


CANADA

TREATY SERIES, 1947  
No. 27A

(This Schedule is authentic only in the English and French languages.)

PART I—Most-Favoured-Nation Tariff

Chapter Tariff Item Number	Description of Products	Rate of Duty
	<b>SCHEDULE V</b>	
	<b>TO THE</b>	
	<b>GENERAL AGREEMENT</b>	
	<b>ON TARIFFS AND</b>	
	<b>TRADE</b>	
	negotiated at the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment, at Geneva from April 10 to October 30, 1947	
		

OTTAWA  
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KING'S PRINTER AND CONTROLLER OF STATIONERY

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SCHEDULE V—CANADA

(This Schedule is authentic only in the English and French languages.)

PART I—MOST-FAVOURLED-NATION TARIFF

Canadian Tariff Item Number	Description of Products	Rate of Duty
1	Horses, cattle, sheep, goats, asses, swine and dogs, for the improvement of stock, under regulations prescribed by the Governor in Council.....	Free
5	Animals, living, n.o.p.:— (a) Cattle..... per pound	1½ cts.
	Ex.(c) N.o.p., other than silver or black foxes.....	7½ p.c.
6	Live hogs..... per pound	1 ct.
7	Meats, fresh, n.o.p.:— (a) Beef and veal..... per pound	3 cts.
	Ex.(a) Edible offal of beef and veal..... per pound	1½ cts.
	but not less than	7½ p.c.
	Ex.(c) Pork..... per pound	1½ cts.
Ex. 8	Canned meats other than beef and pork, n.o.p.; canned poultry or game, n.o.p.....	20 p.c.
Ex. 8	Canned hams.....	22½ p.c.
Ex. 8	Pâtés de foie gras, foies gras, preserved, in tins or otherwise; lark pâtés.....	10 p.c.
8a	Extracts of meat and fluid beef, not medicated.....	30 p.c.
9	Poultry and game, n.o.p.....	15 p.c.
9d	Baby chicks, n.o.p..... each	2 cts.
10	Meats, prepared or preserved, other than canned:— (a) Bacon, hams, shoulders and other pork..... per pound	1½ cts.
	(b) N.o.p..... per pound	2 cts.
12	Sausage skins or casings, not cleaned.....	Free
12a	Sausage skins or casings, cleaned.....	15 p.c.
14	Tallow.....	17½ p.c.
15	(i) Beeswax, unrefined.....	Free
	(ii) Beeswax, n.o.p.....	15 p.c.
Ex. 15 Ex.711	Honey-comb foundations, of wax.....	15 p.c.
16	Eggs in the shell..... per dozen	3½ cts.
16b	Eggs, egg yolk or egg albumen, dried, evaporated, desiccated, or powdered, whether or not sugar or other material be added.....	25 p.c.
17	Cheese..... per pound	3½ cts.
18	Butter..... per pound	12 cts.
19	Cocoa shells and nibs.....	10 p.c.
20	Cocoa paste or "liquor" and chocolate paste or "liquor", not sweetened, in blocks or cakes..... per pound	3 cts.
20a	Butter produced from the cocoa bean..... per pound	2½ cts.
21	Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened, in blocks or cakes, not less than two pounds in weight.... per pound	4 cts

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
22	Preparations of cocoa or chocolate in powder form.....	22½ p.c.
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.....	20 p.c. 2½ cts.
24	Chicory, raw or green.....per pound	2½ cts.
25	Chicory, kiln dried, roasted or ground.....per pound	3 cts.
28	Coffee, green.....per pound	2 cts.
29		
28a	Tea.....per pound	6 cents.
29a	When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty.	
30	Pepper, unground..... Cloves, unground..... Cinnamon, unground..... Ginger, unground..... Spices, unground, n.o.p.....	5 p.c. 10 p.c. 12½ p.c. 12½ p.c. 12½ p.c.
32	Nutmegs and mace, whole or unground.....	15 p.c.
34	Mustard, ground.....	20 p.c.
35	Hops.....per pound	10 cts.
39	(i) Potato starch and potato flour.....per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty. (ii) Starch, and all preparations having the quality of starch, n.o.p.....per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	1½ cts. 1 ct.
39a	(i) Starch or flour of sago, cassava, or rice.....per pound (ii) Rice meal, rice feed, rice polish, rice bran, rice shorts....per pound	1½ cts. 1 ct.
39c	Dextrine, and combinations or preparations of starch and dextrine without admixture of foreign material, n.o.p.....per pound	1 ct.
41	Salt, n.o.p., in bags, barrels and other coverings.....per one hundred pounds	3½ cts.
42	Salt, in bulk, n.o.p.....per one hundred pounds	3 cts.
43	Condensed milk, the weight of the package to be included in the weight for duty.....per pound	3½ cts.
43a	Powdered milk, the weight of the package to be included in the weight for duty.....per pound	5 cts.
45	(i) Milk foods, n.o.p..... (ii) Prepared cereal foods, in packages not exceeding twenty-five pounds weight each.....	20 p.c. 20 p.c.
46	Prepared cereal foods, n.o.p.....	15 p.c.
47	Beans, n.o.p., viz.:— (a) Castor beans, n.o.p..... (b) Soya beans, n.o.p..... (c) Lima and Madagascar beans, dried.....per pound (d) Red kidney beans, dried.....per pound (e) N.o.p.....per pound	Free Free ½ ct. 1 ct. 1½ cts.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
48	Peas, n.o.p. .... per pound	$\frac{1}{2}$ ct.
52	Barley, n.o.p. .... per bushel	7 $\frac{1}{2}$ cts.
53	Cornmeal..... per barrel	50 cts.
55	Indian corn (maize)..... per bushel	8 cts.
56	Oats..... per bushel	4 cts.
58	Rye..... per bushel	6 cts.
61	Wheat flour and semolina..... per barrel	50 cts.
62	Rice, uncleaned, unhulled or paddy.....	Free
63	Rice, cleaned..... per one hundred pounds When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	70 cts.
64	Sago and tapioca.....	17 $\frac{1}{2}$ p.c.
65	Biscuits, not sweetened.....	17 $\frac{1}{2}$ p.c.
65a	Diabetic breads and biscuits, under regulations prescribed by the Department of National Health and Welfare.....	7 $\frac{1}{2}$ p.c.
66	Biscuits, sweetened.....	25 p.c.
66a	Biscuits, sweetened or unsweetened, valued at not less than 20 cents per pound, said value to be based on the net weight and to include the value of the usual retail package.....	20 p.c.
69	Straw..... per ton	50 cts.
69b	Hay..... per ton	\$1.25
71a	Timothy seed..... per pound	$\frac{1}{2}$ ct.
71b	Clover seed, including alfalfa seed..... per pound	2 cts.
72	Field and garden seeds not specified as free, valued at not less than five dollars per pound, n.o.p., in packages weighing not less than one ounce each.....	7 $\frac{1}{2}$ p.c.
72d	Millet and rape seed.....	7 $\frac{1}{2}$ p.c.
72e	Bent grass seed, not to include red-top grass seed.....	22 $\frac{1}{2}$ p.c.
73	Field seeds, n.o.p., when in packages weighing more than one pound each.....	7 $\frac{1}{2}$ p.c.
Ex. 73	Broom corn seed, when in packages weighing more than one pound each.....	Free
Ex. 73 Ex. 76b Ex. 276b	Cotton seed.....	Free
74	Seeds, as hereunder, when in packages weighing more than one pound each:—	
	(i) Parsley and parsnip..... per pound	2 cts.
	(ii) Beet, not including sugar beet..... per pound	2 cts.
	(iii) Mangel and turnip..... per pound	2 cts.
75	Seeds, as hereunder, when in packages weighing more than one pound each:—	
	(i) Radish, leek, lettuce, carrot, borecole or kale..... per pound	2 cts.
	(ii) Cabbage and cucumber..... per pound	4 cts.

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
76	Seeds, as hereunder, when in packages weighing more than one pound each:— (i) Tomato and pepper..... per pound (ii) Cauliflower..... per pound (iii) Onion..... per pound	7½ cts. 12½ cts. 15 cts.
76a	Root, garden and other seeds, n.o.p., when in packages weighing more than one pound each..... per pound	2½ cts.
76b	Seeds, viz.:—Field, root, garden and other seeds, when in packages weighing one pound each, or less.....	20 p.c.
76d	Seeds, viz.:—Canary, mustard, celery and sunflower, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations.....	7½ p.c.
77b	Vanilla beans, crude only.....	5 p.c.
78	Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.....	17½ p.c.
79	Florist stock, viz.:—Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not.....	12½ p.c.
Ex. 79b	Flowers (other than orchids) and foliage, natural, cut, whether in designs or bouquets or not, n.o.p.....	12½ p.c.
81	Trees, n.o.p., viz.:— (a) Apple..... each Provided that when imported between September 15th and October 5th, inclusive, the duty shall not be more than 3 cents each. (b) Pear, plum, cherry, apricot, quince..... each Provided that when imported between September 15th and October 5th, inclusive, the duty on cherry trees and on plum trees shall not be more than 3 cents each. (c) Peach, including June buds..... each	6 cts. 8 cts. 5 cts.
82	(a) Grape vines, gooseberry and currant bushes or roots..... each (b) Raspberry, loganberry and blackberry bushes or roots; rhubarb roots..... each (d) Rosebushes, n.o.p..... each (e) Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.....	2 cts. 1 ct. 3 cts. 12½ p.c.
	Ex. (e) Nut trees, including grafted stock, and buds and scions for grafting nut trees.....	Free
83	Potatoes, as hereunder defined:— (a) In their natural state:— August 1 to June 14, inclusive..... June 15 to July 31, inclusive..... per one hundred pounds (c) Sweet potatoes and yams, in their natural state.....	Free 37½ cts. Free
84	Onions, in their natural state, the weight of the packages to be included in the weight for duty:— (a) Onion sets and shallots..... * (b) Onions, n.o.p.:— 40 weeks..... per pound Otherwise.....	15 p.c. 1 ct. 10 p.c.
85	* (a) Mushrooms, fresh, the weight of the packages to be included in the weight for duty:— 52 weeks..... per pound Otherwise..... (b) Mushrooms, dried or otherwise preserved..... (c) Truffles, fresh, dried or otherwise preserved.....	3½ cts. 10 p.c. 15 p.c. 10 p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
87	Vegetables, fresh, in their natural state, the weight of the packages to be included in the weight for duty:—	
	* <i>(a)</i> Asparagus:—	
	8 weeks..... per pound	3½ cts.
	Otherwise.....	10 p.c.
	* <i>(b)</i> Beans, green:—	
	14 weeks..... per pound	1½ cts.
	Otherwise.....	10 p.c.
	<i>(c)</i> Brussels sprouts.....	10 p.c.
	* <i>(d)</i> Cabbage:—	
	26 weeks..... per pound	9/10 ct.
	Otherwise.....	10 p.c.
	* <i>(e)</i> Carrots and beets, n.o.p.:—	
	26 weeks..... per pound	1 ct.
	Otherwise.....	10 p.c.
	* <i>(f)</i> Cauliflower:—	
	20 weeks..... per pound	¾ ct.
	Otherwise.....	10 p.c.
	Eggplant.....	Free
	* <i>(g)</i> Celery:—	
	24 weeks..... per pound	1 ct.
	Otherwise.....	10 p.c.
	* <i>(h)</i> Cucumbers:—	
	12 weeks..... per pound	2½ cts.
	Otherwise.....	10 p.c.
	* <i>(i)</i> Lettuce:—	
	18 weeks..... per pound	1 ct.
	Otherwise.....	10 p.c.
	<i>(j)</i> Parsley.....	10 p.c.
	* <i>(k)</i> Peas, green:—	
	12 weeks..... per pound	2 cts.
	Otherwise.....	10 p.c.
	* <i>(l)</i> Rhubarb:—	
	10 weeks..... per pound	½ ct.
	Otherwise.....	10 p.c.
	<i>(m)</i> Spinach.....	10 p.c.
	* <i>(n)</i> Tomatoes:—	
	32 weeks..... per pound	1½ cts.
	Otherwise.....	10 p.c.
	<i>(o)</i> Watercress.....	10 p.c.
	Whitloof or endive.....	Free
	<i>(p)</i> Artichokes, horseradish and okra.....	Free
	N.o.p.....	10 p.c.
89	Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—	
	<i>(a)</i> Beans, baked or otherwise prepared..... per pound	1½ cts.
	Ex. <i>(b)</i> Corn..... per pound	1½ cts.
	<i>(c)</i> Peas..... per pound	1½ cts.
	<i>(d)</i> N.o.p.....	15 p.c.
90a	Vegetables, dried, desiccated, or dehydrated, including vegetable flour, n.o.p.....	20 p.c.
90b	Vegetables, pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	22½ p.c.
90c	Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds	20 p.c.
90d	Vegetables, frozen.....	20 p.c.
92	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:—	
	* <i>(a)</i> Apricots:—	
	10 weeks..... per pound	1 ct.
	Otherwise.....	10 p.c.
	* <i>(b)</i> Cherries:—	
	7 weeks..... per pound	2 cts.
	Otherwise.....	10 p.c.
	* <i>(c)</i> Cranberries:—	
	12 weeks..... per pound	1 ct.
	Otherwise.....	10 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
92	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:— <i>Concluded</i> *(d) Peaches:— 9 weeks..... per pound Otherwise..... *(e) Pears:— 15 weeks..... per pound Otherwise..... *(f) Plums and prunes:— 10 weeks..... per pound Otherwise..... *(g) Strawberries:— 6 weeks..... per pound Otherwise..... *Raspberries and loganberries:— 6 weeks..... per pound Otherwise..... (h) Berries, edible, n.o.p..... (i) Quinces and nectarines.....	1½ cts. 10 p.c. 1 ct. 10 p.c. 1 ct. 10 p.c. 1-3/5 cts. 10 p.c. 2 cts. 10 p.c. 10 p.c. 10 p.c.
93	Apples, fresh, in their natural state, the weight of the packages to be included in the weight for duty:— May 20 to July 12, inclusive..... July 13 to May 19, inclusive..... per pound	Free ¼ ct.
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty:— (a) <i>Vitis Vinifera</i> species..... *(b) <i>Vitis Labrusca</i> species:— 15 weeks..... per pound Otherwise.....	Free 1 ct. 10 p.c.
95	*Cantaloupes and muskmelons, the weight of the packages to be included in the weight for duty:— 8 weeks..... per pound Otherwise.....	1½ cts. 10 p.c.
95a	Melons, n.o.p..... each	2 cts.
96	Fruits, fresh, in their natural state, n.o.p.....	Free
•	<p><i>Provided</i>, that, as regards such of those fresh fruits and vegetables dutiable under tariff items 84, 85, 87, 92, 94 and 95, as are marked with an asterisk in this Schedule, the specific duty set opposite thereto shall not be maintained in force in any twelve months ending March 31 for a period in excess of the number of weeks set forth thereunder; and</p> <p><i>Provided</i>, that, as regards fresh fruits and vegetables dutiable under sub-items (b), (d), (e), (f), (g) and (i), of tariff item 87, the number of weeks during which the specific duty may be maintained in force may be divided into two separate periods, the combined duration of which shall not exceed the number of weeks set forth thereunder; and</p> <p><i>Provided further</i>, as regards such of those fresh fruits and vegetables dutiable under the aforesaid tariff items as are marked with an asterisk, that whenever the specific duty is not levied, the <i>ad valorem</i> duty of 10 per centum shall apply.</p>	
97	Plantains, pineapples, pomegranates, guavas and mangoes.....	Free
98	Bananas..... per stem or bunch	50 cts.
99a	Plums and prunes, dried, unpitted.....	Free
99b	Fruits, dried, desiccated, evaporated or dehydrated, n.o.p.....	10 p.c.
99c	(i) Raisins..... per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty. (ii) Dried currants..... per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	3 cts. 4 cts.



SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
99d	Dates, dried, unpitted, in bulk..... per pound	½ ct.
99e	Dates, n.o.p..... per pound	1½ cts.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	
99f	Figs, dried..... per pound	½ ct.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.....	15 p.c.
100	Grape fruit.....	Free
100a		
101	Oranges, n.o.p.....	Free
101a	Lemons.....	Free
103	Fruits preserved in brandy, or preserved in other spirits, and containing not more than forty per cent. of proof spirit in the liquid contents thereof..... per gallon and	\$2.50 30 p.c.
104	Fruits preserved in brandy, or preserved in other spirits, and containing more than forty per cent. of proof spirit in the liquid contents thereof..... per gallon and	\$5.00 30 p.c.
104a	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages..... per pound	1½ cts.
105	(i) Fruit pulp, with sugar or not, n.o.p., and fruits, crushed, per pound	2 cts.
	(ii) Fruits, frozen..... per pound	2 cts.
Ex-105b Ex-105c	Olives, ripe, in brine.....	10 p.c.
105c	Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.....	25 p.c.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mincemeats..... per pound	3½ cts.
105e	Fruits and peels, crystallized, glacé, candied or drained; cherries and other fruits of crème de menthe, maraschino or other flavour.....	27½ p.c.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—	
	(a) Peaches..... per pound	2½ cts.
	Apricots and pears..... per pound	2 cts.
	(b) Pineapples..... per pound	2 cts.
	(c) N.o.p..... per pound	1 ct.
108	Honey in the comb or otherwise, and imitations thereof..... per pound	1½ cts.
109	Nuts of all kinds, n.o.p., shelled or not..... per pound	1 ct.
114		
109a	Peanuts, green, in the shell or not further processed than shelled.....	Free
110	Cocoanuts..... per one hundred	50 cts.
111		
113	Cocoanut, desiccated, sweetened or not..... per pound	3 cts.
113a	Copra or broken cocoanut meat, not shredded, desiccated or prepared in any manner.....	Free
Ex-114	Palm kernels.....	Free

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
115	Mackerel, herring, salmon and all other fish, n.o.p., fresh, salted, pickled, smoked, dried or boneless..... per pound	½ ct.
116	Halibut, fresh, pickled or salted..... per pound	½ ct.
117	Fish livers, fresh, salted or in preservative medium.....	Free
120	Anchovies, sardines, sprats or pilchards, packed in oil or otherwise, in sealed tin containers, the weight of the tin container to be included in the weight for duty:— (a) When weighing over twenty ounces and not over thirty-six ounces each..... per box (b) When weighing over twelve ounces and not over twenty ounces each..... per box (c) When weighing over eight ounces and not over twelve ounces each..... per box (d) When weighing eight ounces each or less..... per box	3½ cts. 3 cts. 2 cts. 1½ cts.
122	Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers.....	25 p.c.
123	Fish, prepared or preserved, n.o.p.:— (i) Kippered herring in sealed containers..... (ii) Lobsters..... (iii) Shell fish, n.o.p., including oysters, n.o.p..... (iv) Salmon..... (v) All other fish, n.o.p.....	17½ p.c. 22½ p.c. 22½ p.c. 27½ p.c. 22½ p.c.
Ex.123a	Shrimps in sealed containers.....	15 p.c.
124	Oysters, shelled, in bulk..... per gallon	5 cts.
128	Oysters in the shell.....	15 p.c.
Ex.133	Lobsters, fresh.....	Free
Ex.134 Ex.135 Ex.135b	Sugar, produced from sugar cane or beets.....  *The Government of Canada undertakes, with respect to sugar dutiable under tariff items 134, 135 and 135b, not to impose rates of duty higher than those in effect on July 1, 1939, but reserves the right to revise the wording of the said tariff items, provided that under any such revised wording the over-all incidence of import duties and taxes shall not be greater than that in effect on July 1, 1939.	*
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p..... per pound	1½ cts.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.....	25 p.c.
142	Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:— (a) Of the type commonly known as Turkish:— (i) Unstemmed..... per pound (ii) Stemmed..... per pound (b) N.o.p.:— (i) Unstemmed..... per pound (ii) Stemmed..... per pound  Provided that the duty under this item shall be levied on the basis of "Standard leaf tobacco" consisting of ten per centum of water and ninety per centum of solid matter.	30 cts. 40 cts. 20 cts. 30 cts.
143	Cigars, the weight of the bands and ribbons to be included in the weight for duty..... per pound and	\$1.75 15 p.c.

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
160— Concluded	(ii) Perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:— (a) When in bottles or flasks containing not more than four ounces each..... (b) When in bottles, flasks or other packages, containing more than four ounces each..... per gallon and	45 p.c. \$5.00 30 p.c.
Ex.162	Vermouth, aperitif and cordial wines, containing twenty-eight per cent. or less of proof spirit, whether imported in wood or in bottles per gallon And in addition thereto, under all tariffs, 42½ cents per gallon. Provided, that six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this tariff item.	20 cts.
Ex.163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-four per cent. or less of proof spirit, whether imported in wood or in bottles per gallon And in addition thereto, under all tariffs, 42½ cents per gallon. Provided, that six quart bottles or twelve pint bottles shall be held to contain a gallon for duty purposes under this tariff item.	20 cts.
165	Champagne and all other sparkling wines:— (a) In bottles containing each not more than a quart but more than a pint (old wine measure)..... per dozen bottles And in addition thereto, \$1.75 per gallon. (b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)..... per dozen bottles And in addition thereto, \$1.75 per gallon. (c) In bottles containing one-half pint each or less, per dozen bottles And in addition thereto, \$1.75 per gallon. (d) In bottles containing over one quart each (old wine measure) per gallon And in addition thereto, under all tariffs, \$1.75 per gallon.	\$5.00 \$2.50 \$1.25 \$2.50
Ex.167	Malt, whole, crushed or ground, n.o.p., upon entry for warehouse subject to excise regulations..... per pound	¼ct.
168	Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder, n.o.p.; 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..... and, per pound	25 p.c. 5 cts.
168a	Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer.....	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.....	10 p.c.
Ex.169 Ex.184a Ex.184b Ex.184c Ex.184d	Periodical publications, unbound or paper bound, printed and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue.....	Free
170	Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language.....	Free

