

of such tariff, and that such benefits shall not extend to the importation of articles into the production of which there has not entered a substantial portion of the labour of such countries. Any question arising as to any article being entitled to such benefits shall be decided by the Minister of Customs, whose decision shall be final. 5

Raw sugar.

“2. Raw sugar, including all sugar described in item 436 of schedule A, may, when imported direct from any British colony or possession, be entered for duty or taken out of warehouse for consumption in Canada at the reduced rate of duty provided in the British preferential tariff. 10

Application to certain colonies, how determined.

“3. The Minister of Customs, with the approval of the Governor in Council, shall determine what British colonies or possessions shall be entitled to the benefits of the preferential tariff under paragraph (c) of subsection 1 of this section. 15

Regulations.

“4. The Minister of Customs may, with the approval of the Governor in Council, make such regulations as are deemed necessary for carrying out the intention of this section.”

New item 221.

3. Item 221 in schedule A to the said Act is hereby repealed and the following substituted therefor:— 20

“221. India rubber boots and shoes; rubber belting, rubber cement and all manufactures of India rubber and gutta percha, n.o.p., twenty-five per cent *ad valorem*.....25 p.c.”

New items 435 and 436.

5. Items 435 and 436 in schedule A to the said Act are hereby repealed and the following are substituted therefor:— 25

“435. All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope, one dollar and eight cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. 30

“436. Sugar n.c.s. not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, testing not more than seventy-five degrees by the polariscope, forty cents per one hundred pounds, and for each additional degree one and one-half cent per one hundred pounds. Fractions of five-tenths of a degree or less not to be subject to duty, and fractions of more than five-tenths to be dutiable as a degree. The usual packages in which imported to be free” 35 40

Items 445 and 446 repealed.

5. On and after the first day of July, one thousand eight hundred and ninety-eight, items 445 and 446 in schedule A to the said Act shall be repealed 45

New item 616.

6. On and after the said first day of July, the following item shall be inserted in schedule B to the said Act instead of item 616:— 50

“616. Tobacco, unmanufactured, for excise purposes under conditions of the Inland Revenue Act.”