

TRADE AGREEMENT

BETWEEN

CANADA

AND THE

UNITED KINGDOM

Signed at Ottawa, February 23rd, 1937

AND CONNECTED PAPERS



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OTTAWA  
J. O. PATENAUDE, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY  
1937

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# TRADE AGREEMENT BETWEEN CANADA AND THE UNITED KINGDOM SIGNED AT OTTAWA, FEBRUARY 23rd, 1937

The Governments of Canada and of the United Kingdom, recognizing that the revival and development of trade is an essential feature of the prosperity and well-being of all countries and to this end desiring further to facilitate trade and commerce between Canada and the United Kingdom, and having resolved to replace by the present Agreement the Agreement concluded between them at Ottawa on the 20th August, 1932, have agreed upon the following provisions:—

## ARTICLE 1

The Government of the United Kingdom undertake that goods grown, produced or manufactured in Canada and consigned from any part of the British Empire which are now free of duty, shall continue to enjoy entry free of customs duty into the United Kingdom, subject, however, to the reservations set forth in Schedule I appended hereto.

## ARTICLE 2

The Government of the United Kingdom undertake that the goods the manufacture of Canada enumerated in Schedule II appended hereto when consigned from any part of the British Empire shall not on importation into the United Kingdom be subjected to duties of customs higher than those specified in that Schedule.

## ARTICLE 3

The Government of the United Kingdom undertake in respect of the goods the growth, produce or manufacture of Canada enumerated in Schedule III appended hereto that the difference between the rate of the duties of customs on such goods on importation into the United Kingdom when consigned from any part of the British Empire and the rate upon similar goods the growth, produce or manufacture of any foreign country shall not be less than the rates set out in that Schedule:

Provided that the duty on either wheat in grain, copper, zinc or lead, as provided in this Agreement, may be removed if at any time Empire producers of wheat in grain, copper, zinc or lead respectively are unable or unwilling to offer these commodities on first sale in the United Kingdom at prices not exceeding the world prices and in quantities sufficient to supply the requirements of United Kingdom consumers; and,

Provided further that while the arrangements contained in the Report of the Import Duties Advisory Committee of the 2nd July, 1935, are in force, the duties on lead and zinc shall be in accord with the proposals in Appendices B and C of that Report.

## ARTICLE 4

The Government of the United Kingdom undertake that until the 19th August, 1942, tobacco grown, produced or manufactured in Canada and consigned from any part of the British Empire shall enjoy on importation into the

United Kingdom the existing margin of preference over foreign tobacco, so long however, as the duty on foreign unmanufactured tobacco does not fall below 2s. 0½d. per lb., in which event the margin of preference shall be equal to the full duty.

#### ARTICLE 5

The Government of Canada, recognizing that it is the present policy of the Government of the United Kingdom to promote the orderly marketing of bacon and hams and of meat in the United Kingdom with due regard to the normal development of trade, declare their willingness so far as their power extends to continue to assist the Government of the United Kingdom in carrying out this policy and, in particular, to furnish from time to time estimates of forthcoming shipments of bacon and hams and cattle and beef.

As regards bacon and hams, the Government of the United Kingdom undertake:

(1) that any duty or levy which may be imposed on bacon and hams imported into the United Kingdom shall not apply to imports of Canadian bacon and hams when consigned from any part of the British Empire;

(2) that there will be no regulation by them of such imports unless the rate at which the trade from Canada progresses towards two and one-half million hundred-weight per annum should become abnormal and such as to endanger the effective working of the system of supply regulation;

(3) that no such regulation would be put into effect without prior consultation with the Government of Canada.

As regards cattle and beef, the Government of the United Kingdom undertake:

(1) that any duty or levy which may be imposed on cattle or beef imported into the United Kingdom shall not apply to imports of Canadian cattle or beef when consigned from any part of the British Empire;

(2) that, if so requested, they will make themselves responsible for Canadian interests in any International Conference that may be set up to arrange for regulating supplies imported into the United Kingdom and will use their best endeavours to ensure that Canada secures an equitable share in the trade in cattle and beef;

(3) that any Agreement for the setting up of such a Conference, to which they may become a party, will not provide for any reduction in imports of Canadian fat cattle and beef into the United Kingdom below recent levels;

(4) that any such Agreement will recognize that special provision may become necessary for increased shipments of fat cattle and beef from Canada and will provide for specified reductions, if necessary, in shipments of chilled beef from foreign countries;

(5) that there will be no regulation of imports of cattle or beef from Canada unless, after consultation with the Government of Canada,

appears to the Government of the United Kingdom that the effective working of a general scheme for the orderly marketing in the United Kingdom of meat cannot otherwise be secured.

#### ARTICLE 6

The Government of Canada undertake that the goods the growth, produce or manufacture of the United Kingdom enumerated in Schedule IV appended hereto, when conveyed without transshipment from any part of the British Empire enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada, shall not be subjected to duties of customs higher than those specified in that Schedule.

The Government of Canada undertake as regards goods the growth, produce or manufacture of the United Kingdom other than those enumerated in Schedule IV that, under the British Preferential Tariff, no new protective duty shall be imposed and no existing protective duty increased except after an inquiry at which United Kingdom producers shall enjoy full rights of audience.

#### ARTICLE 7

The Government of Canada undertake that goods the growth, produce or manufacture of the United Kingdom enumerated in Schedule IV, when not of a class or kind made in Canada and when subject to duties of customs on importation into Canada, shall, when conveyed without transshipment from any part of the British Empire enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada, enjoy the benefit of preferential tariff margins which, in the case of any such goods, shall not be less than the difference between the rate of duty provided for in this Agreement and the rate of duty now levied upon like goods the growth, produce or manufacture of any foreign country, provided however that, if the duty on foreign goods becomes less than such preferential tariff margin, no duty shall be levied on the like goods of United Kingdom origin.

#### ARTICLE 8

The Government of Canada undertake in respect of the goods the growth, produce or manufacture of the United Kingdom enumerated in Schedule V appended hereto that the difference between the rates of duties of customs on such goods on importation into Canada, when conveyed without transshipment from any part of the British Empire enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada, and the rates upon similar goods the growth, produce or manufacture of any foreign country shall not be less than the margins set out in that Schedule.

#### ARTICLE 9

The two Governments undertake that, except as provided for in legislation already in force, goods the growth, produce or manufacture of either country covered by the provisions of Articles 1 and 2, or of the first paragraph of Article 6, as the case may be, shall not be subjected on importation into the other

country to any imposts or charges other than the customs duties leviable in accordance with the provisions of the said Articles unless equal imposts or charges are imposed on similar goods the growth, produce or manufacture of the importing country.

#### ARTICLE 10

Each Government reserve the right to suspend or modify the preferential margin specified in respect of any item in Schedule III or Schedule V, as the case may be, if, after inquiry, it appears to that Government that a predominant share of the trade in such item is controlled by any organization or combine of exporters and that by virtue of the guaranteed margin that organization or combine is exercising this control to the prejudice of consumers or users of the goods in question.

#### ARTICLE 11

Neither Government will, without the consent of the other Government, amend their regulations regarding qualification for preferential tariff treatment so as to increase above fifty per centum the prescribed proportion of the value of any class of manufactured articles which must be derived from expenditure in the British Empire in order to entitle the articles to preference.

#### ARTICLE 12

The Government of Canada, recognizing that the entry of Canadian goods into the United Kingdom market free of duty, as assured in Article 1 of this Agreement and, in particular, their exemption from liability to any special or dumping duty, even if sold in that market at less than their comparable selling price in Canada, warrant more nearly reciprocal treatment of United Kingdom goods offered for sale in similar circumstances in Canada, agree to exempt particular classes of United Kingdom goods from special or dumping duty under the conditions set out in the following paragraphs.

If it appears to the Government of the United Kingdom that any goods enjoying entry free of duty into the United Kingdom under the provisions of Article 1 of this Agreement are exported from Canada to the United Kingdom at export or selling prices lower than the fair market value for home consumption, as determined on the bases laid down in Section 6 of the Customs Tariff of Canada, and that in consequence thereof the sale of similar United Kingdom goods is being prejudicially or injuriously affected, they may notify the Government of Canada of the facts of the case and request that United Kingdom goods of each or any class or kind normally manufactured by the Canadian industry manufacturing the goods in question shall be exempt from special or dumping duty on importation into Canada.

On receipt of such notification and request the Government of Canada will take suitable steps to correct the situation complained of and, if other measures are ineffectual, will exempt United Kingdom goods, as specified in the notification, from special or dumping duty for such period as may prove necessary. Recognizing that in certain circumstances it may be found necessary to exempt from special or dumping duty other United Kingdom goods of a class or kind normally manufactured by the Canadian industry manufacturing the

goods in question, the Government of Canada agree that they will accord sympathetic consideration to any request that the United Kingdom Government may make under this Article for such exemption and will, in consultation with the United Kingdom Government, determine what measures shall be taken to restore fair trading conditions.

#### ARTICLE 13

The Government of the United Kingdom will invite the Governments of the non-self-governing Colonies and Protectorates to continue to accord to Canada any preference which may for the time being be accorded to any other part of the British Empire:

Provided that the operation of this paragraph shall not extend to any preferences accorded by Northern Rhodesia to the Union of South Africa, Southern Rhodesia and the High Commission Territories in South Africa.

The Government of Canada undertake to accord to those non-self-governing Colonies, Protectorates and Mandated Territories, to which the benefits of the British Preferential Tariff are at present accorded, and also to Malta, the benefit of any preferences for the time being accorded to any part of the British Empire:

Provided that nothing in this paragraph shall interfere with existing obligations or special arrangements already in force between Canada and other parts of the British Empire; and,

Provided further that the Government of Canada shall not be bound to continue to accord any preferences to any Colony or Protectorate which, not being precluded by international obligations from according preferences, either (i) accords to Canada no preferences, or (ii) accords to some other part of the British Empire (in the case of Northern Rhodesia, excepting the Union of South Africa, Southern Rhodesia and the High Commission Territories in South Africa) preferences not accorded to Canada.

#### ARTICLE 14

The Government of Canada undertake to accord to goods the growth, produce or manufacture of any of the non-self-governing Colonies, Protectorates or Mandated Territories of Togoland under British Mandate, the Cameroons under British Mandate, the Tanganyika Territory or Palestine, treatment not less favourable than that accorded to similar goods the growth, produce or manufacture of any foreign country.