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty.....per pound and And in addition thereto, when weighing not more than three pounds per thousand, under all tariffs, \$2.00 per thousand.	\$2.00 15 p.c.
144	Cut tobacco.....per pound And in addition thereto, under all tariffs, 15 cents per pound.	80 cts.
145	Manufactured tobacco, n.o.p., and snuff.....per pound And in addition thereto (except on snuff), under all tariffs, 15 cents per pound.	90 cts.
146	Ale, beer, porter and stout, when imported in casks or otherwise than in bottle.....per gallon And in addition thereto, under all tariffs, 30 cents per gallon.	35 cts.
147	Ale, beer, porter and stout, when imported in bottles.....per gallon And in addition thereto, under all tariffs, 30 cents per gallon. Provided, that six quart bottles or twelve pint bottles shall be held to contain one gallon.	50 cts.
152	(i) Fruit juices, n.o.p., viz.:— Lime..... Orange..... Lemon..... Passion fruit..... Pineapple..... Grapefruit..... N.o.p.....	10 p.c. 10 p.c. 10 p.c. 10 p.c. 10 p.c. 15 p.c. 10 p.c.
	(ii) Fruit syrups, n.o.p.....	10 p.c.
152a	Papaine.....	5 p.c.
Ex.156	Spirituos or alcoholic liquors (subject to the provisions attaching to tariff item 156), viz.:— (i) Whisky.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof. (ii) Gin, n.o.p.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof. (iii) Rum, n.o.p.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof. (iv) Brandy.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof. (v) Liqueurs.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$5.00 \$5.00 \$6.00 \$4.00 \$4.50
Ex.156 156b	Angostura bitters.....per gallon of the strength of proof	\$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	(i) Alcoholic perfumes:— (a) When in bottles or flasks containing not more than four ounces each..... (b) When in bottles, flasks or other packages, containing more than four ounces each.....per gallon and	30 p.c. \$5.00 30 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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.....	10 p.c.
Ex.172	Tourist literature issued by national or state governments or departments thereof, boards of trade, chambers of commerce, municipal and automobile associations, and similar organizations.....	Free
Ex.172	Prayer books, missals, psalters, religious pictures and mottoes.....	Free
178	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.:— (i) N.o.p..... per pound but not less than Ex.(ii) Advertising and printed matter, whether imported by mail or otherwise, when in individual packages valued at not more than \$1.00 each and when not imported for sale or in a manner designed to evade payment of customs duties.....	10 cts. 25 p.c. Free
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.o.p.....	22½ p.c.
180	(i) Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, engravings or prints or proofs therefrom, and similar works of art, n.o.p..... (ii) Decalcomania transfers of all kinds, n.o.p..... (iii) Blue prints, building plans, maps, and charts, n.o.p.....	20 p.c. 20 p.c. 20 p.c.
180c	Decalcomania transfers, when imported exclusively for use in the manufacture of vitreous enamelled products or of table ware of china, porcelain or semi-porcelain.....	9 p.c.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.....	22½ p.c.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders	25 p.c.
184	Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates when imported in single copies in sheet form with periodical trade journals.....	Free
187	Albumenized and other papers and films chemically prepared for photographers' use, n.o.p.....	20 p.c.
187a	Hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography.....	10 p.c.
187b	Sensitized negative film, one and one-half inches in width or over, for exposure in motion picture cameras.....	10 p.c.
188	Plain basic photographic paper, baryta coated, for use exclusively in manufacturing albumenized or sensitized photographic paper.....	Free
189	Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon.....	Free
192	Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed nor illustrated.....	22½ p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth.....	20 p.c.
192c	Roofing and shingles of saturated felt.....	22½ p.c.
192d	Electrical insulating pressboard, not less than .040 inch in thickness..	12½ p.c.
192f	Paperboard or fibreboard, single ply, not coated nor impregnated, in rolls containing not less than five hundred square feet, when imported by manufacturers of impregnated socklining base, inner-soling, welting, or similar materials, for use only in the manufacture of such materials in their own factories.....	7½ p.c.
193	Paper sacks or bags of all kinds, printed or not.....	22½ 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..... per pack or equivalent	7 cts.
195	Paper hanging or wall paper, including borders or bordering.....	22½ p.c.
197	Paper of all kinds, n.o.p.....	22½ p.c.
197b	Wrapping paper of all kinds, not pasted, coated or embossed.....	22½ p.c.
197c	(i) Cigarette paper, ungummed, in rolls..... (ii) Cigarette paper, ungummed, in sheets containing not less than thirty-two square inches.....	15 p.c. 15 p.c.
197e	Electric cable insulating paper, .0045 inch or less in thickness, and condenser tissue paper.....	10 p.c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.....	25 p.c.
198b	Cigarette paper, gummed, in rolls.....	15 p.c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.....	25 p.c.
199b	Containers wholly or partially manufactured from fibreboard or paperboard..... per pound Provided, that in no case shall the rate of duty be less than.....	4/5 ct. 20 p.c.
199c	Waxed stencil paper for use on duplicating machines.....	25 p.c.
199d	Cigarette papers, gummed or not, in tubes, booklets or packets.....	20 p.c.
199f	Hand made papers, not to include mould-made deckle-edge papers, valued at not less than 40 cents per pound wholesale.....	22½ p.c.
199g	Duplex backing papers or wrappers including those printed and/or skived for use in the packaging of photographic roll films; interleaving and wrapping paper, black, green, or red, for packaging flat photographic films and photographic papers; when imported by manufacturers of photographic films and photographic papers for use in their own factories in the packaging of such films and papers	12½ p.c.
200	Pulp of wood, of straw or of any other vegetable fibre.....	Free
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 weight.....	10 p.c.
204	Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums and gum resins, herbs, leaves, nuts, fruit and stem seeds—which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n.o.p.....	Free

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
205	Roots, medicinal, viz.:—Alkanet, crude, crushed or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris-root, liquorice, sarsaparilla, squills, taraxacum, rhubarb and valerian, unground.....	Free
206b	Dextrose (glucose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations.....	Free
Ex.208	Sulphur and brimstone, crude or in roll or flour.....	Free
Ex.208	Cyanide of sodium.....	Free
Ex.208	Sulphate of ammonia.....	Free
Ex.208	Iodine, crude.....	Free
208a	Chloride of lime and hypochlorite of lime:— 1. When in packages of not less than twenty-five pounds weight each..... per one hundred pounds	15 cts.
208c	Dehydrated sulphate of copper for agricultural or spraying purposes..	Free
208e	Cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals, n.o.p.....	15 p.c.
208h	Ethylene glycol, when imported by manufacturers for use exclusively in the manufacture of anti-freezing compounds or of explosives, in their own factories.....	Free
208j	(i) Nitrate of ammonia, when imported for use in the manufacture of nitrous oxide..... (ii) Nitrate of ammonia, n.o.p..... (iii) Sal ammoniac.....	10 p.c. 25 p.c. 25 p.c.
208l	Bichloride of tin and tin crystals.....	10 p.c.
208m	Sulphate of copper (blue vitriol).....	10 p.c.
208n	Sulphate of iron (copperas).....	10 p.c.
208o	Cream of tartar in crystals and tartaric acid crystals.....	10 p.c.
208q	Oxalic acid.....	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, n.o.p., of a kind not produced in Canada....	15 p.c.
Ex.208t	Bicarbonate of soda.....	12½ p.c.
Ex.208t	Butyl alcohol, n.o.p.....	20 p.c.
208u	Xanthates and sulpho-thio-phosphoric (dithio-phosphoric) compounds, for use in the process of concentrating ores, metals or minerals.....	Free
208v	Methyl ethyl ketone, n.o.p., and isopropyl acetate.....	25 p.c.
208w	Theobromine, crude, and dimethyl sulphate.....	Free
209c	Bichromate of potash, crude; red and yellow prussiate of potash.....	15 p.c.
210	(i) Peroxide of soda; silicate of soda, dry or in water solution; sulphide of sodium; nitrite of soda; arseniate, binarseniate, bisulphite and stannate of soda; prussiate of soda..... (ii) Bichromate, sulphite and chlorate of soda.....	12½ p.c. 12½ p.c.
210d	Sodium, sulphate of, crude, or salt cake..... per pound	¼ ct.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
210e	Nitrate of soda or cubic nitre.....	Free
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined.....	10 p.c.
215	Stearic acid, n.o.p.....	12½ p.c.
216	Acids, n.o.p., of a kind not produced in Canada.....	15 p.c.
216d	Phthalic anhydride, adipic, abietic, maleic and succinic acids, hexamethylene diammonium adipate, hexamethylene diammonium sebacate, caprolactam, and ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.....	Free
218	Acid phosphate, not medicinal.....	25 p.c.
219	(i) Solutions of peroxide of hydrogen, n.o.p.....	22½ p.c.
	(ii) Solutions of hydrogen peroxide containing twenty-five per centum or more by weight of hydrogen peroxide.....	22½ p.c.
219a	Non-alcoholic preparations or chemicals for disinfecting, or for preventing, destroying, repelling, or mitigating fungi, weeds, insects, rodents, or other plant or animal pests, n.o.p.:— (i) When in packages not exceeding three pounds each, gross weight.....	12½ p.c.
	(ii) Otherwise.....	7½ p.c.
219b	Formaldehyde, containing not more than fifteen per centum of alcohol	Free
219d	Sulphuric ether; chloroform, n.o.p.; preparations of vinyl ether for anaesthetic purposes.....	20 p.c.
220	All medicinal and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:— (i) When dry.....	20 p.c.
	(ii) Liquid, when containing not more than two and one-half per centum of proof spirit.....	22½ p.c.
	Provided, also, that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States pharmacopoeia, the Canadian Formulary or the French Codex as officinal, shall not be held to be covered by this item.	
220a	Chemical preparations, compounded of more than one substance, n.o.p.:— (i) When dry.....	20 p.c.
	Liquid containing not more than two and one-half per centum of proof spirit.....	20 p.c.
	(ii) All others.....	25 p.c.
	Provided that any article in this item containing more than forty per cent. of proof spirit shall be rated for duty at per gallon \$3.00 and 30 p.c.	
Ex.225	Carnauba wax.....	Free
228	(i) Toilet soap, n.o.p.....	22½ p.c.
	(ii) Soap powders, powdered soap, mineral soap, and soap, n.o.p.....	20 p.c.
229	Soap, common or laundry..... per one hundred pounds	\$1.50
230	Castile soap, the weight of the cartons and wrappings to be included in the weight for duty..... per pound	1 ct.
231b	Gelatine, edible, when imported for use exclusively in the manufacture of capsules for the manufacture or compounding of medicinal and pharmaceutical preparations.....	Free



SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
232	(i) Glue, n.o.p. .... and, per pound	22½ p.c. 5 cts.
	(ii) Gelatine, n.o.p. ....	22½ p.c.
232b	Vegetable glue.....	27½ p.c.
232c	Gelatine, edible.....	25 p.c.
232f	Mucilage and adhesive paste..... and, per pound	20 p.c. 2½ 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	25 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, and abdominal supports.....	20 p.c.
238a	Manufactures of pyroxylin plastics, or of which pyroxylin plastic is the component of chief value, n.o.p.....	25 p.c.
Ex. 238a	Cinematograph or moving picture films, negatives, n.o.p.....	10 p.c.
238e	Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate, n.o.p.....	25 p.c.
239	Lamp black, carbon black, ivory black and bone black.....	Free
240	Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixé; satin white.....	10 p.c.
241a	Litharge, n.o.p.....	15 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.....	12½ p.c.
243	Dry white lead.....	20 p.c.
244	White lead ground in oil.....	25 p.c.
245	Ochres, ochrey earths, siennas and umbers.....	15 p.c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n.o.p.....	17½ 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; finely divided metals or compounds of metals, whether dry, or suspended or dissolved in a liquid, for use exclusively in the manufacture of tableware of china, porcelain or semi-porcelain.....	20 p.c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.....	20 p.c.
247a	(i) Artists' and school children's colours; fitted boxes containing the same.....	15 p.c.
	(ii) Artists' brushes; pastels, of a value of one cent per stick, or over; artists' canvas, coated and prepared for oil painting.....	22½ p.c.
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers..... per gallon	85 cts.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p..... per gallon and	15 cts. 15 p.c.
250	Paris green, dry.....	7½ p.c.
252	Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.....	17½ p.c.
253	Putty of all kinds.....	22½ p.c.
254	Gums, viz.:— (i) Copal, damar, benzoin, Pontianac, nattakuching.....	Free
	(ii) Barberry, elemi, gedda, Senegal, tragacanth, mastic and sandarac.....	Free
	(iii) Australian and kauri; lac, crude, seed, button, stick and shell; ambergris; gums and blends consisting wholly or in chief part of gums, n.o.p.....	10 p.c.
256	Printing ink.....	15 p.c.
259a	Sesame seed oil, crude.....	22½ p.c.
261	Turpentine, spirits of.....	Free
262	Olive oil, n.o.p.....	10 p.c.
263	Compounds of tetraethyl lead, in which tetraethyl lead is the pre- ponderant constituent by weight.....	5 p.c.
264	(i) Essential oils, natural, viz.:—Geranium, rose, ylang-ylang, lemon, bergamot, orange, mandarin, citronella, clove and lemon grass.....	Free
	(ii) Essential oils, natural and synthetic, n.o.p.; essential oils, natural and synthetic, containing other non-alcoholic material, n.o.p., for use in the manufacture of products or preparations for medicinal, flavouring, toilet, or other purposes, under such regulations as the Minister may prescribe.....	7½ p.c.
264a	Menthol, natural or synthetic.....	Free
265	Oil, whale, including spermaceti.....	15 p.c.
265a	Fish oils, n.o.p.....	20 p.c.
265b	Cod liver oil, crude or refined.....	15 p.c.
265c	Halibut liver oil, crude or refined.....	20 p.c.
Ex.266	China wood oil.....	Free
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.
272	Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes.....	20 p.c.
Ex.273	Asphalt or asphaltum, solid.....	10 p.c.
274	Petroleum coke.....	Free
Ex.276b	Vegetable oils, crude, when imported to be refined for edible purposes, viz.:—Cotton seed, palm and palm kernel, peanut and cocoanut.....	10 p.c.
Ex.277		
Ex.278b		
Ex.278c		
Ex.277	Shea butter.....	10 p.c.
278e	Castor oil.....	Free
Ex.208t		
Ex.711		

