## SCHEDULE B-Continued.

Tariff Item	on saint that the first on the first on the first on the first fir	Tariff Rates on Goods the Produce or Manufacture of Canada
353	Agricultural implements and machinery, viz.:—  (1) Cultivators; harrows; ploughs; drills; seed and fertilizer sowers or distributors combined or separate; lime sowers; seed or grain cleaners, and cellular seed or grain separators. The surtax to be levied, collected and paid under Section five of the Customs Acts Amendment Act, 1930, on the goods included in tariff item numbered 333 (1) shall be an amount equal to one-twentieth of the total duty of Customs otherwise chargeable.  (2) N.e.i., including ploughs, cultivators, and seed drills, hand-worked, combined or separate; ploughs, single-furrow mould-board, not exceeding 266 lbs. net weight; also the following parts of ploughs or harrows, viz.:—mouldboard plates unbent, steel share-plates cut to pattern, skeith-plates, plough beam forgings, and discs for harrows or ploughs  (4) Electric cooking and electric heating appli-	Free.
389	ances	30 per cent ad val.
	When the expenditure in material produced in Canada and/or labour performed within Canada calculated subject to the qualifications set out in clause 6 of "The Customs (Tariff Preference and General) Regulations, 1925", in each and every article is not less than three-fourths of the factory or works cost of such article in its finished state, and if the article otherwise complies with the laws, regulations, and conditions for the time being in force in New Zealand for the application of its British Preferential Tariff.	in cases where such tor vehicles are imported having bodies suited or designed for carrying passengers, an additional duty (herein referred to as "body duty") of 11½ per cent ad val. on any such vehicle (inclusive of the body): Provided that where the value for duty of any vehicle (inclusive of the body) exceeds £200 the body duty shall be: On £200 of such value, 11½ per cent ad val. on the remainder of such value, 6½ per cent ad val.
	When the expenditure in material produced in Canada and/or labour performed within Canada calculated subject to the qualifications set out in clause 6 of "The Customs (Tariff Preference and General) Regulations, 1925", in each and every article is not less than one-half of the factory or works cost of such article in its finished state, and if the article otherwise complies with the laws, regulations, and conditions for the time being in force in New Zealand for the application of its British Preferential Tariff.	tor vehicles are imported having bodies suited or designed for carrying passengers, an additional duty (herein referred to as "body duty") of 11½ per cent ad val. on any such vehicle (incluany such vehicle (incluany).