#### ARTICLE 15

The Government of the United Kingdom will invite the Governments of the Colonies and Protectorates shown in Schedule VI appended hereto to continue in operation the preferences accorded to Canada on the commodities and at the rates shown in that Schedule, and the Government of Canada will continue in operation the preferences accorded to the Colonies, Protectorates and Mandated Territories by Canada as set out in Schedule VII appended hereto:

Provided that the Government of Canada shall not be bound to continue to accord any preferences to any Colony or Protectorate which, not being precluded by international obligations from according preferences,

either (i) accords to Canada no preferences, or (ii) accords to some other part of the British Empire (in the case of Northern Rhodesia, excepting the Union of South Africa, Southern Rhodesia and the High Commission Territories in South Africa) preferences not accorded to Canada; and,

Provided further that, in the event of the denunciation and termination of the Canada-West Indies Trade Agreement dated the 6th July, 1925, either Government shall be at liberty, on giving at least six months' notice, to terminate the provisions of this Article not earlier than the termination of that Agreement.

#### ARTICLE 16

In the event of circumstances arising which in the judgment of the Government of the United Kingdom or of the Government of Canada, as the case may be, necessitate a variation in the terms of this Agreement, the proposal to vary those terms shall be the subject of consultation between the two Governments.

#### ARTICLE 17

The Agreement will come into force on a date to be mutually agreed between the two Governments. On the coming into force of the present Agreement, the Agreement concluded between the two Governments at Ottawa on the 20th August, 1932, shall cease to have effect. Pending the coming into force of the present Agreement, the two Governments will apply its provisions as far as may be possible and will consult together with regard to the dates on which particular provisions of the 1932 Agreement shall be deemed to have been replaced by provisions of the present Agreement. The Agreement will remain in force until the 20th August, 1940. Unless six months before the 20th August, 1940, notice of termination shall have been given by either Government to the other, the Agreement will remain in force until the expiry of six months from the date on which a notice of termination is given.

Done in duplicate, at Ottawa, this twenty-third day of February, 1937.

Signed on behalf of the Government of Canada:—

W. L. MACKENZIE KING  
CHAS. A. DUNNING

Signed on behalf of the Government of the United Kingdom:—

F. L. C. FLOUD



## SCHEDULE I

(See Article 1)

As regards eggs, poultry, butter, cheese and other milk products, the Government of the United Kingdom reserve to themselves the right, if they consider it necessary in the interests of the United Kingdom producer to do so, to review at any time the basis of preference so far as relates to the articles above enumerated and after notifying the Canadian Government either to impose a preferential duty on Canadian produce whilst maintaining preferential margins, or in consultation with the Canadian Government to bring such produce within any system which may be put into operation for the quantitative regulation of supplies from all sources in the United Kingdom market.

## SCHEDULE II

(See Article 2)

Article	Rate of Duty
Motor cars (including motor bicycles and motor tricycles) and accessories and component parts of motor cars, motor bicycles and motor tricycles.....	22½ per cent. <i>ad valorem</i>
Stockings and socks of natural silk or where the value of the natural silk component exceeds 20 per cent. of the aggregate of the values of all the components of the article.....	28½ per cent. <i>ad valorem</i> , or 8s. per lb., whichever is the greater.
Reed Organs (including harmoniums) complete.....	Free.

## SCHEDULE III

(See Article 3)

Article	Margin of Preference
Wheat, in grain.....	2s. per quarter.
Butter.....	15s. per cwt.
Cheese.....	15 per cent. <i>ad valorem</i> .
Apples, raw (excluding apples consigned direct to a registered cider manufacturer for use in making cider).....	4s. 6d. per cwt.
Pears, raw.....	4s. 6d. per cwt.
Apples, canned.....	3s. 6d. per cwt., in addition to the difference in the rates of duty in respect of sugar content.
Eggs in shell—	1s. per great hundred.
(a) Not exceeding 14 lbs. in weight per great hundred.....	1s. 6d. per great hundred.
(b) Over 14 lbs. but not exceeding 17 lbs.....	1s. 9d. per great hundred.
(c) Over 17 lbs.....	5s. per cwt., in addition to the difference in the rates of duty in respect of sugar content.
Condensed milk, whole, sweetened or slightly sweetened.....	6s. per cwt.
Condensed milk, whole, not sweetened.....	6s. per cwt.
Milk powder and other preserved milk excluding condensed milk, not sweetened.....	7s. per cwt.
Honey.....	2d. per lb.
Copper, unwrought, whether refined or not, in ingots, bars, blocks, slabs, cakes and rods.....	10 per cent. <i>ad valorem</i> .
Timber of all kinds imported into the United Kingdom in substantial quantities from Canada, in so far as now dutiable.....	10 per cent. <i>ad valorem</i> .
Fish, fresh sea, excluding fish livers.....	1½d. per lb.
Chilled or frozen salmon.....	10 per cent. <i>ad valorem</i> .
Salmon, canned.....	10 per cent. <i>ad valorem</i> .
Other fish, canned.....	10 per cent. <i>ad valorem</i> .
Asbestos.....	10 per cent. <i>ad valorem</i> .
Zinc.....	10 per cent. <i>ad valorem</i> .
Lead.....	10 per cent. <i>ad valorem</i> .
Patent leather not forming part of another article and goods composed wholly of patent leather.....	15 per cent. <i>ad valorem</i> .

## SCHEDULE IV

(See Article 6)

NOTE.—The rates of duty set out below will be subject to discounts in accordance with the provisions of Section 5 of the Customs Tariff.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
ex 8	Extracts of meat and fluid beef, not medicated.....	10 p.c.
20a	Butter produced from the cocoa bean.....	Free
23	Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate, the weight of the wrappings and cartons to be included in the weight for duty..... and per pound	12½ p.c. 2½ cts.
34	Mustard, ground.....	17½ p.c.
41	Salt, n.o.p., in bags, barrels and other coverings.....	Free
	Bags, barrels and other usual coverings used in the importation of the salt specified in this item.....	Free
65	Biscuits, not sweetened.....	12½ p.c.
65a	Diabetic breads and biscuits, under regulations prescribed by the Minister...	Free
66a	Biscuits, sweetened or unsweetened, valued at not less than 20 cents per pound wholesale, f.o.b. any port in the United Kingdom, said value to be based on the net weight and to include the value of the usual retail package....	Free
ex 82	(d) Rosebushes, n.o.p..... each	1½ cts.
ex 90	Vegetables, prepared or preserved:— (b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p..	15 p.c.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats..... per pound.	2 cts.
105e	Fruits and peels, crystallized, glacé, candied or drained; cherries and other fruits of crème de menthe, maraschino or other flavour.....	20 p.c.
ex 120	Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers.....	20 p.c.
123	Salmon and all other fish, prepared or preserved, including oysters, n.o.p....	17½ p.c.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied pop-corn, candied nuts, flavouring powders, custard powders, jelly powders, sweet-meats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty..... per pound and	¾ ct. 15 p.c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty..... per pound	\$3.50
144	Cut tobacco..... per pound	80 cts.
145	Manufactured tobacco, n.o.p., and snuff..... per pound	75 cts.
147	Ale, beer, porter and stout, when imported in bottles..... per gallon Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.	15 cts.
152	Lime juice, fruit syrups and fruit juices, n.o.p.....	15 p.c.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
156	<p>Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirits or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit, per gallon of the strength of proof.....</p> <p>Provided, as to all goods specified in Item No. 156 when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 per cent under proof.</p>	\$5.00
159	Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as essences, extracts, or ethereal and spirituous fruit essences, n.o.p..... per gallon and	\$5.00 30 p.c.
160	<p>Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—</p> <p>(a) when in bottles or flasks containing not more than four ounces each....</p> <p>(b) when in bottles, flasks or other packages, containing more than four ounces each..... per gallon</p>	30 p.c. \$5.00
168	Malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister.....	25 p.c.
169	Books, viz:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books.....	Free.
171	Books, printed, periodicals and pamphlets, or parts thereof, n.o.p., not to include blank account books, copy books, or books to be written or drawn upon.....	Free.
178 } 178c }	<p>Advertising and printed matter, viz:—Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p.:—</p> <p>(i) when produced in countries entitled to the British Preferential Tariff and relating exclusively to products of such British countries, but not relating to Canadian products..... per pound</p> <p>(ii) n.o.p.....</p>	Free. 5 cts.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, n.o.p., engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps, and charts, n.o.p.....	12½ p.c.
180c	Decalcomania transfers, when imported exclusively for use in the manufacture of vitreous enamelled products or of tableware of china, porcelain or semi-porcelain.....	Free.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders.....	20 p.c.
187	Albumenized and other papers and films chemically prepared for photographers' use, n.o.p.....	Free.
187a	Hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography.....	Free.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
ex 192	Electrical insulating pressboard, not less than .040 inch in thickness.....	Free.
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth.....	12½ p.c.
192c	Roofing and shingles of saturated felt.....	Free.
193	Paper sacks or bags of all kinds, printed or not.....	15 p.c.
194	Playing cards, in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.....	15 p.c.
195	Paper hanging or wall papers, including borders or bordering.....	17½ p.c.
ex 197 ex 199}	Hand made papers, not to include mould-made deckle-edge papers, valued at not less than 40 cents per pound wholesale.....	10 p.c.
197b	Wrapping paper of all kinds, not pasted, coated or embossed.....	17½ p.c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.....	20 p.c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.....	20 p.c.
199c	Waxed stencil paper for use on duplicating machines.....	10 p.c.
200a	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate, n.o.p.....	20 p.c.
203a	Chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning.....	Free
203b	Aniline and coal tar dyes, adapted for dyeing, in bulk, or in packages of not less than one pound.....	Free
206a	Biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of man, when manufactured under licence of the Department of Pensions and National Health under regulations prescribed by the Food and Drugs Act; and biological products, animal or vegetable, n.o.p., for parenteral administration in the diagnosis or treatment of diseases of animals or poultry, when imported under permit of the Veterinary Director General.....	Free
ex 208a	Chloride of lime and hypochlorite of lime:— 1. When in packages of not less than twenty-five pounds weight each....	Free
208e	Cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals, n.o.p.....	Free
208j	Sal ammoniac and nitrate of ammonia.....	Free
208l	Bichloride of tin and tin crystals.....	Free
208m	Sulphate of copper (blue vitriol).....	Free
208n	Sulphate of iron (copperas).....	Free
208o	Cream of tartar in crystals and tartaric acid crystals.....	Free
208r	Oxide of tin or of copper.....	Free
208s	Sulphate of zinc and chloride of zinc.....	Free
208t	All chemicals and drugs, when of a kind not produced in Canada, which were on August 20, 1932, dutiable at rates of 15, 25, and 25 p.c., under Tariff Item 711.....	Free
209c	Bichromate of potash, crude; red and yellow prussiate of potash.....	Free
210	Peroxide of soda; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre, n.o.p.; sulphide of sodium; nitrite of soda; arseniate, binarsenate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda.....	Free

Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom	No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
ree.	210d	Sodium, sulphate of, crude, or salt cake..... per pound	½ ct.
2½ p.c.	212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined.....	Free
ree.	215	Stearic acid, n.o.p.....	Free
5 p.c.	216	Acids, n.o.p., of a kind not produced in Canada.....	Free
5 p.c.	218	Acid phosphate, not medicinal.....	Free
7½ p.c.	219	(i) Solutions of peroxides of hydrogen, n.o.p.....	12½ p.c.
		(ii) Solutions of hydrogen peroxide containing 25 per centum or more by weight of hydrogen peroxide.....	Free
	219c	Non-alcoholic preparations or chemicals, such as are used for disinfecting, dipping or spraying, when in packages not exceeding three pounds each, in weight, the weight of such packages to be included in the weight for duty.....	5 p.c.
	219d	Sulphuric ether; chloroform, n.o.p.; preparations of vinyl ether for anaesthetic purposes.....	Free
ex	220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.— (a) When dry..... (b) Liquid, when containing not more than two and one-half per centum of proof spirit.....	17½ p.c. 20 p.c. 20 p.c.
	228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.....	20 p.c.
	229	Soap, common or laundry..... per one hundred pounds	50 cts.
	230	Castile soap.....	Free
	232	Glue, liquid, powdered or sheet, and gelatine, n.o.p..... and per pound	17½ p.c. 2 cts.
	232c	Gelatine, edible.....	10 p.c.
ex	232d	Mucilage and adhesive paste..... and per pound	15 p.c. 1½ cts.
	234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.....	15 p.c.
	236	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports.....	10 p.c.
	238a	Manufactures of celluloid, or of which celluloid is the component of chief value, n.o.p.....	10 p.c.
	240	Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixé; satin white.....	Free
	241a	Litharge, other than for battery purposes.....	Free
	242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide.....	Free
	243	Dry white lead.....	15 p.c.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
244	White lead ground in oil.....	20 p.c.
245	Ochres, ochrey earths, siennas and umbers.....	5 p.c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n.o.p.....	12½ p.c.
246b	Stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; and liquid gold paint, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain.....	Free
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.....	17½ p.c.
ex 247 } 247a }	Artists' and school children's colours; fitted boxes containing the same; artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....	Free
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers..... per gallon	75 cts.
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p..... per gallon and	15 cts. 10 p.c.
250	Paris green, dry.....	Free
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.....	12½ p.c.
254	Gums, viz:—Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick and shell; ambergris; Pontianac..	Free
256	Printing ink.....	12½ p.c.
259a	Sesame seed oil, crude.....	Free
264	Essential oils, n.o.p., including bay oil, otto of limes, and peppermint oil....	Free
ex 265a	Halibut liver oil, crude or refined.....	Free
265b	Cod liver oil, crude or refined.....	Free
276b	Cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities, in their own factories.....	Free
277	Palm and palm kernel oil, unbleached or bleached, not edible; shea butter..	Free
278	Oils, viz:—cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil.....	Free
278b	Crude peanut oil, for refining for edible purposes, used as materials in Canadian manufactures.....	Free
278c	Cocoanut oil, not edible, when imported for use in the manufacture of refined cocoanut oil.....	Free
278d	Olive oil for manufacturing soap or tobacco or for canning fish; olive oil for use in the processing of textile fibres, including the finishing of fabrics....	Free
ex 282a	Firebrick, n.o.p.....	7½ p.c.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p.....	20 p.c.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring.....	15 p.c.
286	Earthenware and stoneware, viz:—demijohns, churns or crocks, n.o.p.....	20 p.c.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
287	All tableware of china, porcelain, semi-porcelain, or white granite, but not to include tea-pots, jugs and similar articles of the type commonly known as earthenware.....	Free
288	Stoneware and Rockingham ware and earthenware, n.o.p.....	20 p.c.
288a	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents.....	Free
288b	Hand forms of porcelain, when imported by manufacturers for use exclusively in the manufacture of rubber gloves in their own factories.....	Free
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....	15 p.c.
296c	Magnesium carbonate, imported for use in the compounding or manufacture of rubber products.....	Free
300	Crucibles of clay, sand or plumbago.....	Free
312a	Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of Empire origin, n.o.p.....	Free
316a	Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantle stocking for gas light.....	Free
318	Common and colourless window glass.....	Free
319	Glass, in sheets, and bent plate glass, n.o.p.....	Free
320	Plate glass, not bevelled, in sheets or panes not exceeding seven sq are feet each, n.o.p.....	Free
321	Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty five square feet each, n.o.p.....	Free
322	Plate glass, n.o.p.....	17½ p.c.
323	Silvered glass, bevelled or not and framed or not, n.o.p.....	20 p.c.
326 } ex 326a }	(i) Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.; decanters and machine-made tumblers of glass, not cut nor decorated, n.o.p.....	15 p.c.
	(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.....	10 p.c.
326a	Manufactures of glass, n.o.p.....	10 p.c.
326e	Articles of glass, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of, or electro-plated with, precious metals, in their own factories.....	Free
326g	High thermal shock resisting glassware.....	Free
339a	Lead capsules for bottles.....	Free
340	Type for printing, including chases, quoins and slugs, of all kinds.....	7½ p.c.
341	Babbit metal and type metal, in blocks, bars, plates and sheets.....	10 p.c.
ex 352 } ex 427 } ex 445k } ex 446a } ex 462 }	Fixed or stationary meters, of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow, of a class or kind not made in Canada.....	Free.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
ex 352 ex 362 ex 519 ex 597a ex 624 ex 647 et al.	Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister.....	Free.
353	Aluminum and alloys thereof, crude or semi-fabricated, viz:—pigs, ingots, blocks, notch bars, slabs, billets and blooms; bars, rods and wire; angles, channels, beams, tees and other rolled or drawn sections and shapes; pipes and tubes; plates, sheets and strips, including circles; leaf, n.o.p., or foil, less than .005 inch in thickness, plain or embossed, with or without backing; wire and cable, twisted or stranded, reinforced with steel or not; aluminum powder.....	Free
353a	Aluminum leaf, less than .005 millimetres in thickness; aluminum scrap..... Provided, that nothing shall be deemed to be aluminum scrap except waste or refuse aluminum, fit only to be remelted.	Free
354	Manufactures of aluminum, n.o.p.....	15 p.c.
354a	Kitchen or household hollow-ware of aluminum, n.o.p.....	20 p.c.
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.....	15 p.c.
361	Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders	15 p.c.
362	Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.....	20 p.c.
362b	Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manieure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver.....	17½ p.c.
362c	Nickel-plated ware, gilt or electro-plated ware, n.o.p.....	17½ p.c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases.....	15 p.c.
369	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates.....	10 p.c.
370	Copper rollers, and stones, used in the printing of textile fabrics or wallpaper.	Free
ex 377a et al.	Wrought iron in the form of billets, bars, rods, sheets, strips, plates or skelp..	Free
377c	Ingots, cogged ingots, blooms, slabs, billets, n.o.p., of iron or steel, of a class or kind not made in Canada, when imported by manufacturers of forgings for use exclusively in the manufacture of forgings, in their own factories, under regulations prescribed by the Minister.....	Free
ex 378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:— (b) Not further processed than hammered or pressed, n.o.p..... (c) Cold rolled, drawn, reeled, turned or ground, n.o.p..... (d) Hot rolled, valued at not less than 4 cents per pound, n.o.p.....	10 p.c. 10 p.c. Free
ex 378a	Bars or rods, of iron or steel, hot rolled, viz:— Rounds over 4½ inches in diameter and squares over 4 inches.....	Free
ex 379	Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister:— (e) Bars of iron or steel, hot rolled, 5 inches in diameter and larger, when imported by manufacturers of polished shafting for use in their own factories..... (f) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when imported by manufacturers of metal window frames, for use in their own factories.....	Free. Free.