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
Ex.281	Fire brick containing not less than ninety per cent. of silica; magnesite fire brick or chrome fire brick; other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, but not including fire brick made substantially of silicon carbide and/or fused alumina, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment.....	Free
281a	Fire brick, n.o.p., of a class or kind not made in Canada, for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment.....	Free
281b	Fire brick, n.o.p.....	15 p.c.
282	Building brick and paving brick.....	15 p.c.
282a	Manufactures of clay or cement, n.o.p.....	17½ p.c.
284	(i) Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.....	22½ p.c.
	(ii) Earthenware tiles, n.o.p.....	25 p.c.
284a	Earthenware tiles, for roofing purposes.....	20 p.c.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring	20 p.c.
286	Earthenware and stoneware, viz.:—Demijohns, churns or crocks, n.o.p.....	20 p.c.
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.....	25 p.c.
288	Stoneware and Rockingham ware and earthenware, n.o.p.....	25 p.c.
288a	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents....	20 p.c.
288b	Hand forms of porcelain, when imported by manufacturers for use exclusively in the manufacture of rubber gloves in their own factories	20 p.c.
289	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....	25 p.c.
Ex.296	Cliff, chalk, china or Cornwall stone, ground or unground.....	Free
Ex.296	Mica schist.....	Free
Ex.296b	Magnesite, dead-burned or sintered.....	15 p.c.
Ex.296b	Magnesium carbonate, basic or otherwise, excepting crude rock.....	20 p.c.
296c	Magnesium carbonate, imported for use in the compounding or manufacture of rubber products.....	20 p.c.
296d	Feldspar, ground but not further manufactured.....	15 p.c.
296e	Magnesite, calcined, not further manufactured than ground, when imported by manufacturers of insulating materials for use exclusively in the manufacture of such insulating materials, in their own factories.....	Free
297	Silex or crystallized quartz, ground or unground.....	Free
300	Crucibles, n.o.p., and covers therefor.....	15 p.c.
Ex.305	Marble, rough, not hammered or chiselled.....	10 p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
306	(i) Marble, sawn or sand rubbed, not polished..... (ii) Granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides	10 p.c. 15 p.c.
306c	Marble, not further manufactured than sawn, when imported by manufacturers of tombstones to be used exclusively in the manufacture of such articles, in their own factories.....	10 p.c.
Ex.308	Manufactures of alabaster, n.o.p.....	22½ p.c.
312	Asbestos in any form other than crude, and all manufactures thereof, n.o.p.....	12½ p.c.
312a	Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of British Commonwealth origin, n.o.p.....	12½ p.c.
313	Plumbago, not ground or otherwise manufactured.....	7½ p.c.
314	Plumbago, ground, and manufactures of, n.o.p., and foundry facings of all kinds.....	22½ p.c.
315	Carbons or carbon electrodes over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement; carbons of a class or kind not produced in Canada, when imported for use in the manufacture of dry batteries and dry cells.....	Free
316	Electric light and arc carbons, pointed or not, and contact carbons, n.o.p..... and, per pound	25 p.c. 10 cts.
316a	Incandescent lamp bulbs for use in the manufacture of incandescent lamps; glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; glass tubing, n.o.p., in straight lengths of not less than three feet; mantle stocking for gas light.....	5 p.c.
317	Glass cut to size, adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories.....	Free
318	Common and colourless window glass.....	10 p.c.
319	Glass, in sheets, and bent plate glass, n.o.p.....	20 p.c.
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p.....	10 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.
322	Plate glass, n.o.p.....	25 p.c.
323	Mirrors of glass, and silvered glass, bevelled or not and framed or not, n.o.p.....	22½ p.c.
325	Stained or ornamental glass windows.....	15 p.c.
326	(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..... (ii) Glass tableware, n.o.p., and illuminating glassware, n.o.p..... (iii) Opal glassware, cut glass tableware and cut glassware, n.o.p.....	22½ p.c. 22½ p.c. 22½ p.c.
326a	Manufactures of glass, n.o.p.....	17½ p.c.
326c	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 or to be equipped with tops made of or electro-plated with precious metals, in their own factories.....	Free

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
326g	High thermal shock resisting glassware.....	15 p.c.
327	Spectacles; eyeglasses, and ground or finished spectacle or eyeglass lenses, n.o.p.....	22½ p.c.
330	Antimony, or regulus of, not ground, pulverized or otherwise manufactured.....	Free
339a	Lead capsules for bottles.....	25 p.c.
339b	Collapsible tubes of lead or tin or lead coated with tin.....	27½ p.c.
340	Type for printing, including chases, quoins and slugs, of all kinds....	17½ p.c.
341	Babbit metal and type metal, in blocks, bars, plates and sheets.....	20 p.c.
345	Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc.....	Free
346	Zinc, manufactures of, n.o.p.....	17½ p.c.
346a	Zinc slugs or discs, when imported by manufacturers of electric dry batteries for use in the manufacture of seamless cups or shells for such batteries, in their own factories.....	Free
348c	Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n.o.p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured.....	10 p.c.
350	Wire of all metals and kinds, n.o.p.....	20 p.c.
351	Wire, single or several, covered with any material, including cable so covered, n.o.p.....	20 p.c.
351b	Wire cloth, or woven wire of brass or copper.....	20 p.c.
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n.o.p.; and manufactures of brass or copper, n.o.p.....	20 p.c.
Ex.352 Ex.362c Ex.432d Ex.446a Ex.506	Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories.....	10 p.c.
353	Aluminum and alloys thereof, crude or semi-fabricated:— (i) Pigs, ingots, blocks, notch bars, slabs, billets, blooms, and wire bars..... per pound	2 cts.
	(ii) Bars, rods, plates, sheets, strips, circles, squares, discs and rectangles..... per pound	3 cts.
	(iii) Angles, channels, beams, tees and other rolled, drawn or extruded sections and shapes.....	22½ p.c.
	(iv) Wire and cable, twisted or stranded or not, and whether reinforced with steel or not.....	22½ p.c.
	(v) Pipes and tubes.....	22½ p.c.
	(vi) Leaf, n.o.p., or foil, less than .005 inch in thickness, plain or embossed, with or without backing; aluminum powder.....	30 p.c.
353a	(i) Aluminum leaf, less than .005 millimetre in thickness.....	Free
	(ii) Aluminum scrap.....	Free
	Provided, that nothing shall be deemed to be aluminum scrap except waste or refuse aluminum, fit only to be remelted.	
354	Manufactures of aluminum, n.o.p.....	22½ p.c.
354a	Kitchen or household hollow-ware of aluminum, n.o.p.....	22½ p.c.
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.....	25 p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
361	Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders.....	30 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.....	27½ p.c.
362a	Metal parts, electro-plated, for loose-leaf binders.....	17½ p.c.
362b	Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver.....	30 p.c.
362c	Nickel-plated ware, gilt or electro-plated ware, n.o.p.....	22½ p.c.
364	Diamond dust or bort and black diamonds, for borers.....	Free
365a	Findings of metal, not plated or coated, including stampings, trimmings, spring-rings, bolt-rings, clasps, snaps, swivels, vest chain bars, joints, catches, pin tongues, buckle tongues, coil pins, clip actions, settings and eyepins, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories.....	20 p.c.
365b	Wire or strip, viz.:—Gold, gold-filled, silver, silver-filled, brass or nickel silver, knurled, twisted, figured or with ornamental design rolled or drawn thereon, and wire of nickel silver, plain, in coil or otherwise, when imported by manufacturers of jewellery or ornaments for the adornment of the person, for use exclusively in the manufacture of such articles, in their own factories.....	15 p.c.
366	Watches of all kinds..... but not less than..... each	30 p.c. 40 cts.
366a	Watch actions and movements, finished or unfinished..... but not less than..... each	15 p.c. 40 cts.
366b	Parts of watch movements, finished or unfinished..... Provided the duty on plates designed to hold in place four or more wheels or other moving parts shall be not less than per plate	15 p.c. 5 cts.
367	Watch cases, and parts thereof, finished or unfinished.....	25 p.c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases..... but not less than..... each	30 p.c. 40 cts.
369	Parts of clock movements, or of clockwork mechanisms, finished or unfinished, not including plates.....	25 p.c.
370	Copper rollers, and stones, used in the printing of textile fabrics or wallpaper.....	10 p.c.
375	Ferro-alloys:— (c) Ferro-silicon, being an alloy of iron and silicon containing 8 per centum or more, by weight, of silicon and less than 60 per centum..... per pound, or fraction thereof, on the silicon contained therein. (f) All alloys used in the manufacture of steel or iron, n.o.p.....	1 ct. 5 p.c.
377a	Blooms, cogged ingots, slabs, billets, n.o.p., sheet bars, of iron or steel, by whatever process made, n.o.p..... per ton	\$4.00
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 per ton	\$3.00

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
377f	Bars or rods, of iron or steel, hot rolled, viz.:—Rounds over 4½ inches in diameter and squares over 4 inches..... per ton	\$6.00
378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than sixty pounds per lineal yard:— (a) Not further processed than hot rolled, n.o.p..... per ton (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.....	\$7.00 25 p.c. 20 p.c. 12½ p.c.
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..... per ton (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 \$7.00
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..... per ton (c) Flanged, dished or curved, n.o.p..... (d) With chequer, diamond or other raised pattern on contact surface..... per ton	\$8.00 \$6.00 25 p.c. \$8.00
381	Sheets, of iron or steel, hot or cold rolled:— (a) .080 inch or less in thickness, n.o.p..... (b) More than .080 inch in thickness, n.o.p..... per ton	20 p.c. \$6.00
382	Hoop, band or strip, of iron or steel:— (a) Hot rolled, .080 inch or less in thickness, n.o.p..... (b) Hot rolled, more than .080 inch in thickness, n.o.p..... per ton (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.....	12½ p.c. \$7.00 20 p.c. 27½ 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.....	10 p.c. 15 p.c. 17½ p.c. 10 p.c. 12½ p.c. 20 p.c. 20 p.c.
384	Skelp of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister.....	5 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.....	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.....	12½ p.c.
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 (c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, land sides or disc circles, when such rectangles, circles or sketches are cut to shape but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories.....	\$5.00 Free

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
386	<p>Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:—<i>Concluded</i></p> <p>(h) 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</p> <p>(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.....</p> <p>(m) (i) Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin.....</p> <p>(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> <p>(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.....</p> <p>(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.....</p>	<p>10 p.c.</p> <p>10 p.c.</p> <p>15 p.c.</p> <p>17½ p.c.</p> <p>12½ p.c.</p> <p>12½ p.c.</p>
38 c	<p>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</p>	\$7.00
388	<p>Iron or steel angles, beams, channels, columns, girders, joists, tees, zebs 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.; 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..... per ton</p>	\$3.00
388b	<p>Iron or steel angles, beams, channels, columns, girders, joists, tees, zebs 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</p>	\$7.00
388d	<p>Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zebs, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.....</p>	30 p.c.
388e	<p>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..... per ton</p>	\$3.00
390	<p>Castings, of iron, malleable, n.o.p.....</p>	20 p.c.
390a	<p>Castings, of iron, non-malleable, n.o.p.....</p>	20 p.c.
390b	<p>Castings, of steel, n.o.p.....</p>	20 p.c.
390c	<p>Piston ring castings of iron or steel, in the rough as from the moulds...</p>	Free
392	<p>Forgings, of iron or steel, in any degree of manufacture, n.o.p.....</p>	25 p.c.
Ex.392	<p>Forged golf club heads of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished...</p>	10 p.c.
392a	<p>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.....</p>	15 p.c.



## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders.....	7½ p.c.
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..... (b) For other vehicles, n.o.p..... (c) n.o.p.....	22½ p.c. 22½ p.c. 22½ p.c.
396	Pipe, cast, of iron or steel, valued at not more than five cents per pound per ton	\$10.00
396a	Pipe, cast, of iron or steel, n.o.p.....	7½ p.c.
397	Pipes and tubes, of wrought iron or steel, plain or coated:— (a) Welded or seamless, with plain or processed ends, not more than 10½ inches in diameter, n.o.p..... (b) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p..... (c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p..... (d) n.o.p.....	22½ p.c. 15 p.c. 10 p.c. 15 p.c.
398	Pipes and tubes, of steel, seamless, cold drawn, plain ends, valued at not less than five cents per pound, n.o.p.....	5 p.c.
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 paper-making machinery.....	15 p.c.
400	Fittings and couplings of iron or steel, of every description, for iron or steel pipes and tubes; complete parts thereof.....	22½ p.c.
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.....	10 p.c. 25 p.c. 20 p.c. 10 p.c. 20 p.c. 30 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.....	25 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:— (i) Of a class or kind not made in Canada..... (ii) N.o.p.....	17½ p.c. 20 p.c.
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.
404	Springs, of iron or steel:— (b) For the running gear of other vehicles, n.o.p.....	27½ 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.....	5 p.c. 25 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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.....	15 p.c.
407a	Chains, of iron or steel, n.o.p., and complete parts thereof.....	25 p.c.
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
409b	Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing.....	Free
409c	Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing.....	Free
409d	Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing.....	Free
409e	(i) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing.....	Free
409e	(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; machines and complete parts thereof for making or lidding boxes for fruit or vegetables; egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts.....	Free
409f	Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines, grain loaders or elevators with a capacity not exceeding 40 bushels per minute and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing.....	Free
409g	Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing.....	Free
409h	Hay presses and complete parts thereof.....	Free
409i	Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.....	Free
409j	Fanning mills; peaviners; corn husking machines; threshing machine separators, including weighers, wind stackers, baggers and self-feeders therefor; complete parts of all the foregoing.....	Free
409k	Windmills and complete parts thereof, not including shafting.....	Free
409l	Traction ditching machines (not being ploughs) and complete parts thereof.....	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
409p	Pasteurizers for dairying purposes and complete parts thereof.....	15 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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.
410d	Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power; machinery and apparatus of a class or kind not made in Canada for maintenance and testing purposes in connection with gas or oil wells; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells.....	Free
410j	Miners' acetylene lamps and complete parts thereof; miners' safety lamps and complete parts thereof; accessories for cleaning, filling, charging, opening and testing miners' lamps; battery renewal preparations for miners' electric safety lamps; all for use exclusively in mines.....	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.....	15 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.
410q	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.....	17½ 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....	10 p.c.
411a	Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier.....	12½ p.c.
412a	Machinery and apparatus, n.o.p., viz.:—Gun and mould apparatus for making press rollers; machines and apparatus for making electro-types and stereotypes; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; machines and apparatus for graining metal plates; machines and apparatus for sensitizing, grinding or polishing metal plates; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; shading apparatus; machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues; machines and apparatus for embossing or stamping or producing embossed or engraved	

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
412a— <i>Concluded</i>	effects, book-binding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, rewinding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eye-letting, staying or stripping, reinforcing and box-covering; complete parts, not to include saws, knives and motive power; all the foregoing when for use exclusively by, and in their capacities as printers, lithographers, book-binders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, or by manufacturers of articles made from paper or cardboard.....	Free
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.
412c	Typecasting and typesetting machines and parts thereof for use in printing offices.....	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.....	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.
414	(i) Typewriters.....	20 p.c.
	(ii) Complete parts of typewriters.....	15 p.c.
414a	Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks.....	12½ p.c.
414c	(i) Bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.....	10 p.c.
	(ii) Adding machines.....	17½ p.c.
	Complete parts of adding machines.....	15 p.c.
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.....	20 p.c.
415a	Refrigerators, domestic or store, completely equipped or not:— (i) Electric.....	22½ p.c.
	(ii) Other than electric.....	22½ p.c.
415b	Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines.....	22½ p.c.
415c	Clothes wringers, domestic, and complete parts of metal thereof.....	22½ p.c.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines.....	15 p.c.
422	Street or road rollers and complete parts thereof.....	25 p.c.
422a	Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers, having a capacity of 10 cubic yards or over, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turn-tables; all the foregoing of a class or kind not made in Canada, and complete parts thereof.....	10 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
423	Electric dental engines.....	22½ p.c.
424	Fire engines and other fire extinguishing machines and chassis for same; complete parts other than chassis parts.....	25 p.c.
424a	Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection.....	20 p.c.
425	Lawn mowers.....	25 p.c.
Ex.425	Lawn mowers designed for use with motive power, whether or not containing the power unit.....	15 p.c.
427	All machinery composed wholly or in part of iron or steel, n.o.p., and complete parts thereof.....	25 p.c.
Ex.427	Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate; complete parts of such machinery and apparatus, not to include saws, knives, and motive power.....	5 p.c.
Ex.427	Veneer-drying machines, and complete parts thereof.....	5 p.c.
Ex.427	Wire stitchers and staplers, either hand or power type, but not including motive power; complete parts of the foregoing.....	5 p.c.
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...	10 p.c.
Ex.427b	Ball and roller bearings.....	17½ p.c.
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.....	15 p.c.
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.....	25 p.c.
427e	Automatic machines for making and packaging cigars and cigarettes, not to include tobacco-preparing machines.....	10 p.c.
427h	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 with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps.....	15 p.c.
428c	Engines or boilers and complete parts thereof, n.o.p.....	20 p.c.
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.....	10 p.c.
428e	Diesel and semi-diesel engines, and complete parts thereof, n.o.p.....	20 p.c.
428f	Air-cooled internal combustion engines of not greater than 1½ h.p. rating, and complete parts thereof.....	20 p.c.
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.....	25 p.c. 20 p.c. 20 p.c. 25 p.c.

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
429	Cutlery of iron or steel, plated or not:— <i>Concluded</i> (f) Scissors and shears, n.o.p. .... (g) Razors and complete parts thereof; razor blades, n.o.p. .... Safety razor blades. ....	20 p.c. 27½ p.c. 20 p.c.
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. .... per one hundred pounds and	50 cts. 17½ p.c.
430a	Hinges and butts, of iron or steel, coated or not, n.o.p.; hinge and butt blanks, of iron or steel. .... per one hundred pounds and	75 cts. 20 p.c.
430b	Screws, of iron or steel, coated or not:— (I) Wood screws. .... (II) Machine and other screws, n.o.p. .... per one hundred pounds and	20 p.c. 50 cts. 17½ p.c.
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. ....	25 p.c.
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, automatic center punches, hand speed indicators, straight edges, key seat clamps and other clamps and vises used by toolmakers for precision work, precision tools and measuring instruments, n.o.p.; parts of all the foregoing, finished or not. ....	10 p.c.
431d	Engineers', surveyors' and draftsmen'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; parts of all the foregoing, finished or not. ....	10 p.c.
431e	Measuring rules and tapes of all kinds. ....	22½ p.c.
431f	Files and rasps. ....	25 p.c.
431g	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. ....	20 p.c.
432	Hollow-ware, of iron or steel, coated or not, n.o.p. ....	20 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. ....	20 p.c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel. ....	22½ p.c.
432c	Containers manufactured from tinplate, when imported by manufacturers of food products for use exclusively in the hermetical sealing of food products, in their own factories, under regulations prescribed by the Minister. ....	20 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
432d	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.....	20 p.c.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.....	20 p.c.
434	Locomotives for use on railways, and chassis, tops, wheels and bodies for the same, n.o.p.....	25 p.c.
Ex.434	Locomotives and motor cars for railways, for use exclusively in mining, metallurgical or sawmill operations, n.o.p., and chassis, tops, wheels and bodies for the same, n.o.p.....	20 p.c.
434a	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing.....	20 p.c.
434b	Steel wheels for use on railway rolling stock, viz.:— (i) Pressed steel..... (ii) N.o.p.....	27½ p.c. 27½ p.c.
435	(a) Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations..... (b) Diesel switching locomotives of a class or kind not made in Canada	Free 10 p.c.
438	Railway cars and parts thereof, n.o.p.....	22½ p.c.
438a	Automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for all the foregoing..... Provided, that machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.	17½ p.c.
438e	Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley buses 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 British Commonwealth origin..... (b) When made from crude asbestos, n.o.p..... (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..... Provided, that parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of January 1, 1936, shall be dutiable at.....	25 p.c. 25 p.c. 25 p.c. 30 p.c. 25 p.c.
438g	Motor cycles or side cars therefor, and complete parts of the foregoing..	17½ p.c.
438j	Piston castings of any material, in the rough or semi-finished.....	25 p.c.
439	Bicycles and tricycles, n.o.p.....	25 p.c.
439a	Articles, of iron or steel, wholly or in part of nickel or electro-plated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister.....	22½ p.c.
439b	Cars, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts.....	22½ p.c.
439c	Farm wagons, farm sleds, logging wagons, logging sleds, and complete parts thereof.....	15 p.c.
439f	Children's carriages, sleds and other vehicles; complete parts of all the foregoing.....	22½ p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
Ex.440g	Diesel and semi-diesel engines, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in the construction or equipment of ships or vessels.....	Free
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.....	20 p.c.
440l	(i) Aircraft, not including engines, under regulations prescribed by the Minister..... (ii) Complete parts of aircraft, not including parts of aircraft engines...	15 p.c. 15 p.c.
440m	(i) Unfinished parts of aircraft, n.o.p., not including parts of aircraft engines.....	15 p.c.
440n	Engines, when imported for use only in the equipment of aircraft.....	15 p.c.
440o	(i) Carburettors, magnetos, distributors, coils and spark plugs and complete parts thereof; all the foregoing when of a class or kind not made in Canada when imported for use in aircraft engines..... (ii) Parts, finished or not, n.o.p., for aircraft engines.....	Free 5 p.c.
440p	Direct or inertia starters with or without related operating gear and parts thereof; generators; voltage control boxes; batteries; de-icing and anti-icing equipment and parts thereof, not including parts of rubber; vacuum pumps with related operating gear and parts thereof; landing and navigation lights; propellers; hydraulic jacks and pumps and parts thereof; aircraft wheels; aircraft brakes with related operating gear and parts thereof; aircraft tires and tubes; oil coolers; fuel pressure warning devices; exhaust gas analysers; pressure fire extinguishers; primer pumps; instruments excepting fuel contents gauges; bolts, nuts, cocks, turnbuckles, clevis and pins, swaged wires and tie rods; bars, tubes, extrusions and forgings of aluminum, aluminum alloys and magnesium alloys; steel tubing; all the foregoing when of types and sizes not made in Canada and imported for use exclusively in the manufacture or for spares, overhaul or repair of the goods enumerated in Tariff Item 440l under such regulations as the Minister may prescribe.....	Free
441	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material.....	22½ p.c.
441e	Guns and rifles of a class or kind not made in Canada.....	10 p.c.
442	Articles and materials which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o and 439c, when imported for use in the manufacture of the goods enumerated in the aforesaid tariff items, or in the manufacture of parts therefor, under regulations prescribed by the Minister.....	Free
443	Apparatus designed for cooking or for heating buildings:— (1) For coal or wood..... (2) For gas..... (3) For electricity..... (4) For oil..... (5) N.o.p.....	22½ p.c. 22½ p.c. 22½ p.c. 22½ p.c. 22½ p.c.
444a	Gas, coal oil or other lighting fixtures and appliances, n.o.p., including tips, burners, collars and galleries; gas mantles and incandescent gas burners; complete parts of all the foregoing.....	22½ p.c.
444b	Lamp shades, n.o.p., and shade holders.....	22½ p.c.
445	Electric light fixtures and appliances, n.o.p., and complete parts thereof	22½ p.c.
445a	Electric head, side and tail lights, n.o.p.; electric torches or flash-lights and complete parts therefor.....	22½ p.c.



## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
445b	Electric arc lamps and incandescent electric light lamps, n.o.p.....	25 p.c.
445c	(i) Electric telegraph apparatus and complete parts thereof..... (ii) Electric telephone apparatus and complete parts thereof.....	20 p.c. 22½ p.c.
445d	Electric wireless or radio apparatus and complete parts thereof, n.o.p.	20 p.c.
445e	Electric and galvanic batteries, n.o.p., and complete parts thereof, including separator walls of wood, cut to size or not.....	22½ p.c.
445f	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p.....	22½ p.c.
445g	Electric motors, and complete parts thereof, n.o.p.....	22½ p.c.
445h	Electric insulators of all kinds, n.o.p., and complete parts thereof....	22½ p.c.
445i	Electric sad irons and complete parts thereof.....	22½ p.c.
445j	Electric dry shaving machines for use in removing human hair, and parts thereof.....	Free
445k	Electric apparatus and complete parts thereof, n.o.p.....	22½ 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.....	20 p.c.
445m	Flame proof electric switch gear, for use underground in coal mines, and complete parts thereof.....	20 p.c.
445n	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.
445o	Acid-free capacitor tissue and paper, plain and gummed; metal cans, extruded, plated or unplated; automatic record changers; parts for pickups; bias cells and holders; frames, yokes, brackets, pole-pieces, gaskets and field covers, separate or assembled for use in speakers with mounting diameter not exceeding 6-3/8 inches; cones, spiders, spider suspensions, voice coils and voice coil dust covers, separate or assembled; magnetic structures and parts thereof for permanent magnet speakers; glass dial crystals and scales and metal dials or scales made by the silk-screen process; metal cabinet escutcheons without crystals, plain or finished; high frequency circuit switches and essential components thereof; high frequency iron cores with or without inserts moulded therein; motors and gears for automatic tuning; radio frequency ceramics; raw low loss mica; sheets and punchings of low loss mica; tube shields and parts thereof; vibrators; vulcanized fibre in sheets, rods, strips or tubing; high frequency coil forms and tubing having an outside diameter not exceeding one inch; for use in the manufacture or the repair of the goods enumerated in tariff items 445d, 597a, and other apparatus using radio tubes, or for use in the manufacture of parts thereof.....	Free
445p	Ceramic parts; copper alloys for welding; getters and getter assemblies; glass parts; metal bulbs and shells and metal headers; mica parts; mica assemblies; wire snubbers, clips and straps; wire of molybdenum and molybdenum alloy; nickel and nickel alloy tubing, wire, ribbon, screen and strip, coated or not, carbonized or not; metal cathodes; nickel, nickel alloy and nickel plated parts, coated or not, carbonized or not; tungsten and tungsten alloy and zinc wire; leads, spuds and welds; iron parts designed for sealing to glass; hooks and supports; base pins; wire and strip of silver copper, chrome copper, chrome iron or plated iron; top cap assemblies; graphite anodes; heaters and filaments; all the foregoing when imported by manufacturers of radio tubes and parts thereof, for use exclusively in the manufacture of such articles, in their own factories.....	Free

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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.
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.....	25 p.c.
Ex.446a	Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock.....	5 p.c.
Ex.446a	Tools of iron or steel, for use in machines, n.o.p., of a class or kind not made in Canada.....	10 p.c.
Ex.446a	Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux-coated.....	15 p.c.
Ex.446a	Metal shells and hinges, for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped.....	12½ p.c.
446b	Steel bicycle rims, not enamelled nor plated.....	27½ p.c.
446c	Golf shafts of seamless steel, coated or not, but not chromium plated..	15 p.c.
446d	Bottles or cylinders of steel for use as high-pressure containers for gas	20 p.c.
446f	Cellulose acetate film reinforced with wire mesh.....	22½ p.c.
Ex. 446g	Electric welding apparatus, not including motors.....	20 p.c.
446i	Stampings of metal, or assemblies thereof, for use in the manufacture of bathtubs.....	10 p.c.
447	Water pumps, hand or power, for domestic purposes only.....	22½ p.c.
447a	Sand cast rolls and chilled cast iron rolls, for use exclusively in rolling iron or steel, or in manufacturing paper.....	Free
Ex.450	Roller skates and parts thereof.....	15 p.c.
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).....	25 p.c.
451a	(i) Spring-beard needles and latch needles..... and, per thousand	25 p.c. \$1.50
	(ii) Needles, of any material or kind, n.o.p.....	25 p.c.
451b	Pins manufactured from wire of any metal:— (i) Specially designed for marking systems..... (ii) N.o.p..... and, per pound	5 p.c. 25 p.c. 10 cts.
451e	Slide, hookless, or zipper fasteners.....	30 p.c.
454	Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations prescribed by the Minister; parts of the foregoing.....	12½ p.c.
461	Safes, including doors; doors and door frames for vaults; scales, balances, weighing beams and strength-testing machines of all kinds, n.o.p.....	20 p.c.
461a	Automatic scales or weighing machines, of a class or kind not made in Canada, and complete parts of the foregoing, for use in Canadian manufactures.....	Free

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
462	(i) Philosophical, photographic, mathematical and optical instruments n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing . . . . . (ii) Cameras and complete parts thereof, n.o.p.:— (a) Of a class or kind not made in Canada . . . . . (b) N.o.p. . . . .	15 p.c. 17½ p.c. 20 p.c.
462b	Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing . . . . .	9 p.c.
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper . . . . .	20 p.c.
469	Machine card clothing . . . . .	20 p.c.
471a	Pressed steel belt pulleys for power transmission, and finished or unfinished parts thereof, including interchangeable bushings . . . . .	20 p.c.
475b	Matrices for stereotypes, electrotypes and celluloids described in tariff item 475a . . . . . per square inch	½ ct.
476	Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; 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 . . . . .	10 p.c.
494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork . . . . .	15 p.c.
495	Corks, manufactured from corkwood, over three-fourths of an inch in diameter measured at the larger end . . . . . per pound	4½ cts.
498	Cane, reed or rattan, not further manufactured than split, n.o.p. . . . .	Free
500	Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n.o.p.; firewood, hop poles, fence posts and railway ties . . . . .	Free
502	Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; fellos of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese . . . . .	Free
503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not . . . . .	Free
504	Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured . . . . .	Free
505	Planks, boards, deals and other lumber of wood, not further manufactured than planed, dressed, jointed, tongued or grooved, n.o.p. . . . .	10 p.c.
505a	Hardwood flooring, tongued and/or grooved, or jointed, viz.—beech, birch, maple and oak . . . . .	12½ p.c.
506	Manufactures of wood, n.o.p. . . . .	20 p.c.
Ex.506	Shingles of cedar, creosoted, vulcanized or otherwise processed or treated . . . . .	Free
506b	Wooden doors of a height and width not less than 6 feet and 2 feet, respectively . . . . .	22½ p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
507	Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed.....	10 p.c.
507a	Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed.....	15 p.c.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.....	20 p.c.
507e	Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.....	20 p.c.
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.o.p.....	17½ p.c.
Ex.511 Ex.362c <i>et al</i>	Skis and fittings therefor; ski poles.....	22½ p.c.
511a	Cricket bats, balls, gloves and leg guards.....	30 p.c.
511b	Fishing rods.....	20 p.c.
512	Picture frames and photograph frames, of any material.....	20 p.c.
518	(i) Bagatelle and other game tables or boards.....	22½ p.c.
519	(ii) Billiard tables, with or without pockets; cues, balls, cue-racks and cue-tips.....	30 p.c.
Ex.520	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough:— (i) Substantially of wood..... (ii) Other than of wood.....	27½ p.c. 25 p.c.
522	Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture..	Free
522b	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p..... and, per pound	15 p.c. 3 cts.
522c	Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....	15 p.c.
522c	(i) 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..... and, per pound	17½ p.c. 3 cts.
522d	(ii) Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories.....	10 p.c.
522e	(iii) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool.....	20 p.c.
522e	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..	20 p.c.
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....	10 p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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.
523	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p..... and, per pound	15 p.c. 3 cts.
Ex.523	Seamless cotton bags.....	22½ p.c.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p..... and, per pound	17½ p.c. 3 cts.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.— (i) Valued at more than 80 cents per pound..... and, per pound (ii) Valued at 50 cents or more but not more than 80 cents per pound and, per pound (iii) Valued at less than 50 cents per pound..... and, per pound (iv) Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments..... and, per pound	17½ p.c. 3 cts. 22½ p.c. 3 cts. 25 p.c. 3½ cts. 17½ p.c. 3 cts.
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.
523e	Woven fabrics wholly of cotton with cut pile, n.o.p..... and, per pound	25 p.c. 3½ cts.
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.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft and, per pound	25 p.c. 3½ cts.
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch..... and, per pound	25 p.c. 3½ cts.
523l	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..... and, per pound	20 p.c. 3 cts.
524a	Fabrics with cut weft pile, wholly of cotton or of cotton and synthetic textile fibres or filaments..... and, per pound	25 p.c. 3½ cts.
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.....	27½ p.c.
528	White cotton bobbinet, plain, in the web.....	12½ p.c.
529	Embroideries, lace, nets, nettings, bobbinet, n.o.p., fringes and tassels, wholly of cotton..... and, per pound	20 p.c. 3 cts.
529a	Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....	10 p.c.

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.....	15 p.c.
532	(i) Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p..... (ii) Curtains, wholly or partially manufactured, composed wholly of cotton, n.o.p..... (iii) Fabrics wholly of cotton, coated or impregnated, n.o.p..... (iv) Cotton bags, not seamless.....	25 p.c. 27½ p.c. 27½ p.c. 22½ p.c.
532a	Handkerchiefs, wholly of cotton.....	27½ p.c.
532b	Woven fabric, wholly of cotton, for covering books.....	27½ p.c.
535	Grasses, seaweed, mosses and vegetable fibres other than cotton, not coloured, nor further manufactured than dried, cleaned, cut to size, ground and sifted; oakum of flax, hemp, or jute; coir and coir yarn.	Free
535a	Grasses, seaweed, mosses and vegetable fibres other than cotton, n.o.p.; bagasse of sugar cane, whether or not dried, cleaned, cut to size, ground or sifted.....	10 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, synthetic textile fibres or filaments, nor wool.....	17½ p.c.
Ex.537 Ex.537a	Twine for baling farm produce.....	Free
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, synthetic textile fibres or filaments, nor wool.....	20 p.c.
537b	Linen thread, for hand or machine sewing.....	17½ p.c.
537d	Rovings, yarns and warps wholly of jute, not more advanced than singles, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.....	17½ p.c.
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.
538	Binder twine or twine for harvest binders.....	Free
539	Cordage, exceeding one inch in circumference, wholly of vegetable fibres, n.o.p.....	22½ p.c.
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..... and, per pound (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..... and, per pound (c) Towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, synthetic textile fibres or filaments, nor wool..... and, per pound (d) Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, synthetic textile fibres or filaments, nor wool..... and, per pound	22½ p.c. 3 cts. 20 p.c. 3 cts. 20 p.c. 3½ cts. 20 p.c. 3½ cts.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
541a	Woven fabrics, wholly of jute, n.o.p. ....	22½ p.c.
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. .... and, per pound	25 p.c. 3½ cts.
542	Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, synthetic textile fibres or filaments, 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, synthetic textile fibres or filaments, nor wool. ....	27½ p.c.
542b	Linen fire-hose, lined or unlined. ....	30 p.c.
545	Lace and embroideries, wholly of flax, or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories. ....	12½ p.c.
546	Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p.; fabrics wholly of jute, coated or impregnated, and jute fabric backed with paper. ....	22½ p.c.
547	Bags or sacks of hemp, linen or jute. ....	17½ 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, synthetic textile fibres or filaments, nor wool, n.o.p. ....	25 p.c.
548a	Woven dress linens containing not more than 15 per cent. by weight of cotton yarns for decorative effect. .... and, per pound	25 p.c. 3½ cts.
549	(i) Wool not further prepared than combed, n.o.p. .... per pound (ii) Wool, in the grease, not including wool of the sheep of the type commonly known as karakul, when imported by carpet manufacturers for use exclusively in the manufacture of carpets, in their own factories. .... (iii) Hair of the camel, alpaca, goat or other like animal. ....	10 cts. Free Free
549b	Hair, curled or dyed, n.o.p. ....	15 p.c.
549c	Haircloth, composed of horse hair in combination with any vegetable fibre. ....	27½ p.c.
Ex.549d	Nets made from human hair. ....	15 p.c.
550c	Garnetted wool waste in the white when imported by manufacturers of woollen goods for use exclusively in their own factories. ....	Free
551	Yarns, composed wholly or in part of wool or hair but not containing silk, or synthetic textile fibres or filaments, n.o.p. .... and, per pound	17½ p.c. 20 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	15 p.c. 15 cts.
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	17½ p.c. 15 cts.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
551d	Yarns and warps, spun on the worsted system, composed wholly of wool or in part of wool or hair, imported by manufacturers for use in their own factories in the manufacture of woven fabrics in chief part by weight of wool or hair and not exceeding six ounces to the square yard, when in the gray or unfinished condition, under such regulations as may be prescribed by the Minister..... and, per pound	15 p.c. 15 cts.
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	20 p.c. 17½ cts.
Ex.552	Felt, splint, for use in making molded splints for medicinal purposes..	10 p.c.
Ex. 553	Household blankets, wholly of cotton, not to include horse blankets, automobile or steamer rugs, or similar articles..... and, per pound	17½ p.c. 5 cts.
Ex.553	Blankets, wholly or in part of wool or hair, not to include horse blankets, automobile or steamer rugs, or similar articles..... and, per pound	25 p.c. 20 cts.
553a	Stereotypers' and typesetters' blankets or blanketing and press blankets or blanketing used for printing presses, of a class or kind not made in Canada.....	5 p.c.
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	20 p.c. 17½ cts.
554a	Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustrés or Italian linings, n.o.p.	20 p.c.
554b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p..... and, per pound	27½ p.c. 30 cts.
Ex.554b	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight eight ounces to the square yard, n.o.p..... and, per pound	27½ p.c. 30 cts.
	Provided, however, that the sum of the specific and <i>ad valorem</i> duties shall not be in excess of..... per pound	\$1.00
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..... and, per pound	20 p.c. 15 cts.
Ex.554e Ex.549d	Filter press cloth of wool or hair (except human hair)..... and, per pound	15 p.c. 30 cts.
554f	Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth..... and, per pound	20 p.c. 25 cts.
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 synthetic textile fibres or filaments, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor synthetic textile fibres or filaments, n.o.p.....	27½ p.c.
556a	Melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories..... and, per pound	27½ p.c. 20 cts.



## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
556b	Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or synthetic textile fibres or filaments, 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.....	27½ p.c.
558b	Rovings, yarns and warps wholly of synthetic textile fibres or filaments, 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..... per pound but not less than..... (b) N.o.p..... per pound but not less than.....	25 p.c. 24 cts. 25 p.c. 24 cts.
558c	(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes (ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards.....	22½ p.c. 22½ p.c.
558d	Rovings, yarns and warps wholly or in part of synthetic textile fibres or filaments, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; yarns of synthetic textile fibres or filaments 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..... per pound Provided that, in no case, shall the duty be less than..... (b) N.o.p..... per pound Provided that, in no case, shall the duty be less than.....	25 p.c. 24 cts. 25 p.c. 24 cts.
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.
558f	Rovings, yarns and warps wholly of spun synthetic textile fibres or filaments, not coloured, imported by manufacturers for use exclusively in the manufacture of cutpile fabrics, in their own factories but not less than..... per pound	25 p.c. 24 cts.
560	Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada.....	25 p.c.
560a	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of synthetic textile fibres or filaments, n.o.p..... and, per lineal yard	30 p.c. 7½ cts.
560b	Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.....	25 p.c.
560c	Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of silk or synthetic textile fibres or filaments, but not containing wool, n.o.p.....	25 p.c.
561	Woven fabrics wholly or in part of synthetic textile fibres or filaments, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p..... and, per pound	27½ p.c. 40 cts.
562	Woven fabrics not exceeding twelve inches in width generally known as "ribbons", whether with cut pile or not, wholly or in part of silk but not containing wool.....	25 p.c.
562a	Woven fabrics not exceeding twelve inches in width, generally known as "ribbons", whether with cut pile or not, wholly or in part of synthetic textile fibres or filaments, but not containing silk nor wool	25 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
564	Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or of synthetic textile fibres or filaments, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.....	15 p.c.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobbinet, n.o.p.	22½ p.c.
566	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.....	30 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.....	30 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 synthetic textile fibres or filaments.....	27½ p.c.
567b	Church vestments of any material.....	10 p.c.
568	Knitted garments, knitted underwear and knitted goods, n.o.p.....	35 p.c.
568a	Socks and stockings:— (i) Of wool..... and, per dozen pairs (ii) N.o.p..... and, per dozen pairs	27½ p.c. \$1.20 20 p.c. 75 cts.
568b	Gloves and mitts of all kinds, n.o.p.....	25 p.c.
Ex.568b	Gloves of kid, n.o.p.....	22½ p.c.
568c	Women's dress gloves of kid, elbow length.....	10 p.c.
569 (i)	Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe.....	22½ p.c.
569 (v)	Hats, n.o.p..... and, per dozen	27½ p.c. \$1.00
569a (i)	Berets of wool, knitted and fulled..... and, per dozen	22½ p.c. 50 cts.
569a (ii)	Caps, bonnets and berets, n.o.p., under such regulations as the Minister may prescribe.....	27½ p.c.
569e	Firemen's helmets; safety helmets for industrial purposes; parts of such helmets.....	Free
Ex.571	Carpeting, rugs, stair pads, mats and matting of straw, hemp, flax tow or jute.....	20 p.c.
571a	(i) Mats with cut pile, of cocoa fibre..... per square foot (ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre per square yard	3 cts. 7½ cts.
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p..... and, per square foot	25 p.c. 5 cts.
573	Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets.....	27½ p.c.
574a	Webbing, with strands of rubber interwoven or braided therein, not exceeding twelve inches in width, n.o.p.; round elastic braid.....	25 p.c.
578	Regalia, badges and belts of all kinds, n.o.p.....	27½ p.c.

SCHEDULE V—CANADA—Continued  
PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty Number
584	Resin or rosin; bone pitch, crude only.....	Free
585	Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than fifteen gallons.....	Free
586	Coal, anthracite, n.o.p.....	Free
587	Coke, n.o.p..... per ton	\$1.00
588	Coal, n.o.p., including screenings and coal dust of all kinds... per ton	50 cts.
588a	Gas for heating, cooking or illuminating, imported by pipe line per one thousand cubic feet	3 cts.
589	Charcoal made from wood..... per ton	\$4.00
597	(i) Pianofortes and organs, n.o.p.....	22½ p.c.
	(ii) Pipe organs.....	15 p.c.
597a	(i) Musical instruments of all kinds, n.o.p.....	17½ p.c.
	(ii) Phonographs, graphophones, gramophones and finished parts thereof, n.o.p., including cylinders and records therefor.....	20 p.c.
	(iii) Mechanical piano and organ players.....	20 p.c.
Ex.597a	Cylinders or records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister.....	Free
597b	Harps.....	15 p.c.
597c	Strings for musical instruments.....	15 p.c.
598	(i) Brass band instruments, n.o.p.....	20 p.c.
	(ii) Pipe organ player actions and parts thereof; parts of pipe organs, n.o.p.....	15 p.c.
	(iii) Parts of pianofortes and parts of organs, n.o.p.....	20 p.c.
598a	(i) Brass band instruments, of a class or kind not made in Canada... ..	17½ p.c.
	(ii) Bagpipes and complete parts thereof.....	25 p.c.
599	Hides and skins, raw, whether dry, salted, or pickled; and raw pelts..	Free
601	Fur skins of all kinds, not dressed in any manner.....	Free
602	Astrakhan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.....	Free
603	Fur skins wholly or partially dressed, n.o.p.....	12½ p.c.
Ex.603	Karakul skins, wholly or partially dressed, but not dyed.....	Free
604	(i) Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.....	17½ p.c.
	(ii) Sheepskin or lambskin leather, further finished than tanned, n.o.p.....	22½ p.c.
604a	Crust oil leather, for use in manufacturing chamois leather.....	10 p.c.
604b	Sole leather.....	22½ p.c.
605	(i) Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes.....	15 p.c.
	(ii) Genuine reptile leathers.....	7½ p.c.
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.....	20 p.c.
606	Leather produced from East India tanned kip, n.o.p..... and, per square foot	25 p.c. 2 cts.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
607	Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories . . . . .	7½ p.c.
607 Pt. 2	Leather, consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories . . . . .	15 p.c.
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 . . . . .	15 p.c.
608	Leather not further finished than tanned, and skins, n.o.p. . . . .	15 p.c.
609	Belting, of leather . . . . .	22½ p.c.
610	Belting, n.o.p. . . . .	20 p.c.
611a	(i) Boots, shoes, slippers and insoles of any material, n.o.p. . . . . (ii) Canvas shoes with rubber soles . . . . .	27½ p.c. 27½ p.c.
611b	Leather garments, lined or unlined . . . . .	27½ p.c.
612	Harness and saddlery, including horse boots, n.o.p. . . . .	20 p.c.
612a	English type saddles . . . . .	27½ p.c.
613	Manufactures of leather, including manufactures of rawhide, n.o.p. . . . .	22½ p.c.
616	Ex. (ii) Recovered rubber and rubber substitute . . . . . Ex. (iii) Latex, being crude natural rubber in liquid form, not compounded beyond the addition of preservatives . . . . .	Free Free
616a	Balata, crude, unmanufactured . . . . .	10 p.c.
616b	Gutta percha, unmanufactured . . . . .	10 p.c.
617	Rubber boots and shoes . . . . .	22½ p.c.
618	Rubber cement and all manufactures of rubber and gutta percha, n.o.p. . . . .	20 p.c.
618b	Tires of rubber for vehicles of all kinds, fitted or not . . . . .	25 p.c.
619	Rubber or gutta percha hose, and cotton hose lined with rubber; rubber mats or matting and rubber packing . . . . .	22½ p.c.
619a	Rubber clothing and clothing made from water-proofed cotton fabrics . . . . .	27½ p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p. . . . .	22½ 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 . . . . .	22½ p.c.
624	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds; statues and statuettes of any material, n.o.p. . . . .	17½ p.c.
624a	(i) Dolls . . . . . Toys of all kinds, n.o.p. . . . . (ii) Mechanical toys of metal . . . . . (iii) Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor; parts of the foregoing:— (a) Of metal . . . . . (b) Of rubber . . . . .	25 p.c. 30 p.c. 30 p.c. 25 p.c. 20 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVoured-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
624b	Statues and statuettes of porcelain or earthenware.....	17½ p.c.
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.....	25 p.c.
628	Braces or suspenders, and finished parts thereof.....	22½ p.c.
629	Umbrellas, parasols and sunshades of all kinds and materials.....	25 p.c.
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.....	22½ p.c.
642	Hatters' furs, not on the skin.....	Free
647	Jewellery of any material, for the adornment of the person, n.o.p.....	32½ p.c.
648a	Diamonds, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken.....	Free
649	Shoe buttons, n.o.p.....	20 p.c.
650a	Button blanks of animal shell, in the rough.....	Free
651	Buttons of all kinds, covered or not, and button blanks other than in the rough, n.o.p.; recognition buttons and cuff or collar buttons..... and, per gross	25 p.c. 5 cts.
651a	Buttons, and button blanks other than in the rough, of vegetable ivory and, per gross	25 p.c. 10 cts.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery... but not less than..... per gross	20 p.c. \$1.44
653	Brushes of all kinds, n.o.p.....	25 p.c.
654	(i) Bristles, natural..... (ii) Broom corn.....	Free Free
655	(i) Pens, n.o.p., penholders and rulers, of all kinds..... (ii) Pen nibs of steel.....	22½ p.c. 12½ p.c.
655a	Lead pencils and crayons, n.o.p.....	30 p.c.
655b	Crayons of chalk, or chalk-like material, coloured or not.....	20 p.c.
656	(a) Tobacco pipes of all kinds..... (b) Cigar and cigarette holders..... (c) Cases for cigar and cigarette holders, cigar and cigarette cases, smokers' sets and cases therefor, and tobacco pipe mounts..... (d) Tobacco pouches.....	22½ p.c. 25 p.c. 25 p.c. 25 p.c.
657a	Cinematograph or moving picture films, positives, one and one-eighth of an inch in width and over, n.o.p..... per linear foot	1½ cts.
657b	Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories.....	5 p.c.
658	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.....	25 p.c.
662	Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone-dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures.....	Free
663	Fertilizers, compounded or manufactured, n.o.p.....	5 p.c.

