

dividual fishermen for their own personal use in the fisheries; fibre for use only in the manufacture of binder twine; fertilizers; dried beet pulp; manuscript; raw furs; wool not further prepared than washed; drain tiles for agricultural purposes; printed text-books authorized by the Department of Education of any province in Canada and materials used exclusively in the manufacture or production thereof; insulin; extract of rennet; calf, cattle, hog or poultry feed; ice cream; rice, cleaned; macaroni and vermicelli; meats, salted or smoked; carbolic or heavy oil, to be used only in creosoting logs and round unmanufactured timber; cream separators and parts thereof; cars and other similar appliances for use exclusively at a mine or a quarry for mining or quarrying; articles and materials to be used exclusively in the manufacture of cars and other similar appliances for use exclusively at a mine or a quarry for mining or quarrying; articles and materials to be used exclusively in the manufacture of cream separators and parts thereof; materials, not to include plant equipment, consumed in process of manufacture or production, which enter directly into the cost of goods subject to the consumption or sales tax, manufactured or produced by a licensed manufacturer or producer; articles and materials not to include permanent equipment which enter into the cost of manufacture or production of goods manufactured or produced by a licensed manufacturer or producer; wrought, seamless, or lap-welded iron or steel tubing, less than four inches in diameter, threaded and coupled, or not, when used only in oil wells, and materials used in the manufacture of such tubing; machinery and apparatus used only in the pumping of crude oil out of wells, and articles and materials used in the manufacture of such machinery or apparatus.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax; materials to be used exclusively in the manufacture of usual coverings to be used for covering goods not subject to the consumption or sales tax; woollen rolls or wool yarn milled for a producer of wool from such wool supplied by him for his own use, cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels; official stationery imported by His Majesty's Trade Commissioners in Canada from His Majesty's Stationery Office in England; crushed stone, produced or manufactured by any municipality exclusively for use in building or maintaining its roads or sidewalks, and not for sale, and sand, gravel, rubble and field stone; lasts for boots and shoes including rubber footwear and patterns and dies for boots and shoes including rubber footwear; apples, dried, desiccated or evaporated; articles and materials for the sole use of any bona fide hospital when purchased in good faith for use exclusively by the said hospital and not for resale.

#### Goods Enumerated in Customs Tariff Items

45. Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each.

46. Prepared cereal foods, n.o.p.

64. Sago and tapioca.

173. Books, embossed, and grooved cards for the blind; and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind.

175. Books not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, and being the property of the organized authorities of such library, and not in any case the property of individuals—the whole under regulations prescribed by the Minister—provided that importers of books who have sold the same for the purpose mentioned in this item, shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon.

209b. Nicotine sulphate.

219a. Non-alcoholic preparations or chemicals for disinfecting, dipping or spraying, n.o.p.; materials, n.o.p., for use only in producing or manufacturing preparations specified in this item, under regulations prescribed by the Minister of National Revenue.

Dry preparations used for the same purposes as goods enumerated in Item 219a.

281. Fire brick, containing not less than ninety per cent of silica; magnesite fire brick or chrome fire brick; other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment.

281a. Fire brick, n.o.p., for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment.

352a. Bells, when imported for use in churches only.

391a. Castings, of iron or steel: being ingot moulds for use in the production of steel.

406. Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel;

409a. Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; complete parts of all the foregoing;

409b. Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing;

409c. Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing;

409d. Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing;

409e. Spraying and dusting machines and attachments therefor, including hand sprayers; fruit or vegetable grading machines and attachments therefor; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing;

409f. Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines and all other