No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
380	Plates of iron or steel, hot or cold rolled:— (a) Not more than 66 inches in width, n.o.p. .... per ton (b) More than 66 inches in width, n.o.p. .... (c) Flanged, dished or curved, n.o.p. .... (d) With chequer, diamond or other raised pattern on contact surface. ....	\$4.25 Free 5 p.c. Free
ex 381	Sheets, of iron or steel, hot or cold rolled:— (a) .080 inch or less in thickness, n.o.p. ....	7½ p.c.
382	Hoop, band or strip, of iron or steel:— (a) Hot rolled, .080 inch or less in thickness, n.o.p. .... per ton (b) Hot rolled, more than .080 inch in thickness, n.o.p. .... (c) Cold rolled or cold drawn, .080 inch or less in thickness, n.o.p. .... (d) Cold rolled or cold drawn, more than .080 inch in thickness, n.o.p. ....	5 p.c. \$3.00 7½ p.c. 12½ p.c.
383	Sheets, plates, hoop, band or strip, of iron or steel:— (a) Coated with tin, of a class or kind not made in Canada, n.o.p. .... (b) Coated with tin, n.o.p. .... (c) Coated with zinc, n.o.p. .... (d) Coated with metal or metals, n.o.p. .... (e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p. .... (f) Coated with vitreous enamel, n.o.p. .... (g) Corrugated, coated or not. ....	Free Free 7½ p.c. 5 p.c. 5 p.c. 10 p.c. 10 p.c.
385	Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound, n.o.p. ....	Free
385a	Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot or cold rolled, polished or not, valued at not less than five cents per pound. ....	Free
ex 386	Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:— (a) Plates, when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, in their own factories. .... (b) Sheets, plates, hoop, band or strip, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws for use exclusively in the manufacture of saws, in their own factories. .... (m) (i) Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin. .... (ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories. .... (p) Sheets of iron or steel, hot or cold rolled, with silicon content of .075 p.c. or more, when imported by manufacturers of electrical apparatus, for use in the manufacture of electrical apparatus in their own factories. .... (q) Hoop steel, hot or cold rolled, plain or coated, .064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs or by manufacturers of flat hoops for barrels and kegs, for use exclusively in their own factories. ....	Free. Free. Free. 5 p.c. Free. Free. Free.
387c	Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of shapes and lengths not made in Canada. ....	Free
388	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used therewith, n.o.p. ....	Free
388b	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p. .... per ton	\$4.00

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
388d	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.	20 p.c.
388e	Iron or steel side or centre sill sections, of all sizes not manufactured in Canada, weighing not less than 35 pounds per lineal yard, not punched, drilled or further manufactured, when imported by manufacturers of railway cars, for use in their own factories.	Free
390c	Piston ring castings of steel, in the rough as from the moulds.	Free
392	Forgings, of iron or steel, in any degree of manufacture, n.o.p.	17½ p.c.
ex 392 392a	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over.	Free
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders.	Free
ex 394	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:— (a) For railway vehicles, including locomotives and tenders.	7½ p.c.
396	Pipe, cast, of iron or steel, valued at not more than five cents per pound.. per ton	\$5.00
396a	Pipe, cast, of iron or steel, n.o.p.	Free
ex 397	Pipes and tubes, of wrought iron or steel, plain or coated:— (c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p. (d) N.o.p.	5 p.c. 12½ p.c.
ex 397(b) 398a	Pipes and tubes of iron or steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound; steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends, when imported for use exclusively in the manufacture or repair of rolls for papermaking machinery.	Free
401	Wire, of iron or steel:— (a) Barbed fencing, coated or not. (b) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p. (c) Drawn flat or cold rolled flat after drawing, coated or not, n.o.p., not more than .25 inch in width and less than .1875 inch in thickness (d) Coated with zinc or spelter, curved or not, in coils, .144, .104, or .092 inch in diameter, with tolerance not to exceed .004 inch, and not for use in telegraph or telephone lines, n.o.p. (e) Coated with zinc or spelter, n.o.p. (f) Single or several, coated, n.o.p., or covered with any material, including cable so covered. (g) N.o.p.	Free 15 p.c. 7½ p.c. Free. 10 p.c. 15 p.c. 15 p.c.
402a	Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not.	20 p.c.
402b	Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister.	12½ p.c.
406	Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel:— (a) One and one-eighth inches in diameter and over. (b) Less than one and one-eighth inches in diameter.	Free. 15 p.c.
407	Silent chain and finished roller chain, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth.	Free.
407a	Chains, of iron or steel, n.o.p., and complete parts thereof.	15 p.c.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
408	Malleable sprocket chain and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister.....	Free.
409	Cream separators and complete parts therefor, including steel bowls.....	Free.
409m	Internal combustion traction engines; traction attachments designed to be combined with automobiles in Canada for use as traction engines; complete parts of all the foregoing.....	Free.
410b	Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....	Free.
410l	Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations.....	5 p.c.
410n	Diamond drills and core drills, not including motive power, electrically operated rotary coal drills, and coal cutting machines, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations.....	Free
410u	Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all the foregoing.....	12½ p.c.
410z	Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....	5 p.c.
412b	Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof.....	Free
412d	Offset presses; lithographic presses; printing presses and typemaking accessories therefor, n.o.p.; complete parts of the foregoing, not to include saws, knives and motive power.....	Free
414	Typewriters and complete parts thereof.....	Free
414c	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.....	Free
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.....	5 p.c.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines.....	5 p.c.
422	Street or road rollers and complete parts thereof.....	Free
424	Fire engines and other fire extinguishing machines; chassis for same; complete parts other than chassis parts.....	10 p.c.
425	Lawn mowers.....	10 p.c.
427	All machinery composed wholly or in part of iron or steel, n.o.p., and complete parts thereof.....	10 p.c.
ex 427 ex 446a et al.)	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors complete with sound equipment; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps.....	Free

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
427a	All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing.....	Free
427b	Ball and roller bearings.....	Free
427c	Machinery for dairying purposes, viz:—power churns, power milk coolers, power fillers and cappers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice-breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power.....	Free
427d	Machines designed for making rigid composite box-ends of wood—consisting of a centre with separate nailing edges attached—from scrap or waste mill stock, and complete parts thereof, not to include motive power.....	Free
427e	Automatic machines for making and packaging cigarettes, not to include tobacco preparing machines.....	Free
428d	Magnetos and complete parts thereof, when imported by manufacturers of internal combustion engines, for use exclusively in the manufacture of such internal combustion engines, in their own factories.....	Free
428e	Diesel and semi-diesel engines, and complete parts thereof, n.o.p.....	Free
428f	Air-cooled internal combustion engines of not greater than 1½ h.p. rating, and complete parts thereof.....	Free
ex 429	Cutlery of iron or steel, plated or not:— (b) Table knives and table forks..... (c) Penknives, jack-knives and pocket knives of all kinds..... (d) Knives, n.o.p..... (e) Spoons..... (f) Scissors and shears, n.o.p..... (g) Razor blades; razors and complete parts thereof.....	15 p.c. Free Free 15 p.c. Free Free
430	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n.o.p.; nut and bolt blanks, of iron or steel.....	25 cts. and 7½ p.c.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel.....	75 cts. and 5 p.c.
ex 431b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same.....	10 p.c.
ex 431b	Files and rasps.....	Free.
431c	Machinists' or metal workers' precision tools and measuring instruments, viz:—Calipers, micrometers, metal protractors and squares, bevels, verniers, gauges, gauge blocks, parallels, buttons, mercury plumb bobs, dividers, trammels, scribes, center punches, pocket speed indicators, straight edges, key seat clamps and other clamps and vises used by tool-makers for precision work, precision tools and measuring instruments, n.o.p.....	Free
431d	Engineers', surveyors' and draughtsmen's precision instruments and apparatus, viz:—Alidades; altazimuth surveying instruments; aneroid barometers, engineering, military and surveying; angle prisms; boards, military sketching; box sextants; clinometers; compasses; cross staff heads; curves, adjustable, irregular, railroad and ship; curvimeters; drafting instruments of all kinds, including fitted cases containing the same; dipping needles; drafting machines; heliographs; integrators; levels, tripod and hand or pocket types; levelling rods; liners, section; meters, portable, for hydraulic engineering; pantographs; planimeters; protractors; parallel rulers; parallel ruling attachments; poles, ranging; pedometers and paceometers; plane tables, military and topographic; scales, flat and triangular; slide rules; splines; straight edges, steel and wooden; tachometers; tallying machines, pocket; tee squares, steel and wooden; telemeters; theodolites; transits, tripod and hand or pocket types; triangles of all types; tripods for use with any of the foregoing instruments.....	Free

Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom	No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
	431e	Measuring rules and tapes of all kinds.....	15 p.c.
	432	Hollow-ware, of iron or steel, coated or not, n.o.p.....	10 p.c.
	432a	Kitchen and dairy hollow-ware of iron or steel, coated with tin, including cans for shipping milk or cream, not painted, japanned or decorated.....	15 p.c.
	432b	Hollow-ware, of iron or steel, coated with vitreous enamel.....	17½ p.c.
	432d	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.....	15 p.c.
	ex 432d ex 339 }	Collapsible tubes of lead or tin or lead coated with tin.....	10 p.c.
	433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.....	5 p.c.
	ex 434 434a }	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing.....	Free
	434b ex 438 }	Steel wheels for use on railway rolling stock.....	7½ p.c.
	ex 435	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining or metallurgical operations.....	Free
	ex 438a	Automobiles and motor vehicles of all kinds, n.o.p.; chassis for the foregoing.. Provided, that machines or other articles mounted on the foregoing or attached thereto for purposes other than for loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.	Free
	ex 438 ex 438a ex 711 }	Electric trackless trolley buses and chassis for same; complete parts of the foregoing.....	Free
	438b	Bearings, clutch release; bearings, graphite; bearings, steel backed non-ferrous; bushings, graphited or oil impregnated; ceramic insulator spark plug cores, not further manufactured than burned and glazed, printed or decorated or not, without fittings; commutator copper segments; commutator insulating end rings; discs of hot rolled steel, spun or forged, with or without center hole, for disc wheels; distributor rotors, cam assemblies and vacuum control assemblies; door bumper shoes; electric wiring terminals, sockets, fittings and connectors; gaskets of metal for head, tail, dome, signal and cowl or parking lamps; lock washers; piston ring castings in the rough, with or without gates and fins removed; steel bolts capped with stainless steel; switches for lamps, and parts thereof; vulcanized fibre in sheets, rods, strips and tubing; all the foregoing being of a class or kind not made in Canada, when for use in the manufacture of the automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424, or for use in the manufacture of parts thereof, or for the replacement or repair of automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424.....	Free
	438c	Ammeters; arm rests and wheel housing lining of indurated fibre, pressed to shape; axle housings, one piece welded, machined or not; carburetors and parts thereof; chassis frames; cigar and cigarette lighters, including base and parts thereof; control ventilator gear box; cylinder lock barrels, with or without sleeves and keys thereof; dash heat indicators; fuel pumps and parts thereof; gasoline gauges and parts thereof; hinges, finished or not, for bodies; horns and parts thereof; instrument bezel assemblies and parts thereof; instrument board lamps; locks, electric ignition, steering gear, transmission, or combinations of such locks, and parts thereof; mouldings of metal, with nails set in position, lead filled or not; oil filters and parts thereof; oil gauges and parts thereof; pipe lines, bent to shape and equipped with fittings or not, and tubing therefor, for fuel, air, or liquid for actuating hydraulic brakes; purifiers for air, and parts thereof; purifiers for oil and parts thereof; radiator grills, assembled or not, but not polished or plated, and not to include finish or decorative moulding; radiator orna-	

