

New Tariffs In Detail Announced By Mr. Robb

Tariff Items.	Brit. Pref. Tariff.	Intermediate Tariff.	General Tariff.
124a—Sausage skins or casings, cleaned.	Free	Free	Free.
124b—Peanut shells or peanut hull meal, for use in the manufacture of explosives.	Free	Free	Free.
127b—Run, when imported by the Department of Customs and Excise, or by a person licensed by the Minister of Customs and Excise, to be denatured for use in the arts and industries, to be entered at ports prescribed by regulation of the Minister of Customs and Excise, subject to the inland revenue act and the regulations of the Department of Customs and Excise, per proof gallon.	Free	60c	60c
150b—Artists' proof etchings, unbound, as are printed by hand from plates or blocks etched or engraved with hand tools, and not such as are printed from plates or blocks etched or engraved by photo chemical or other mechanical processes.	Free	Free	Free.
215—Oil, when imported by miners or mining companies or concerns, to be used in the concentration of ores or metal in their own concentrating establishments, under regulations prescribed by the Minister of Customs and Excise.	Free	Free	Free.
340a—Brass or copper tubing, not more than one-half of an inch in diameter, in lengths not less than six feet, coated with metal, and not polished, bent or otherwise manufactured.	5 p.c.	10 p.c.	10 p.c.
445—Moving machines, having no binders or without binders, binding attachments, reapers, and complete parts thereof.	Free	p.c.	6 p.c.
445a—Articles which enter into the cost of the manufacture of goods enumerated in tariff items 445, 446, 447b, 448 and 501, when imported by manufacturers of such goods for use in the manufacture of goods enumerated in tariff items 445, 446, 447b, 448 and 501, provided that goods which are entitled to free entry or a lower rate of duty than is mentioned in this item shall not be entered at the rate specified in this item.	7½ p.c.	7½ p.c.	7½ p.c.
445b—Rolled iron or steel in bars, coils or rolls, and pig iron, when imported by manufacturers for use exclusively in their own factories in the manufacture of goods enumerated in tariff items 445 and 446.	Free	Free	Free.
446—Cultivators, harrows, horse rakes, seed drills, manure spreaders and weeder, and complete parts thereof.	Free	7½ p.c.	7½ p.c.
446a—Traction ditching machines (not being plows) adapted for the drainage of farms, valued at retail at not more than three thousand five hundred dollars each, and complete parts thereof for repairs.	Free	Free	Free.
446b—Plows and complete parts thereof for farm purposes, valued at not more than four hundred dollars each, and complete parts thereof for repairs.	Free	10 p.c.	10 p.c.
447a—Gas or gasoline traction engines for farm purposes, valued at not more than four hundred dollars each, and complete parts thereof for repairs.	Free	Free	Free.
447b—Wind-stacker and threshing machine separators, including beaters, weighers and self-feeders thereof, and complete parts thereof.	5 p.c.	10 p.c.	10 p.c.
448—Spraying machines, fruit or vegetable grading machines, incubators or hatching eggs, brooders for rearing young fowl, pruning hooks, pruning shears, hay loaders, potato diggers, fodder or feed cutters, grain cutters, fanning mills, hay tedders, farmer field rollers, post-hole diggers, snaths, milking machines, milking machine attachments, centrifugal machines for testing butter fat, milk or cream, stumping machines and other agricultural implements, n.o.p. and complete parts of articles specified in this tariff item.	5 p.c.	10 p.c.	10 p.c.
449—Axes, scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n.o.p. and pronged forks.	10 p.c.	15 p.c.	20 p.c.
