

Rates in Effect Prior to Rates Proposed in this Motion

SCHEDULE III

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff	B.P. Tariff	M.F.N. Tariff	General Tariff	General Preferential Tariff
70312-1	20 p.c.	20 p.c.	25 p.c.	13 p.c.	25 p.c. Various	25 p.c. Various	25 p.c. Various	16.5 p.c. Various
	<p>Valued at not more than three hundred dollars (not including goods otherwise allowed duty-free entry into Canada, nor alcoholic beverages, cigars, cigarettes and manufactured tobacco) and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than forty-eight hours</p> <p>Notwithstanding the provisions of this Act or any other Act, the value for duty as otherwise determined under the Customs Act in the case of any goods described under tariff items 70310-1, 70311-1 and 70312-1 which, but for the fact that the value thereof exceeds the maximum value specified in such items, would have been entitled to entry under one of those items, shall be reduced by an amount equal to the value specified in those items.</p>							
70313-1	Free	Free	Free	Free	Free Various	Free Various	Free Various	Free Various
	<p>Valued at not more than twenty dollars (not including alcoholic beverages, cigars, cigarettes and manufactured tobacco) and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than twenty-four hours</p> <p>The exemption granted under this item shall be extended only to a person who, at the time of his return to Canada, is not entering any other goods under any other item of this heading.</p> <p>Goods entitled to entry under any item of this heading shall be exempt from all other imposts notwithstanding the provisions of this Act or any other Act.</p>							