

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
160— Concluded	(ii) Perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:— (a) When in bottles or flasks containing not more than four ounces each..... (b) When in bottles, flasks or other packages, containing more than four ounces each..... per gallon and	45 p.c. \$5.00 30 p.c.
Ex.162	Vermouth, aperitif and cordial wines, containing twenty-eight per cent. or less of proof spirit, whether imported in wood or in bottles per gallon And in addition thereto, under all tariffs, 42½ cents per gallon. Provided, that six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this tariff item.	20 cts.
Ex.163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-four per cent. or less of proof spirit, whether imported in wood or in bottles per gallon And in addition thereto, under all tariffs, 42½ cents per gallon. Provided, that six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this tariff item.	20 cts.
165	Champagne and all other sparkling wines:— (a) In bottles containing each not more than a quart but more than a pint (old wine measure)..... per dozen bottles And in addition thereto, \$1.75 per gallon. (b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)..... per dozen bottles And in addition thereto, \$1.75 per gallon. (c) In bottles containing one-half pint each or less, per dozen bottles And in addition thereto, \$1.75 per gallon. (d) In bottles containing over one quart each (old wine measure) per gallon And in addition thereto, under all tariffs, \$1.75 per gallon.	\$5.00 \$2.50 \$1.25 \$2.50
Ex.167	Malt, whole, crushed or ground, n.o.p., upon entry for warehouse subject to excise regulations..... per pound	¼ct.
168	Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder, n.o.p.; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister..... and, per pound	25 p.c. 5 cts.
168a	Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer.....	25 p.c.
169	Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books.....	10 p.c.
Ex.169 Ex.184a Ex.184b Ex.184c Ex.184d	Periodical publications, unbound or paper bound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue.....	Free
170	Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language.....	Free