450—Shovels and spades, of steel, n.o.p. shovel and spade blanks, and iron or steel cut to shape for the same.	10 p.c.	15 p.c.	20 p.c.
450a—Lawn mowers.	10 p.c.	15 p.c.	20 p.c.
450b—Machinery for sawing lumber, up to but not including the point of planing, and complete parts thereof, not to include motive power, machinery, logging cars, blocks and tackle, and complete parts thereof, for logging purposes exclusively.	10 p.c.	15 p.c.	20 p.c.
450c—Rock crushers, rock crushers, steam mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, and complete parts of all articles mentioned in this item, when for use exclusively in mining operations.	10 p.c.	15 p.c.	20 p.c.
450d—Machinery and apparatus for use exclusively in producing coke, and gas, and machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas, integral parts of all machinery or apparatus enumerated in this item, not to include motive power nor tanks or gas.	7½ p.c.	10 p.c.	12½ p.c.
450e—Steel of number twenty gauge and thinner, but not thinner than number thirty gauge, for the manufacture of phonograph motor springs, when imported by manufacturers of such articles in their own factories.	Free	Free	Free.
502b—Bicycle rim strips of manila, not further manufactured than bent in shape and joined.	10 p.c.	12½ p.c.	15 p.c.
508a—Crutches or specially constructed staffs for a cripple.	Free	Free	Free.
523b—Linters of short fibres of cotton, bleached, when imported by manufacturers of blotting paper, to be used in their own factories for the manufacture of blotting paper.	7½ p.c.	10 p.c.	12½ p.c.
551—Farm wagons, logging wagons and complete parts thereof.	5 p.c.	10 p.c.	10 p.c.
663—Fertilizers, compounded or manufactured, n.o.p.	Free	Free	Free.
663a—Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers.	Free	Free	Free.
682—Fish hooks, for deep sea or lake fishing, not smaller in size than number 20, bank cod, pollock and mackerel fish lines, and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barbed or not, in variety of sizes and threads including killing thread in balls, and head ropes for fishing nets, marlines, and net horse of cotton, hemp or flax, and fishing nets or seines and manila rope, not exceeding one and one-half inches in circumference, when used exclusively for the fisheries, not to include hooks, lines, nets or ropes commonly used for sportsmen's purposes.	Free	Free	Free.
682a—Resolved, that schedule B to the customs tariff, 1907, as amended by Chapter Nineteen of the Statutes of 1921, and Chapter Forty-Two of the Statutes of 1922, be further amended by striking thereout items 1007, 1026, 1027, 1031, 1036, the enumeration of goods, and the rate of drawback to the said items, and to provide that the following items, enumerations and rates of drawback of customs duties be inserted in said schedule B:			
When subject to drawback. Portion of duty, not including special duty or dumping duty, payable as drawback.			
When entering into the cost of goods enumerated in tariff items 445, 446, 447b, 448 and 501, before the first day of July, 1924.			99 p.c.
When used by manufacturers of malleable iron castings or steel shafting, for use exclusively in the manufacture of such articles for use in the manufacture of goods enumerated in tariff items 445, 446, 447b, 448 and 501.			80 p.c.
When further manufactured before the first day of January, 1925.			60 p.c.
When used in the manufacture of goods enumerated in tariff item 544a.			90 p.c.
When imported by producers of salt, for use in covering salt produced in Canada.			60 p.c.
When used in the manufacture of bags, boxes and barrels, when such bags, boxes and barrels are used in covering salt produced in Canada.			60 p.c.
1041—Materials.			
1040—Bags, boxes and barrels.			
1041—Materials.			