No. of Canadian Tariff Item	Article	Rate of Duty on Goods on Growth, Produce or Manufacture of the United Kingdom
438c	ments, unplated; radiator shutter assemblies, automatic; radiator water gauges; radiator shells, not plated, nor metal finished in any degree; shackles, bearing spring and parts thereof; speedometers and parts thereof; spring covers of metal and closing strips or shapes thereof; stampings, body, cowl, hood, fender and instrument board, of metal, in the rough, trimmed or not, but not metal finished in any degree; starter switch assembly and parts thereof; steering wheels, and rims thereof; sun visor blanks of gypsum weatherboard; thermostats and parts thereof; throttle and spark buttons assemblies; vacuum tanks; windshield wipers and parts thereof; all the foregoing being of a class or kind not made in Canada, when imported for use in the manufacture of the automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424 or for use in the manufacture of parts thereof, or for the replacement or repair of automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424.....	Free
438d	Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; steel road wheels; and complete parts of the foregoing, all of a class or kind not made in Canada, when imported by manufacturers of automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424 for use only in the manufacture of motor trucks or motor truck chassis.....	Free
438e	Parts, n.o.p., for automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424, 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:— (1) Brake linings, and clutch facings whether or not including metallic wires or threads:— (a) when made from crude asbestos of Empire origin..... (b) when made from crude asbestos of non-Empire origin..... (2) Automobile and motor vehicle engines, stripped, n.o.p., and complete parts thereof, n.o.p..... (3) Parts, n.o.p., not electro-plated, whether finished or not.....	Free 15 p.c. Free. Free
438f	Hot rolled strip of iron or steel with rolled or mill edge, not being of greater value than 2½ cents per pound, of a class or kind not made in Canada, when imported by manufacturers of automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424 or by manufacturers of parts of automobiles, motor vehicles or chassis enumerated in tariff items 438a and 424 to be used in the manufacture of such automobiles, motor vehicles or chassis, or parts thereof, in their own factories.....	Free
438g	Motor cycles or side cars therefor, and complete parts of the foregoing.....	Free
438h	Annular ball bearings and parts thereof, when imported for use only as original equipment in the manufacture of goods enumerated in tariff items 438a and 424, under regulations prescribed by the Minister.....	Free
439f	Children's carriages, sleds and other vehicles; complete parts of all the foregoing.....	15 p.c.
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.....	Free
440l	Aircraft and complete parts thereof, not including engines, under regulations prescribed by the Minister.....	Free
440m	Engines and complete parts thereof, when imported for use only in the equipment of aircraft.....	Free
440n	Complete parts for repair of engines enumerated in tariff item 440m.....	Free
441e	Guns and rifles of a class or kind not made in Canada.....	5 p.c.
445c	(i) Electric telegraph apparatus and complete parts thereof..... (ii) Electric telephone apparatus and complete parts thereof.....	Free 10 p.c.
445d	Electric wireless or radio apparatus and complete parts thereof.....	Free

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
445f	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p.....	15 p.c.
445g	Electric motors, and complete parts thereof, n.o.p.....	15 p.c.
ex 445k	Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz.—meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume, watts; complete parts thereof.....	Free
445l	Electric storage batteries, composed of plates measuring not less than eleven inches by fourteen inches and not less than three-quarters inch in thickness; complete parts thereof.....	Free
445m	Flame proof electric switch gear, for use underground in coal mines, and complete parts thereof.....	Free
446	Electric steam turbo generator sets, 700 h.p. and greater, of a class or kind not made in Canada, and complete parts thereof.....	Free
446a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.....	10 p.c.
ex 446a	Cellulose acetate film reinforced with wire mesh.....	Free
ex 446a et al.	Electric welding apparatus, not including motors.....	10 p.c.
446b	Steel bicycle rims, not enamelled nor plated.....	Free
446c	Golf shafts of seamless steel, coated or not, but not chromium plated.....	Free
446d	Bottles or cylinders of seamless steel used as high-pressure containers for gas.....	Free
451	Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n.o.p. (not being jewellery)....	15 p.c.
451a	(i) Spring-beard needles and latch needles.....	10 p.c.
	(ii) Needles, of any material or kind, n.o.p.....	17½ p.c.
451b	Pins manufactured from wire of any metal, n.o.p.....	
462	Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing.....	7½ p.c.
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.....	10 p.c.
469	Machine card clothing.....	10 p.c.
471a	Pressed steel belt pulleys, for power transmission, and finished or unfinished parts thereof, including interchangeable bushings.....	Free
475b	Matrices for stereotypes, electrotypes and celluloids described in item 475a....	Free
476	Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than \$50 each, by retail; and complete parts of all the foregoing.....	Free
488	Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colours.....	Free
506b	Wooden doors of a height and width not less than 6 feet and 2 feet, respectively.	Free
ex 511	Fishing rods.....	Free
511a	Cricket bats, balls, gloves and leg guards.....	17½ p.c.
512	Picture frames and photograph frames, of any material.....	

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips.....	17½ p.c.
519	House, office, cabinet or store furniture of wood, iron or other material, in parts or finished.....	15 p.c.
522	Rovings, yarns and warps, wholly of cotton, not more advanced than singles, n.o.p.....	12½ p.c.
522c	Rovings, yarns and warps, wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread.....	15 p.c.
522d	Yarns and warps, wholly of cotton, mercerized, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories.....	Free
522f	Yarns and warps, wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories.....	Free
523	Woven fabrics, wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and seamless cotton bags.....	15 p.c.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.....	20 p.c.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.....	20 p.c.
ex 523b	Shadow cretonnes, wholly of cotton, with printed warp and plain weft.....	12½ p.c.
ex 523b	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.....	12½ p.c.
ex 523 ex 523a ex 523b	Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and not more than 99.	12½ p.c.
523c	Woven fabrics, wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.....	Free
523e	Woven fabrics wholly of cotton with cut pile, n.o.p.....	15 p.c.
ex 523e ex 561	Fabrics with cut weft pile, wholly of cotton or of cotton and artificial silk....	5 p.c.
523f	Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories.....	Free
525	Woven fabric, wholly of cotton, specially treated and glazed, when imported by rubber manufacturers for use, in their own factories, exclusively as a detachable protective covering for uncured rubber sheeting.....	Free
528	White cotton bobinet, plain, in the web.....	Free
529	Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton.....	20 p.c.
529a	Lace and embroideries, wholly of cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing, in their own factories.....	7½ p.c.
530	Lace and embroideries, wholly of cotton, coloured, imported by manufacturers for use exclusively in the manufacture of clothing, in their own factories.....	7½ p.c.
532	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.....	25 p.c.
ex 532	Handkerchiefs, wholly of cotton.....	15 p.c.



No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
ex 532	Woven fabric, wholly of cotton, for covering books.....	15 p.c.
537	Rovings, yarns and warps, wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, artificial silk nor wool.	12½ p.c.
537a	Rovings, yarns and warps wholly or in part of vegetable fibres, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p., not to contain silk, artificial silk nor wool.....	17½ p.c.
537b	Linen thread, for hand or machine sewing.....	Free
537d	Rovings, yarns and warps, wholly of jute, not more advanced than singles, n.o.p., not to contain silk, artificial silk nor wool.....	Free
537e	Rovings, yarns and warps wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p.....	25 p.c.
539	Cordage, exceeding one inch in circumference, wholly of vegetable fibres, n.o.p.....	17½ p.c.
ex 540	(a) Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders....	Free
	(b) Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders.....	Free
541a	Woven fabrics, wholly of jute, n.o.p.....	Free
541d	Canvas in the web, wholly of flax or hemp, or both, plain woven, not coloured, not further manufactured than impregnated with weather-proofing or preservative materials, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 18 ounces and not more than 26 ounces per square yard.....	15 p.c.
542	Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, artificial silk nor wool.....	20 p.c.
542a	Woven or braided fabrics not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool.	22½ p.c.
542b	Linen fire-hose, lined or unlined.....	15 p.c.
547	Bags or sacks of hemp, linen or jute.....	15 p.c.
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.....	25 p.c.
ex 548	Woven dress linens containing not more than 15 p.c. by weight of cotton yarns for decorative effect.....	Free
549c	Haireloth, composed of horse hair in combination with any vegetable fibre..	17½ p.c.
551	Yarns, composed wholly or in part of wool or hair but not containing silk or artificial silk, n.o.p..... and, per pound	15 p.c. 6 cts.
551a	Yarns and warps composed wholly of wool or in part of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p..... and, per pound	10 p.c. 5 cents
551c	Yarns and warps, composed wholly of hair, or of hair and any vegetable fibre, imported by manufacturers for use in their own factories.....	Free
552	Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material..... and, per pound	15 p.c. 5 cts.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
553	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles..... and, per pound	20 p.c. 5 cts.
554	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada..... and, per pound	17½ p.c. 7½ cts.
554a	Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p.....	Free
554b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p.... and, per pound Provided, however, that the sum of the specific and <i>ad valorem</i> duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.	22½ p.c. 12 cts.
ex 554b	Filter press cloth of wool.....	20 p.c.
554c	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada.....	Free
554f	Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth.....	Free
555	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p.....	30 p.c.
556a	Melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories.....	Free
556b	Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories.	Free
557b	Garnetted material wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, obtained by disintegrating cocoons, yarns or fabrics, prepared for use; filaments or loose fibres wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, not more advanced than in the form of sliver; waste portions of unused fabrics, wholly of silk, artificial silk or similar synthetic fibres, n.o.p., not to include remnants nor mill ends.....	Free
558b	Rovings, yarns and warps, wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:— (a) Produced from cellulose acetate..... (b) N.o.p.....	5 p.c. 20 p.c.
558c	Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes.....	15 p.c.
558d	Rovings, yarns and warps, wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns, wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:— (a) Produced wholly from cellulose acetate..... (b) N.o.p.....	7½ p.c. 25 p.c.

