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured; also, moulded celluloid balls and cylinders, coated with tin-foil or not, but not finished or further manufactured, and celluloid lamp shade blanks, ten per cent. ad valorem.

279. Knife blades or knife blanks, in the rough, for use by electro-platers, ten per cent. ad valorem.

280. Cast-iron table forks, not handled nor ground or otherwise manufactured, ten per cent. ad valorem.

281. Picks, mattocks, grub-holes, adzes, hatchets and eyes or polls for same, and tools of all descriptions, n.e.s., thirty-five per cent. ad valorem.

282. Track tools, wedges, crowbars and sledges, thirty per cent. ad valorem.

283. Axes of all kinds, scythes, hay knives, lawn mowers, pronged forks, rakes, n.e.s., and hoes, and other agricultural tools or implements, n.e.s., thirty-five per cent. ad valorem.

284. Shovels and spades, shovel and spade blanks and iron or steel cut to shape for the same, fifty cents per dozen and twenty-five per cent. ad valorem.

285. Files and rasps, thirty-five per cent. ad valorem.

286. Builders' hardware, cabinet makers', upholsterers', harness-makers' and saddlers' hardware, including curry combs and curry cards, carriage hardware, locks, butts and hinges, n.e.s., saws of all kinds, and table cutlery, n.e.s., thirty-two and a-half per cent. ad valorem.

287. Steel needles, n.o.p., thirty per cent. ad valorem.

288. Surgical and dental instruments of all kinds, fifteen per cent. ad valorem.

289. Safes, doors for safes and vaults, scales, balances and weighing beams, thirty per cent. ad valorem.

290. Fire engines and extinguishers, thirty-five per cent. ad valorem.

291. Switches, frogs, crossings and intersections for railways, thirty per cent. ad valorem.

292. Locomotives for railways, n.e.s., thirty-five per cent. ad valorem.

293. Steam engines, boilers and machinery composed wholly or in part of iron or steel, n.e.s., twenty-seven and a-half per cent. ad valorem.

294. Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse-rakes, twenty per cent. ad valorem.

295. Portable machines, portable steam engines, threshers and separators, horse-powers, portable saw-mills and planing-mills, and parts thereof in any stage of manufacture, thirty per cent. ad valorem.

296. Sewing machines, or parts thereof, thirty per cent. ad valorem.

297. Pumps of all kinds and wind-mills, thirty per cent. ad valorem.

298. Type for printing, twenty per cent. ad valorem.

299. Type metal, ten per cent. ad valorem.