TARIFF AND SALES TAX AS CHANGED BY BUDGET

FARMING INDUSTRY.

Mowing machines, harvesters, binders and reapers; preferential tariff, old rate 7½; proposed rate 10; general tariff, old rate 10; proposed rate 15. Cultivators, harrows, horse rakes, seed drills, manure spreaders and weeder; preferential tariff, old rate 10; proposed rate 15; general tariff, old rate 10; proposed rate 15. Plows, threshing machines and complete parts thereof; preferential tariff, old rate 10; proposed rate 5; general tariff, old rate 10; proposed rate 10. Farm or field rollers, posthole diggers, hay loaders, stumping machines, grain crushers, potato diggers, hay tedders and the agricultural implements; preferential tariff, old rate 10, proposed rate 5; general tariff, old rate 10, proposed rate 10. Farm wagons; preferential tariff, old rate 10, proposed rate 5; general tariff, old rate 10, proposed rate 10. Fertilizers; preferential tariff, old rate 5, proposed rate free; general tariff, old rate 10, proposed rate free. Axes, scythes, cycles or reaping hooks, hay or straw knives, edging knives, hoes, rakes and pronged forks; preferential tariff, old rate 15, proposed rate 10; general tariff, old rate 22½, proposed rate 20. Shovels and spades; preferential tariff, old rate 20, proposed rate 10; general tariff, old rate 32½, proposed rate 20. It is proposed to remove the sales tax from all the foregoing items grouped under the heading of farming industry and also from binder twine. Fertilizers are already exempt.

FREE ENTRY FOR IRON.

It is proposed to give the manufacturers of agricultural implements "free entry" on pig iron, bar iron and bar steel when used in the manufacture of mowers, binders and reapers, and complete parts thereof. The "free entry" is also extended to these raw materials when used in the manufacture of cultivators, harrows, horse rakes, seeders, manure spreaders and weeder. Materials which enter into cost of aforementioned implements and labor implements on which the duty is to be reduced will be entitled to entry at 7½ per cent under all tariffs. It is proposed to grant a drawback of 99 per cent on materials and parts of implements on hand imported prior to this date, which will have entered into the cost of all agricultural implements on which the duty is to be reduced. It is also proposed to exempt from the sales tax all the articles and materials to be used in the manufacture of these agricultural implements, as well as goods consumed in the process of manufacture.

FRUIT-GROWING INDUSTRY.

Spraying machines (fruit or vegetable), grading machines, pruning hooks, pruning shears; preferential tariff, old rate 10, proposed rate 5; general tariff, old rate 15, proposed rate 10. It is proposed to remove the sales tax from the foregoing items and also from nicotine sulphate and spraying preparations.

POULTRY INDUSTRY.

Incidentals for hatching eggs, brooders for rearing young fowl; preferential tariff, old rate 10, proposed rate 5; general tariff, old rate 15, proposed rate 10. We propose removing the sales tax from these items as well as from poultry food.

DAIRYING INDUSTRY.

Milking machines, centrifugal machines for testing butter fat, milk or cream; preferential tariff, old rate 10, proposed rate 5; general tariff, old rate 15, proposed rate 10. The sales tax is to be removed from the foregoing items and also from cream separators and parts thereof, and extract of rennet.

MINING AND QUARRYING INDUSTRY.

Rock drills, percussion coal cutters, coal augers, stamp mills, ore and rock crushers and rotary and coal drills; preferential tariff, old rate 15, proposed rate 10; general tariff, old rate 27½, proposed rate 20. Coal washing machinery, coke making machinery and machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas.



Is Anything Wrong With Your Skin?

WHETHER it's a cut or scratch, an outbreak of pimples or rash, or a case of fiery disfiguring eczema, you need Zam-Buk. You can always rely upon this grand herbal balm to soothe pain, draw out poisonous matter and inflammation, and quickly end the worst attack of skin disease. A daily dressing of Zam-Buk keeps the skin healthy and free of all blemish. It is a real skin medicine and of a different nature entirely to ordinary ointments or salves.

ZAM-BUK is proved a marvelous success in the treatment of eczema, ringworm, poisoned wounds, ulcers, piles, cuts, sore hands and faces, chilblains, burns, scalds, etc. 50c. box, or 3 for \$1.25, of dealers everywhere.

Zam-Buk
Soothes, Purifies & Heals.

ducts from coal, tar or gas; preferential tariff, old rate 30, proposed rate 15; general tariff, old rate 30, proposed rate 12½; and from, preferential tariff, old rate 15, proposed rate 7½; general tariff, old rate 27½, proposed rate 12½. It is proposed to remove the sales tax from the foregoing items grouped under the heading of mining and quarrying. In addition the sales tax is to be removed from mining cars and other similar appliances used for mining or quarrying, and from explosives.

