

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
399a Pipes or tubes of iron or steel, commonly known as "oil-country goods", being casing or tubing and fittings or couplings therefor, for use in connection with natural gas or oil wells.....	5 p.c.	10 p.c.	20 p.c.
399b Drill-pipe, for use in connection with natural gas or oil wells.....	Free	Free	Free
399c Materials for use in the manufacture of the goods specified in tariff items 399a and 399b.....	Free	Free	Free
400 Fittings and couplings of iron or steel, n.o.p., for pipes and tubes, parts therefor.....	15 p.c.	20 p.c.	30 p.c.
400a Fittings and couplings of iron or steel, not further manufactured than forged or bent to shape, whether or not deburred or descaled, when imported by manufacturers of welding fittings and couplings, for use in the manufacture of such fittings and couplings, in their own factories.....	Free	10 p.c.	25 p.c.
410b Machinery and apparatus for use in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use in producing coke and gas; machinery and apparatus for use in the distillation or recovery of products from coal tar or gas; parts of the foregoing, not including motive power, tanks for gas, valves ten and one-half inches or less in diameter, nor pipes of iron or steel.....	Free	10 p.c.	12½ p.c.
410d Well-drilling machinery and apparatus, and parts thereof, for use in drilling for water, natural gas or oil, or in prospecting for minerals, not including motive power; machinery and apparatus of a class or kind not made in Canada for maintenance and testing purposes in connection with gas or oil wells; well-packers and parts thereof, for oil or gas wells.....	Free	Free	Free
410g Articles for use in the metallurgy or smelting of iron, namely: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers; parts of the foregoing, not including structural iron work, valves ten and one-half inches or less in diameter, nor pipes of iron or steel.....	Free	5 p.c.	5 p.c.
410z Machinery and apparatus, n.o.p., and parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not including motive power, tanks for gas, valves ten and one-half inches or less in diameter, nor pipes of iron or steel.....	5 p.c.	10 p.c.	12½ p.c.
848 All machinery and apparatus and parts thereof (including motive power) and drilling mud, for use in exploratory or discovery work in connection with, and development, depletion and production of petroleum or natural gas wells.....	Free	Free	Free