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
558f	Rovings, yarns and warps, wholly of spun artificial silk or similar synthetic fibres, produced by chemical processes, not coloured, imported by manufacturers for use exclusively in the manufacture of cut-pile fabrics, in their own factories.....	Free
560a	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p.....	22½ p.c.
561	Woven fabrics wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.....	27½ p.c.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, n.o.p.....	22½ p.c.
ex 565	Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres.....	17½ p.c.
567	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value.....	27½ p.c.
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes.....	25 p.c.
568	Knitted garments, knitted underwear and knitted goods, n.o.p.....	20 p.c.
568a	Socks and stockings:— (i) of wool..... and, per dozen pairs (ii) n.o.p.....	20 p.c. 30 cts. 20 p.c.
568b	Gloves and mitts of all kinds, n.o.p.....	20 p.c.
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.....	30 p.c.
573	Enamelled carriage, floor, shelf and table oil-cloth, linoleum, and cork matting or carpets.....	15 p.c.
578	Regalia, badges and belts of all kinds, n.o.p.....	22½ p.c.
586	Coal, anthracite, n.o.p.....	Free.
597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.....	15 p.c.
598	Brass band instruments, n.o.p.; parts of pianofortes and parts of organs.....	Free.
598a	Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts.....	Free.
603	Fur skins, wholly or partially dressed, n.o.p.....	10 p.c.
ex 604	Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.....	7½ p.c.
ex 604	Crust oil leather, for use in manufacturing chamois leather.....	Free.
ex 604	Sole leather.....	12½ p.c.
605	Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers.....	Free
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.....	Free

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
607	Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories.....	Free
607a	Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories..	Free
608	Leather, not further finished than tanned, and skins, n.o.p.....	5 p.c.
610 } et al.)	Belting, n.o.p.....	15 p.c.
610a	Belting of camel's hair, for machinery.....	7½ p.c.
611a	Boots, shoes, slippers and insoles of any material, n.o.p.....	22½ p.c.
ex 612	English type saddles.....	10 p.c.
617	India-rubber boots and shoes.....	Free
619a	India-rubber clothing and clothing made from waterproofed cotton fabrics..	25 p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	15 p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.....	15 p.c.
ex 624	Statues and statuettes of porcelain or earthenware.....	Free.
624a	(i) Dolls; toys of all kinds, n.o.p.....	10 p.c.
	(ii) Mechanical toys of metal.....	10 p.c.
	(iii) Juvenile construction sets of metal, consisting of various stampings, punched, and connections therefor; parts of the foregoing.....	Free
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.....	15 p.c.
628	Braces or suspenders, and finished parts thereof.....	15 p.c.
647	Jewellery of any material, for the adornment of the person, n.o.p.....	25 p.c.
653	Brushes of all kinds.....	15 p.c.
655	Pens, penholders and rulers, of all kinds.....	12½ p.c.
655a	Lead pencils and crayons.....	10 p.c.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.....	17½ p.c.
ex 657a	Film of standard width (one and one-eighth of an inch and over) when imported for the sole purpose of having 16 millimetre reproductions made therefrom and provided that the original is re-exported within three months from date of importation.....	Free
659	Photographic dry plates.....	15 p.c.
663	Fertilizers, compounded or manufactured, n.o.p.....	Free
663e	Sea-weeds or sea-plants, charred, whether powdered or not, for use exclusively in the feeding of animals.....	Free
670	Grinding wheels, stones or blocks, manufactured by the bonding together of either natural or artificial abrasives; manufactures of emery or of artificial abrasives, n.o.p.....	10 p.c.
683	Barytes.....	Free

No. of Canadian Tariff Item	Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
684	Rubber thread, not covered.....	Free
685	Pantographs and parts thereof, including diamond points, and engraving mills, for engraving copper rollers used in printing textiles and wallpapers; blankets, blanketing and lapping imported for use exclusively by textile manufacturers and wallpaper printers.....	Free
689	Charcoal, animal, for use in the refining of sugar.....	Free
ex 710	Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:— (b) Usual coverings containing goods, not machinery, subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain..... (b b) Usual coverings containing machinery subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain....	10 p.c. 5 p.c.
ex 711	Iodised mineral salts, for use exclusively in the feeding of animals.....	Free

## SCHEDULE V

(See Article 8)

## PART I

No. of Canadian Tariff Item	Article	Margin of Preference
203a	Chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning.....	10 p.c.
203b	Aniline and coal tar dyes, adapted for dyeing, in bulk, or in packages of not less than one pound.....	10 p.c.
208e	Cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals, n.o.p.....	15 p.c.
ex 208j	Sal Ammoniac.....	20 p.c.
208m	Sulphate of copper (blue vitriol).....	10 p.c.
208o	Cream of tartar in crystals and tartaric acid crystals.....	10 p.c.
208r	Oxide of tin or of copper.....	15 p.c.
208s	Sulphate of zinc and chloride of zinc.....	20 p.c.
208t	All chemicals and drugs, when of a kind not produced in Canada, which were on August 20th, 1932, dutiable at rates of 15, 25, and 25 p.c., under Tariff item 711.....	20 p.c.
ex 210	Peroxide of soda; bichromate of soda; nitrate of soda or cubic nitre, n.o.p.; sulphide of sodium; nitrite of soda; arseniate, binarsenate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda...	15 p.c.
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined.....	15 p.c.
215	Stearic acid, n.o.p.....	17½ p.c.
216	Acids, n.o.p., of a kind not produced in Canada.....	20 p.c.
ex 219	(ii) Solutions of hydrogen peroxide containing 25 per centum or more by weight of hydrogen peroxide.....	20 p.c.
219d	Sulphuric ether; chloroform, n.o.p.; preparations of vinyl ether for anaesthetic purposes.....	20 p.c.
240	Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixé; satin white.....	10 p.c.
242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent. by weight of titanium dioxide.....	15 p.c.
246b	Stains and oxides, valued at not less than 20 cents per pound, for use exclusively as colouring constituents in the manufacture of vitreous enamels and pottery glazes; and liquid gold paint, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain.....	20 p.c.
ex 247 } 247a }	Artists' and schoolchildren's colours; fitted boxes containing the same; artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....	25 p.c.
264	Essential oils, n.o.p., including bay oil, otto of limes, and peppermint oil.....	7½ p.c.
276b	Cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities, in their own factories.....	10 p.c.
277	Palm and palm kernel oil, unbleached or bleached, not edible; shea butter...	10 p.c.
278	Oils, viz:— cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolie or heavy oil.....	10 p.c.
278b	Crude peanut oil, for refining for edible purposes, used as materials in Canadian manufactures.....	10 p.c.

No. of Canadian Tariff Item	Article	Margin of Preference
287	All tableware of china, porcelain, semi-porcelain, or white granite, but not to include tea-pots, jugs and similar articles of the type commonly known as earthenware.....	35 p.c.
300	Crucibles of clay, sand or plumbago.....	15 p.c.
318	Common and colourless window glass.....	15 p.c.
319	Glass, in sheets, and bent plate glass, n.o.p.....	25 p.c.
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.....	20 p.c.
321	Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.....	20 p.c.
339a	Lead capsules for bottles.....	25 p.c.
ex 353	Aluminum and alloys thereof, viz:—angles, channels, beams, tees and other rolled, extruded or drawn sections or shapes; pipes and tubes.....	25 p.c.
370	Copper rollers, and stones, used in the printing of textile fabrics or wallpaper..	10 p.c.
407	Silent chain and finished roller chain, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine-cut teeth.....	20 p.c.
409p	Pasteurizers for dairying purposes and complete parts thereof.....	15 p.c.
410a	Face loading machines, shaker trough or belt trough conveyors, air engines, flame proof enclosed driving motors, of a class or kind not made in Canada, and integral parts of all motive power or machinery mentioned in this item, for use exclusively at the face in mining operations.....	10 p.c.
410b	Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....	10 p.c.
410n	Diamond drills and core drills, not including motive power, electrically operated rotary coal drills, and coal cutting machines, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations.....	10 p.c.
412b	Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof; machines designed to fold or sheet feed paper or cardboard, and complete parts thereof.....	10 p.c.
412d	Offset presses; lithographic presses, printing presses and typemaking accessories therefor, n.o.p.; complete parts of the foregoing, not to include saws, knives and motive power.....	10 p.c.
413	Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only.....	5 p.c.
ex 427 ex 446a et al.)	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors complete with sound equipment; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps.....	15 p.c.
427b	Ball and roller bearings.....	25 p.c.
428e	Diesel and semi-diesel engines, and complete parts thereof, n.o.p.....	25 p.c.
428f	Air-cooled internal combustion engines of not greater than 1½ h.p. rating, and complete parts thereof.....	20 p.c.
ex 429	Cutlery of iron or steel, plated or not:— (c) Penknives, jack-knives and pocket knives of all kinds.....	25 p.c.
438g	Motor cycles or side cars therefor, and complete parts of the foregoing.....	20 p.c.

No. of Canadian Tariff Item	Article	Margin of Preference
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.....	25 p.c.
440l	Aircraft and complete parts thereof, not including engines, under regulations prescribed by the Minister.....	17½ p.c.
ex 445k	Electrical instruments and apparatus of precision, of a class or kind not made in Canada, viz:—meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume, watts; complete parts thereof.....	15 p.c.
445l	Electric storage batteries, composed of plates measuring not less than eleven inches by fourteen inches and not less than three-quarters inch in thickness; complete parts thereof.....	25 p.c.
446	Electric steam turbo generator sets, 700 h.p. and greater, of a class or kind not made in Canada, and complete parts thereof.....	20 p.c.
ex 476	Dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than \$50 each, by retail; and complete parts of all the foregoing.....	10 p.c.
522f	Yarns and warps, wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories.....	15 p.c.
523c	Woven fabrics, wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.....	27½ p.c.
523f	Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories.....	12½ p.c.
537b	Linen thread, for hand or machine sewing.....	22½ p.c.
ex 540	(a) Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders.... (b) Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor tablecloths and napkins of crash with coloured borders.....	30 p.c. 30 p.c.
541a	Woven fabrics, wholly of jute, n.o.p.....	22½ p.c.
551c	Yarns and warps composed wholly of hair, or of hair and any vegetable fibre, imported by manufacturers for use in their own factories..... and per pound	12½ p.c. 15 cts.
553a	Stereotypers' and typecasters' blankets or blanketing and press blankets or blanketing used for printing presses, of a class or kind not made in Canada.	5 p.c.
558e	Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread.....	7½ p.c.
586	Coal, anthracite, n.o.p..... per ton	50 cts.
598a	Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts.....	25 p.c.
605	Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers.....	15 p.c.
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers. . .	25 p.c.
689	Charcoal, animal, for use in the refining of sugar.....	25 p.c.



