Tariff Item	Article	Tariff Rate	
109a 134	All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards not covered by tariff item No. 135, and sugar syrups testing over fifty-six degrees of polarization. Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister, that such refined sugar has been manufactured wholly from raw sugar produced in the British Colonies and possessions, and not otherwise. Provided further that sugar imported under this item shall not be subject to special duty in excess of three-fourths of one cent per pound.	British Preferenti ^{gl}	F
135	Sugar above number sixteen Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner, for refining purposes only, under regulations by the Minister; and sugar, n.o.p., not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees and not exceeding seventy-six degrees when not exceeding seventy-six degrees of polarization Provided that sugar imported under this item shall not be subject to special duty.	British Profesential	E
Ex. 135	Sugar above number 16 Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding 99 degrees polarization, effective on and after 22nd August, 1931.		
135a	all imitations thereof or substitutes therefor, not including molasses and not including syrups in receptacles of such size that the gross weight of receptacles and contents does not exceed sixty.	British Preferentia ^l	
136	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees, nor more than fifty-six degrees, under regulations prescribed by the Minister	British Preferenti ^{al}	
136a	Molasses of cane, testing by polariscope under thirty-five degrees	British Preferential	1
137	Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at	ather there are a second and a	
Tai paris	the point of production, and not afterwards subjected to any pro-	British Preferent ^{ial}	1
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p	British Preferential	
140	Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor I	British Preferential	-
140a	Shredded sugar-cane		1
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty F	British Preferent ^{ial}	