

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438d All of the foregoing when of a class or kind not made (con.) in Canada, and			
(1) For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same.	Free	17½ p.c.	27½ p.c.
(2) For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 410a (iii), 424 and 438a, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	27½ p.c.
(3) For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be	Free	Free	27½ p.c.
The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438e Internal combustion engines of 348 cubic inches and under in displacement; Parts of the foregoing;			
All of the foregoing when of a class or kind not made in Canada, and			
(1) For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same.	Free	17½ p.c.	27½ p.c.
(2) For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 410a (iii), 424 and 438a, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	7½ p.c.	27½ p.c.
(3) For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses, and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be	Free	7½ p.c.	27½ p.c.
The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438f (1) Parts, n.o.p., electro-plated or not, whether finished or not, for automobiles, motor vehicles, electric trackless trolley buses, fire fighting vehicles, ambulances and hearses, or chassis enumerated in tariff items 438a and 424, including engines, but not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber.	Free	25 p.c.	35 p.c.