## SCHEDULE V

## PART II

No. of Canadian Tariff Item	Article	Margin of Preference
ex 377a et al.)	Wrought iron in the form of billets, bars, rods, sheets, strips, plates or skelp..	20 p.c.
ex 378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:— (d) Hot rolled, valued at not less than 4 cents per pound, n.o.p.....	12½ p.c.
ex 379	Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister:— (f) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when imported by manufacturers of metal window frames, for use in their own factories..... per ton	7.00
ex 380	Plates of iron or steel, hot or cold rolled:— (b) More than 66 inches in width, n.o.p..... per ton	\$6.00
ex 381	Sheets, of iron or steel, hot or cold rolled:— (a) .080 inch or less in thickness, n.o.p.....	12½ p.c.
ex 383	Sheets, plates, hoop, band or strip, of iron or steel:— (a) Coated with tin, of a class or kind not made in Canada, n.o.p..... (b) Coated with tin, n.o.p..... (c) Coated with zinc, n.o.p.....	15 p.c. 20 p.c. 12½ p.c.
385a	Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot or cold rolled, polished or not, valued at not less than five cents per pound..	20 p.c.
ex 386	Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:— (a) Plates, when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, in their own factories..... per ton (k) Sheets, hot or cold rolled, when imported by manufacturers of hollow-ware coated with vitreous enamel or of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of hollow-ware coated with vitreous enamel or of vitreous enamelled sheets for apparatus designed for cooking or for heating buildings..... (m) (i) Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin..... (ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories..... (q) Hoop steel, hot or cold rolled, plain or coated, .064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs or by manufacturers of flat hoops for barrels and kegs, for use exclusively in their own factories.....	\$5.00 10 p.c. 15 p.c. 15 p.c. 12½ p.c.
387c	Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of shapes and lengths not made in Canada..... per ton	\$7.00
388	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used there-with, n.o.p..... per ton	\$3.00
ex 392 392a)	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over	20 p.c.
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders.....	10 p.c.

No. of Canadian Tariff Item	Article	Margin of Preference
ex 394	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:— (a) For railway vehicles, including locomotives and tenders.....	17½ p.c.
ex 397b) 398a)	Pipes and tubes of iron or steel, seamless, cold drawn, plain ends, polished, valued at not less than five cents per pound; steel tubes, welded or seamless, more than 10½ inches in diameter, with plain ends, when imported for use exclusively in the manufacture or repair of rolls for papermaking machinery.	15 p.c.
ex 401	Wire, of iron or steel:— (a) Barbed fencing, coated or not..... (b) Twisted, braided or not, including wire rope or cable, coated or not, n.o.p.....	10 p.c. 10 p.c.
ex 403	Wire, of steel:— (c) Valued at not less than 2½ cents per pound, when imported by manufacturers of wire rope for use exclusively in the manufacture of wire rope, in their own factories, under regulations prescribed by the Minister.....	5 p.c.

## SCHEDULE VI

(See Article 15)

	Commodity	Margin of Preference
(1) The Bahamas, Barbados, Bermuda, British Guiana, British Honduras, Jamaica (including the Turks and Caicos Islands and the Cayman Islands), the Leeward Islands, Trinidad and Tobago, the Windward Islands, Fiji, the Federated and Unfederated Malay States, Mauritius and Northern Rhodesia.	Rubber boots and shoes and canvas boots and shoes, rubber-soled.	1s. per pair (or the equivalent in the local currency), that is to say, the General Rate to be the Preferential <i>ad valorem</i> rate, if any, plus 1s. per pair specific duty.
(2) All the Colonies and Protectorates, except Bermuda (so long as the importation of motor vehicles is prohibited), Northern Rhodesia, and Trinidad, mentioned in (1) above, and also Ceylon, Hong Kong, Malta and the Straits Settlements.	Motor vehicles.....	20 per cent. <i>ad valorem</i> .
(3) All the Colonies and Protectorates mentioned in (2) above except the Straits Settlements and Hong Kong.	Parts of motor vehicles, including rubber tyres.	20 per cent. <i>ad valorem</i> .
(4) All the Colonies and Protectorates mentioned in (1) above except Fiji, the Federated and Unfederated Malay States, Mauritius and Northern Rhodesia.	Hosiery of cotton or artificial silk.	6d. per pair, that is to say, the General Rate to be the Preferential <i>ad valorem</i> rate, if any, plus 6d. per pair specific duty.
	Hosiery of silk.....	9d. per pair, that is to say, the General Rate to be the Preferential <i>ad valorem</i> rate, if any, plus 9d. per pair specific duty.
	Butter.....	1½d. per lb.
(5) The Bahamas.....		The preferential drawback of 25 per cent. of certain Customs duties to be increased to 50 per cent. of those Customs duties.
(6) Barbados, Bermuda and Trinidad.....	Electrical appliances and apparatus.	15 per cent. <i>ad valorem</i> .
	Bacon and ham.....	½d. per lb.
(7) Barbados, British Guiana, the Leeward Islands (Antigua only) and Trinidad.	The tariff treatment of pitch pine to be assimilated to that of other wood and timber and a margin of preference of not less than 10s. per 1,000 feet to be established.	
(8) Barbados, Jamaica and Trinidad.....	Condensed milk.....	10 per cent. <i>ad valorem</i> (or the equivalent specific rate).
	Shooks.....	10 per cent. <i>ad valorem</i> .
	Potatoes and onions....	2s. per 100 lbs.
(9) Barbados and British Honduras.....	Oats.....	9d. per 100 lbs.
(10) Barbados.....	Hardware.....	10 per cent. <i>ad valorem</i> .
(11) Bermuda, Jamaica (including the Turks and Caicos Islands, and the Cayman Islands), the Leeward Islands and the Windward Islands.	Eggs.....	2d. per dozen.
	Canned meat.....	10 per cent. <i>ad valorem</i> .
(12) Bermuda.....	Canned fruit and canned vegetables.	15 per cent. <i>ad valorem</i> .
	Furniture.....	10 per cent. <i>ad valorem</i> .

	Commodity	Margin of Preference
(13) Jamaica.....	Apparel of all kinds (other than hosiery).	10 per cent. <i>ad valorem</i> .
	Wood and timber.....	10 per cent. <i>ad valorem</i> .
(14) Ceylon.....	Bacon and ham.....	10 per cent. <i>ad valorem</i> .
	Canned fruit and vegetables.	15 per cent. <i>ad valorem</i> .
	Canned fish.....	15 per cent. <i>ad valorem</i> .
(15) Cyprus.....	Butter, cheese, tinned fish, and timber.	One-third of the duty in lieu of one-sixth.
(16) The Federated and Unfederated Malay States...	Condensed milk.....	10 per cent. <i>ad valorem</i> .
	Printing and wrapping paper.	10 per cent. <i>ad valorem</i> .
	Canned fruit and canned vegetables.	15 per cent. <i>ad valorem</i> .
	Canned fish.....	15 per cent. <i>ad valorem</i> .
	Electric batteries for use in motor cars.	15 per cent. <i>ad valorem</i> .
	Confectionery.....	10 per cent. <i>ad valorem</i> .
(17) Fiji.....	Timber, dressed and undressed.	2s. per 100 super. feet.
(18) Malta.....	Wheat flour.....	2s. per 100 kilog.
(19) Mauritius.....	Bacon and ham.....	5 rupees per 100 kilog.
	Cheese.....	10 per cent. <i>ad valorem</i> .
	Canned fish.....	15 per cent. <i>ad valorem</i> .
	Electric stoves and household appliances.	15 per cent. <i>ad valorem</i> .
(20) Northern Rhodesia.....	Electrical batteries and accumulators.	15 per cent. <i>ad valorem</i> .
	Boxes, wooden, empty, or in shooks.	10 per cent. <i>ad valorem</i> .
	Wood, unmanufactured, including ceiling and flooring boards.	10 per cent. <i>ad valorem</i> .
	Newsprint paper; wrapping paper; unspecified plain or composite paper.	10 per cent. <i>ad valorem</i> .
	Motor trucks, etc., as specified in Tariff Items 130 (a) and (b).	10 per cent. <i>ad valorem</i> .
	Motor cars, chassis and rubber pneumatic tyres and tubes of Canadian origin.	To be admitted at the same rates as those of United Kingdom origin under Tariff Items 129 (a) and (c) and 260.
(21) Sarawak.....	Condensed milk.....	10 per cent. <i>ad valorem</i> .

## SCHEDULE VII

(See Article 15)

Number of Canadian Tariff Item	Article	Margin of Preference
ex 39a	Sago and tapioca flour.....per pound	½ ct.
77b	Vanilla beans, crude only.....per pound	10 p.c.
ex 87	(n) Tomatoes.....per pound	2 cts.
143	Cigars.....per pound	50 cts.
ex 254	Gums, viz:—copal, damar, gum chicle or sappato gum, crude.....	10 p.c.
264	Essential oils, n.o.p., including bay oil, otto of limes and peppermint oil.....	7½ p.c.
267b	Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing .7249 specific gravity (63.7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories.....per gallon	1 ct.
ex 273	Asphalt or asphaltum, solid.....	10 p.c.
277	Palm and palm kernel oil, unbleached or bleached, not edible; shea butter..	10 p.c.
278	Oils, viz:—cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil.....	10 p.c.
278e	Cocoanut oil, not edible, when imported for use in the manufacture of refined cocoanut oil.....	10 p.c.
616a	Balata, crude, unmanufactured.....	10 p.c.
616b	Gutta percha, unmanufactured.....	10 p.c.
In item 106 (b), fruits, prepared . . . pineapples, British Preferential rate not to exceed 1 cent per pound.		

## LETTER No. 1

OTTAWA, February 23, 1937.