LUMBER INDUSTRY.

Sawmill machinery; preferential tariff, old rate 15, proposed rate 10; general tariff, old rate 25, proposed rate 20. Logging machinery, which includes logging cars, blocks and tackle, yarders and practically all machinery used exclusively for logging operations; preferential tariff, old rate 15, proposed rate 10; general tariff, old rate 30, proposed rate 20; and preferential tariff, old rate 20; general tariff, old rate 27½. Logging wagons; preferential tariff, old rate 17½, proposed rate 5; general tariff, old rate 25, proposed rate 10. The sales tax is also to be removed from the foregoing items pertaining to the lumbering industry.

FISHING INDUSTRY.

All marlin for fisheries is to be made free of customs duty; heretofore only barked marlin has been free. We propose that the sales tax on rubber boots shall be reduced from 6 per cent to 2½ per cent. Barked marlin for the fisheries is already exempt from sales tax, and, as a result of the change, we are posing all marlin for the fisheries will become exempt from the sales tax.

BREAD STUFFS AND PROVISIONS.

It is proposed to remove the sales tax from the following articles: Cereal foods, macaroni and vermicelli, sago and rice, meats, salted or smoked. The sales tax is being reduced from 6 per cent to 2½ per cent on biscuits, canned vegetables, canned fruits, jams and preserves. On boots and shoes, including rubber footwear, we propose to reduce the sales tax from 6 per cent to 2½ per cent. The sales tax will be removed from milk foods.

Boilers and many other manufacturing establishments will benefit from a proposed clause, which will provide that materials consumed in process of manufacture or production, which enter directly into the cost of goods, subject to the consumption or sales

tax, will be exempt from the sales tax.

WELL-DRILLING MACHINERY.
The sales tax is to be removed. Crutches are being made free of both customs and sales tax. The value for "free entry" purposes is being increased from \$3,000 to \$3,500.

CONSUMPTION OR SALES TAX.
In addition to all this, the sales tax is to be reduced from six per cent to five per cent.

For the better protection of the revenue all sections referring to manufacturers doing business under \$10,000 per year will be repealed. The removal of the \$10,000 limit in connection with small manufacturing concerns will do away with difficulties in administering the act. The list of exemptions from the sales tax is to be enlarged. The following are some of the principal articles affected:

SALES TAX EXEMPTIONS.

Books for the blind, scientific and textbooks, printed textbooks authorized by the department of education of any province in Canada; milk foods and prepared cereal foods, nicotine sulphate, disinfecting, dipping and spraying preparations, church bells, chains.

Agriculture, implements (except as given elsewhere), sawmill and agricultural machinery (except elsewhere). Surgical instruments and appliances for hospitals. Carbolic oil for creosoting timbers. Insulin. Cream separators. Philosophical apparatus for use in schools.

Binder twine. In connection with the discount on importations under the British preferential tariff enacted at the last session of parliament, it is proposed that in computing the ad valorem rate of duty on tea purchased in bond in the United Kingdom the value for duty shall not include the amount of the customs duty payable on tea for consumption in the United Kingdom. When the British duty was added, it brought the value up so high that the computed rate did not exceed 15 per cent, and therefore was not entitled to the discount.

Obituary
ELIZABETH KIRKPATRICK.

The funeral of Miss Elizabeth Kirkpatrick, who died in this city on Monday was held from her residence, 378 Colborne street, Thursday afternoon to Woodland Cemetery, and was largely attended. Many beautiful floral wreaths bore out the high esteem in which Miss Kirkpatrick was held. The Rev. Lightbourne of St. Paul's Cathedral officiated. The pallbearers were: S. Smythe, W. Maynard, J. Colerick, E. Wooster, W. F. Forristal and R. Pearce.

The Crow of Croup A Warning To All Mothers

Croup starts with a dry cough and rattling in the throat; after which the croupy crow gives warning of the disease. The child, after tossing restlessly about, will start up with a flushed face, protruding eyeballs, and a distressing look of terror and anxiety. There is a struggle for breath, and the expectation of the mucous matter is so difficult to get rid of that the effort appears to threaten strangulation.

On the first sign of the "croupy crow" mothers should administer Dr. Wood's Norway Pine Syrup, and thus give the child prompt and permanent relief, and perhaps the life saved by taking this precaution.

Mrs. H. A. Langhorn, Hamilton, Ont., writes:—"My little boy was very bad with the croup and I could not get anything to relieve him until I tried Dr. Wood's Norway Pine Syrup. I cannot praise it too highly for the relief it gave him."

Price 35c a bottle; the large family size 60c; put up only by The T. Milburn Co., Limited, Toronto, Ont. Adv.



Awful Aching
Bachache isn't the mystery it used to be, years ago. Most times it's due to kidney disorder, which means simply that the kidneys aren't working as they should to filter the blood and keep it free from uric poison. So, if your back is lame and sore and you are nervous, despondent, sick, irritable, subject to dizzy spells and bladder difficulties, you want something to help the kidneys do their work.

Drink plenty of water between meals and take a single An-uric (anti-uric-acid) tablet before each meal. Get An-uric at any drug store. This is the new kidney-backache diuretic discovered by Dr. Pierce. Free. Famous invalids' Hotel, Buffalo, N.Y. Send 10 cents to Dr. Pierce's Laboratory in Bridgeport, Ont., for trial package.—Adv.

"COWAN'S"

6¢ Sale

A Can of Genuine
JAP-A-LAC
HOUSEHOLD FINISHES
for 6 cents

Tear out and fill in the coupon below and present it at our store. It entitles you to a can of Jap-a-lac for the astonishing price of 6-cents.



But You Must Act Quickly

Better come in today or tomorrow. This offer is for a limited time only. Use the coupon now so that when you refinish floors, furniture or woodwork you can Jap-a-lac with genuine Jap-a-lac.

A Coupon Worth Money

This coupon entitles you to a quarter pint of Jap-a-lac, any color, for 6c. It is also worth 24c when applied on the purchase of any larger size can of Jap-a-lac.

Name _____
Address _____
Town _____
Dealer _____

Cowan Hardware Limited
125-127 DUNDAS ST.
PHONES 3461-3462

Ladies Let Cuticura
Keep Your Skin
Fresh and Young

MURINE
FOR YOUR
EYES
Wholesome Cleansing Refreshing

Master Values in Smartest Spring Clothes

\$20-\$25-\$30-\$35

Authoritatively correct models from 20th Century Company, W. R. Johnston & Co., and a half dozen other leading wholesale tailors of Canada.

SUITS A bewildering range of all that's bright and new, in pattern and color, featuring new Herringbones and Shadow Stripes, in grays, sands, fawns and blues. A score of new and attractive models, including the smartest English styles you'll find. Qualities are all dependable and the tailoring guaranteed to satisfy.

TOPCOATS

Raglan and Belted models. Fine, conservative models, in medium and dark gray All-Wool Cheviots.

Boys' Two-Pant Suits of All-Wool Quality
\$10.98, \$11.48, \$12.48, \$12.98

Here are Boys' Suits, distinctly smart in cut and style, and that will stand up and give first-class service. Pure Wool, Canadian and British Tweeds, in attractive new spring shades of gray, lovat and sand, and in new, neat patterns and mixtures.

Ask to see our big special in Blue Suits. It's made from a Fine British Blue Serge, and every Suit carries a written guarantee for wear and satisfaction. \$13.98, \$14.48, \$14.98

Boys' Furnishings

New Blouses . 98c, \$1.15, \$1.50
Silk Blouses \$2.50
New Spring Caps .85c, \$1, \$1.50
Cashmere Stockings .69c to \$1
New Aberley Jerseys, with polo collar \$1.98 to \$2.50
New Shirts, with collar to match \$1.50, \$2.00

London **R. J. YOUNG & CO.** London East
LIMITED.