SIR,

With reference to Article 16 of the Trade Agreement signed this day, I have the honour to inform you that the Canadian Government, having taken note of the statements of the United Kingdom Government in the course of the recent discussions:

- (1) that it is essential to the national security that the production of the zinc smelting industry in the United Kingdom should be maintained at a satisfactory level;
- (2) that at any enquiry into the question of the effects of imports of zinc from oversea Empire countries on the maintenance of the production of zinc in the United Kingdom at a satisfactory level having regard to the needs of national security, the Canadian zinc producers would have the opportunity of submitting evidence, and
- (3) that the Government of the United Kingdom would consult the Canadian Government before taking any decision to impose a customs duty on imports of Canadian zinc into the United Kingdom,

agree that it will be open to the United Kingdom Government, after such enquiry and after consultation with the Canadian Government, and notwithstanding the provisions of Article 1 of the Trade Agreement, to impose a customs duty on imports of zinc produced or manufactured in Canada, without prejudice however, to the provisions of Article 3 of the Agreement.

It is understood that no customs duty will be imposed on Canadian zinc which is not equally applicable to zinc from other oversea Empire sources.

I have the honour to be,

Sir,

Your obedient servant,

W. L. MACKENZIE KING

Sir Francis L. C. Floud, K.C.B.,  
High Commissioner in Canada for  
His Majesty's Government in the  
United Kingdom,  
Ottawa.

LETTER No. 2

OTTAWA, February 20, 1937.

SIR,

During the negotiations in London last summer, representations were made by the United Kingdom authorities to the effect that in certain cases tariff preferences accorded the United Kingdom by Canada had been rendered less effective than had been expected by reason of the drawbacks of duty for home consumption authorized by Schedule B to the Customs Tariff. At that time the Minister of Finance, promised, on behalf of the Canadian Government, that fuller consideration would be given to the proposal of the United Kingdom that the preferential principle of tariff treatment be applied to the Drawback Schedule.

Since the return of the Canadian delegation, the competent Departments of the Canadian Government have been studying the United Kingdom proposals, and such examination as has been made to date of the operation of Schedule B justifies the position taken in London by the Minister of Finance: that to apply suddenly a preferential scheme to the entire existing Schedule might, in many instances, work hardship upon Canadian consumers without necessarily ensuring any added advantage to United Kingdom interests.

Close examination of the existing Schedule reveals that frequently the home consumption drawback applies to raw materials imported for use in the manufacture of non-protected finished products, and in such instances the effect of abolishing or even restricting the full privilege of drawback might easily be disastrous to the industry concerned. There is the further fact that several of the items in the Schedule appear to have become inoperative (insofar as may be judged by the absence of claims thereunder), and such items are now the subject of review by the Canadian Government with a view to their possible cancellation. There is also to be borne in mind the fact that, under the last two or three Budgets, an effort has been made not merely to afford margins of preference by way of drawbacks, but actually to confine the operation of certain new drawback items to importations under the British Preferential Tariff.

The provision for home consumption drawbacks in the Canadian tariff is not one which this Government desires to see extended; on the contrary, were it feasible to do so immediately and at one stroke, the Government would prefer to dispense with the granting of such drawbacks, the administration of which is always costly and frequently difficult. To that end, as indicated, the Canadian Government already contemplates reducing the Schedule; and in this connection—and toward the same objective—it will undertake to give prompt and sympathetic consideration to any requests that may from time to time be put forward by the Government of the United Kingdom regarding the continuance or the operation of any particular item in the Schedule.

I have the honour to be,

Sir,

Your obedient servant,

W. L. MACKENZIE KING

Sir Francis L. C. Floud, K.C.B.,  
High Commissioner in Canada for  
His Majesty's Government in the  
United Kingdom,  
Ottawa.

## ANNEX

(See ARTICLE 3)

## APPENDICES B AND C OF THE REPORT OF THE UNITED KINGDOM IMPORT DUTIES ADVISORY COMMITTEE ON THE WORKING OF THE AGREEMENTS CONCLUDED AT THE IMPERIAL ECONOMIC CONFERENCE AT OTTAWA REGARDING LEAD AND ZINC.

(Cmd. 4983)

NOTE: The following recommendations were accepted by the Governments concerned and applied by the Import Duties (General Ad Valorem Duty Reduction) (No. 1) Order, 1935, effective August 27th, 1935.

## APPENDIX B

## LEAD

## PROPOSALS FOR THE MODIFICATION OF THE IMPORT DUTY ON LEAD AND THE PROVISIONS OF THE OTTAWA AGREEMENTS RELATING THERETO.

The Governments of the United Kingdom, Canada, Australia and India should be asked to agree to the suspension of the provisions of the Ottawa Agreements relating to lead, and to the following arrangements being brought into operation at the earliest possible date:—

(1) In substitution for the present customs duty of 10 per cent ad valorem on lead of non-Empire origin entering the United Kingdom there should be imposed a duty of 7s. 6d. per ton subject to the following provisions.

(2) At any time after the commencement of the duty, representatives of United Kingdom producers, of other Empire producers, of United Kingdom consumers and of the London Metal Exchange, either jointly or separately or any section thereof, may approach the Import Duties Advisory Committee in regard to any matters relating to these arrangements, and it will be open to the Committee, after enquiry, to recommend such variation in the arrangements as appears to them desirable. In particular, following such enquiry, the Committee may, after the expiration of a period of twelve months, recommend the suspension of the duty either wholly or in part, if they are satisfied that the price of good soft pig lead, as indicated by the London Metal Exchange daily settlement price (duty for buyer's account), is likely for a reasonable time to remain at not less than £13 a ton.

Provided that in considering any such matters the Committee shall have regard to the principle embodied in the relative clauses of the Ottawa Agreements, viz., of assuring to the Empire producers overseas a preferential position in supplying the needs of the United Kingdom market without at the same time imposing a handicap on United Kingdom trade and commerce.

(3) Arrangements shall be made in accordance with the supplementary provisions appended hereto for mitigating any adverse effects on the trade and commerce of the United Kingdom.



## SUPPLEMENTARY PROVISIONS.

1. While the duty is in operation the Committee of the London Metal Exchange undertake:—

- (a) to maintain the existing provision in the Standard Contract for "Good Soft Pig Lead" that the duty payable is for buyer's account;
- (b) to amend the above mentioned Standard Contract so as to enable sellers, at their option, to deliver Empire brands of lead at a premium above the London Metal Exchange contract price equal to the rate of duty for the time being in force.

2. The agreement between representatives in the United Kingdom of Empire producers of lead and certain United Kingdom consumers dated July, 1933, shall be abrogated as from the date of first imposition of the duty of 7s. 6d. per ton.

3. The producers and consumers, recognizing that it is in the interest of both parties to make the London Metal Exchange an effective market for lead, will transact more business through the Exchange.

4. During periods when a duty is in force arrangements shall be made between the representatives of the producers and the United Kingdom consumers whereby the former will provide, in respect of exported goods in which the cost of lead is an important consideration, for the payment of a rebate equivalent to the duty on the lead used therein, irrespective of its origin.

5. The producers and consumers agree that it is in their joint interest to support one another and that they should not act in a manner calculated to prejudice the interests of each other. In particular, the Empire producers overseas undertake not to supply manufacturing consumers within their domestic territories at more favourable price than United Kingdom consumers, and to take all reasonable steps in their power to see that United Kingdom manufacturing consumers are not prejudiced by the action of other Empire manufacturing consumers.

In the event of negotiations taking place for the regulation of the world production of lead, the producers will, in such negotiations, safeguard the interests of the United Kingdom manufacturing consumers, who, on their part, will take all reasonable steps to assist the producers and promote their interests.

## APPENDIX C.

## ZINC.

PROPOSALS FOR THE MODIFICATION OF THE IMPORT DUTY ON ZINC AND THE PROVISIONS OF THE OTTAWA AGREEMENTS RELATING THERETO.

The Governments of the United Kingdom, Canada and Australia should be asked to agree to the suspension of the provisions of the Ottawa Agreements relating to zinc, and to the following arrangements being brought into operation at the earliest possible date:—

- (1) In substitution for the present customs duty of 10 per cent ad valorem on zinc of non-Empire origin entering the United Kingdom there should be imposed a duty of 12s. 6d. per ton subject to the following provisions.



(2) At any time after the commencement of the duty, representatives of United Kingdom producers, of other Empire producers, of United Kingdom consumers and of the London Metal Exchange, either jointly or separately or any section thereof, may approach the Import Duties Advisory Committee in regard to any matters relating to these arrangements, and it will be open to the Committee, after enquiry, to recommend such variation in the arrangements as appears to them desirable. In particular, following such enquiry, the Committee may, after the expiration of a period of twelve months, recommend the suspension of the duty either wholly or in part, if they are satisfied that the price of zinc, as indicated by the London Metal Exchange daily settlement price (duty for buyer's account), is likely for a reasonable time to remain at not less than £15 a ton.

Provided that in considering any such matters the Committee shall have regard to the principle embodied in the relative clauses of the Ottawa Agreements, viz., of assuring to the Empire producers overseas, a preferential position in supplying the needs of the United Kingdom market without at the same time imposing a handicap on United Kingdom trade and commerce.

(3) Arrangements shall be made in accordance with the supplementary provisions appended hereto for mitigating any adverse effects on the trade and commerce of the United Kingdom.

#### SUPPLEMENTARY PROVISIONS.

1. While the duty is in operation the Committee of the London Metal Exchange undertake:—

- (a) to maintain the existing provisions in the Standard Contract for "Virgin Spelter" that the duty payable is for buyer's account;
- (b) to amend the above-mentioned Standard Contract so as to enable sellers, at their option, to deliver Empire brands of zinc at a premium above the London Metal Exchange contract price equal to the rate of duty for the time being in force.

2. The price of Empire electrolytic brands of zinc of a purity of 99·9 per cent up to, but not including, 99·99 per cent shall not exceed £2 10s. per ton above the mean of the London Metal Exchange spot and forward quotations.

3. The producers and consumers, recognizing that it is in the interest of both parties to make the London Metal Exchange an effective market for zinc, will transact more business through the Exchange.

4. The producers and consumers agree that it is in their joint interest to support one another and that they should not act in a manner calculated to prejudice the interests of each other. In particular, the Empire producers overseas undertake not to supply manufacturing consumers within their domestic territories at more favourable prices than United Kingdom manufacturers of similar products, and to take all reasonable steps in their power to see that United Kingdom manufacturing consumers are not prejudiced by the action of other Empire manufacturing consumers.

In the event of negotiations taking place for the regulation of the world production of zinc, the producers will, in such negotiations, safeguard the interests of the United Kingdom manufacturing consumers who, on their part, will take all reasonable steps to assist the producers and promote their interests.