SCHEDULE V—CANADA—Continued

PART I—MOST-FAVOURLED-NATION TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
663b	Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers. . . . .	Free
663c	Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers. . . . .	Free
663e	Sea-weeds or sea-plants, charred, whether powdered or not, for use exclusively in the feeding of animals. . . . .	15 p.c.
663f	Iodised mineral salts, for use exclusively in the feeding of animals. . . . .	15 p.c.
669	Emery (including corundum and garnet), in bulk, crushed or ground. . . . .	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. . . . .	20 p.c.
674	Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured. . . . .	Free
680	Fossils, shells, tortoise and mother-of-pearl, and other shells unmanufactured. . . . .	Free
680a	Sponges of marine production. . . . .	15 p.c.
683	Barytes. . . . .	25 p.c.
684	Rubber thread, not covered. . . . .	10 p.c.
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
688	Artificial teeth, not mounted, and materials for use only in the manufacture thereof. . . . .	Free
689	Charcoal, animal, for use in the refining of sugar. . . . .	25 p.c.
710	(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. . . . .	7½ p.c.
	(bb) Usual coverings containing machinery subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain. . . . .	7½ p.c.
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited. . . . .	20 p.c.
	Provided that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n.o.p." in any preceding tariff item.	
	Provided further than when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.	
Ex.711	Roofing granules, whether or not coloured or coated. . . . .	15 p.c.
Ex.711	Hominy grits, corn grits, hominy feeds, and brewers' corn grits. . . . .	10 p.c.
Ex.711	Vegetable colourings. . . . .	10 p.c.
Ex.711	Vegetable flavourings. . . . .	10 p.c.

## SCHEDULE V—CANADA—Continued

## PART I—MOST-FAVOURLED-NATION TARIFF—Concluded

Canadian Tariff Item Number	Description of Products	Rate of Duty
Ex.711	Activated clay, when imported for use in the refining of oils.....	10 p.c.
Ex.711	Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds.....	10 p.c.
Ex.711	Mica, phlogopite and muscovite, unmanufactured, in blocks, sheets, splittings, films, waste and scrap.....	12½ p.c.
Ex.711	Coal-tar benzol, when imported by refiners of crude petroleum, for use exclusively in blending with gasoline wholly produced in Canada	10 p.c.
Ex.711	Vermiculite, crude, or not further processed than ground and screened	10 p.c.
Ex.711	Asbestos, crude.....	Free
Ex.711 154	Mineral and medicinal waters, natural, under regulations prescribed by the Minister.....	Free
Ex.711	Potassic nitrate of soda, n.o.p.....	Free
Ex.711 Ex.445c Ex.445d et al	Quartz, piezoelectric:— (i) Not further processed than cut into slabs or blanks and ground to shape.....	Free
	(ii) Fully manufactured ready for use in electric telephone, telegraph, wireless or radio apparatus.....	10 p.c.
756	Artificial abrasive grains, crushed or ground, when imported for use in Canadian manufactures.....	Free
792	Cotton pulp imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of synthetic textile fibres or filaments, under regulations to be prescribed by the Minister...	Free
797	Yarns, wholly of cotton, number forty and finer, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread	10 p.c.
802	Materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:— (a) Mounts, sticks, rods, ribs, runners, rings, caps, notches, tips, ferrules and assembled frames.....	Free
	(b) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than with hemmed selvages, when imported in lengths of not less than ten yards each, with or without natural selvages....	Free
825	Woven cord tire fabric, wholly or in chief part by weight of synthetic textile fibres or filaments, not to contain silk nor wool, coated with a rubber composition, when imported by manufacturers of rubber, to be incorporated by them in pneumatic tires, in their own factories	15 p.c.
826	Wire drawing dies in the rough, not being complete parts of machinery, and materials or articles entering into their manufacture.....	5 p.c.
833	Methyl ethyl ketone imported by Canadian manufacturers under such regulations as the Minister may prescribe, for use exclusively as a solvent for polyvinyl chloride.....	Free
838 Ex.711	Oiticica oil.....	Free

SCHEDULE V—CANADA—Continued

PART II—PREFERENTIAL TARIFF

Canadian Tariff Item Number	Description of Products	Rate of Duty
22	Preparations of cocoa or chocolate in powder form.....	22½ p.c.
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	10 p.c. 2½ cts.
28	Coffee, green.....	Free
29		
28a	Tea.....per pound	4 cts.
29a	When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty.....	
34	Mustard, ground.....	12½ p.c.
64	Sago and tapioca.....	12½ p.c.
90c	Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds	12½ p.c.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mincemeats.....per pound	1½ cts.
110	Cocoanuts.....	Free
111		
113	Cocoanut, desiccated, sweetened or not.....per pound	2 cts.
122	Herring (not including kippered herring in sealed containers) packed in oil or otherwise, in sealed containers.....	15 p.c.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.....	15 p.c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty.....per pound and And in addition thereto, when weighing not more than three pounds per thousand, under all tariffs, \$2.00 per thousand.	\$2.00 15 p.c.
152a	Papaine.....	Free
Ex.156	Spirituous or alcoholic liquors (subject to the provisions attaching to tariff item 156), viz.:—	
	(i) Whisky.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$4.50
	(ii) Gin, n.o.p.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$4.50
	(iii) Rum, n.o.p.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$4.50
	(iv) Brandy.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$4.00
	(v) Liqueurs.....per gallon of the strength of proof And in addition thereto, under all tariffs, \$7.00 per gallon of the strength of proof.	\$4.50
Ex.156	Angostura bitters.....per gallon of the strength of proof	\$2.00
156b		
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	\$3.00 30 p.c.



## SCHEDULE V—CANADA—Continued

## PART II—PREFERENTIAL TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
168	Malt flour containing less than fifty per centum in weight of malt; malt syrup or malt syrup powder, n.o.p.; 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.....	20 p.c.
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n.o.p.....	17½ p.c.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n.o.p.....	17½ p.c.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders	15 p.c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.....	17½ p.c.
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.....	17½ p.c.
220	All medicinal and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:— (i) Liquid, when containing not more than two and one-half per centum of proof spirit..... Provided, also, that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States pharmacopoeia, the Canadian Formulary or the French Codex as official, shall not be held to be covered by this item.	17½ p.c.
228	(i) Toilet soap, n.o.p.....	15 p.c.
232	(ii) Soap powders, powdered soap, mineral soap, and soap, n.o.p.....	15 p.c.
249	(i) Glue, n.o.p..... and, per pound	2 cts.
249	(ii) Gelatine, n.o.p.....	15 p.c.
284	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p..... per gallon and	15 cts. 5 p.c.
284	(i) Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.....	15 p.c.
288	(ii) Earthenware tiles, n.o.p.....	15 p.c.
288	Stoneware and Rockingham ware and earthenware, n.o.p.....	17½ 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.....	17½ p.c.
362c	Nickel-plated ware, gilt or electro-plated ware, n.o.p.....	15 p.c.
367	Watch cases, and parts thereof, finished or unfinished.....	15 p.c.
383	Sheets, plates, hoop, band or strip, of iron or steel:— (b) Coated with tin, n.o.p.....	15 p.c.
402a	The rate of duty set opposite tariff item 383(b) shall be effective as soon as the necessary legislation can be enacted.	
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.....	17½ p.c.

## SCHEDULE V—CANADA—Continued

## PART II—PREFERENTIAL TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
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:— (i) Of a class or kind not made in Canada..... (ii) N.o.p.....	5 p.c. 12½ p.c.
439a	Articles, of iron or steel, wholly or in part of nickel or electro-plated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister.....	10 p.c.
439b	Cars, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts.....	10 p.c.
441e	Guns and rifles of a class or kind not made in Canada.....	Free
445i	Electric sadirons and complete parts thereof.....	12½ p.c.
Ex.446a	Locomotive beds or frames of steel, cast in one piece; tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock.....	Free
Ex.446a	Tools of iron or steel, for use in machines, n.o.p., of a class or kind not made in Canada.....	Free
Ex.446a	Metal shells and hinges, for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped.....	Free
451b	Pins manufactured from wire of any metal:— (ii) N.o.p.....	15 p.c.
451e	Slide, hookless, or zipper fasteners.....	25 p.c.
462	(i) Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing..... (ii) Cameras and complete parts thereof, n.o.p.:— (a) Of a class or kind not made in Canada..... (b) N.o.p.....	2½ p.c. 5 p.c. 7½ p.c.
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....	5 p.c.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.....	17½ p.c.
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.:— (i) Valued at more than 80 cents per pound..... (ii) Valued at 50 cents or more but not more than 80 cents per pound..... (iii) Valued at less than 50 cents per pound..... (iv) Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments.....	17½ p.c. 17½ p.c. 17½ p.c. 17½ p.c.
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft.....	10 p.c.
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.....	10 p.c.
529	Embroideries, lace, nets, nettings, bobbinet, n.o.p., fringes and tassels, wholly of cotton.....	15 p.c.
532	(i) Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.....	25 p.c.

## SCHEDULE V—CANADA—Continued

## PART II—PREFERENTIAL TARIFF—Continued

Canadian Tariff Item Number	Description of Products	Rate of Duty
532— Concluded	(ii) Curtains, wholly or partially manufactured, composed wholly of cotton, n.o.p. .... (iii) Fabrics wholly of cotton, coated or impregnated, n.o.p. .... (iv) Cotton bags, not seamless. ....	22½ p.c. 22½ p.c. 20 p.c.
532a	Handkerchiefs wholly of cotton. ....	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, synthetic textile fibres or filaments, nor wool. ....	15 p.c.
537e	Rovings, yarns and warps wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p. ....	20 p.c.
540	(c) Towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, synthetic textile fibres or filaments, nor wool. .... and, per pound	15 p.c. 3 cts.
540	(d) Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, synthetic textile fibres or filaments, nor wool. .... and, per pound	15 p.c. 3 cts.
542	Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, synthetic textile fibres or filaments, nor wool. ....	17½ p.
551	Yarns, composed wholly or in part of wool or hair but not containing silk, or synthetic textile fibres or filaments, n.o.p. .... and, per pound	15 p.c. 5 ct
Ex.552	Felt, splint, for use in making moulded splints for medicinal purposes	Free
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	15 p.c. 7½ cts.
554b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p. .... and, per pound	20 p.c. 12 cts.
Ex.554e Ex.549d	Provided, however, that the sum of the specific and <i>ad valorem</i> duties shall not be in excess of .....per pound	50 cts.
555	Filter press cloth of wool or hair (except human hair).....	Free
561	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 synthetic textile fibres or filaments, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor synthetic textile fibres or filaments, n.o.p. ....	25 p.c.
565	Woven fabrics wholly or in part of synthetic textile fibres or filaments, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p. ....	22½ p.c.
566	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobbinet, n.o.p.	17½ p.c.
566	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. ....	15 p.c.

SCHEDULE V—CANADA—Continued

PART II—PREFERENTIAL TARIFF—Concluded

Canadian Tariff Item Number	Description of Products	Rate of Duty
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 synthetic textile fibres or filaments.....	20 p.c.
569 (i)	Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe.....	17½ p.c.
571a	(i) Mats with cut pile, of cocoa fibre.....per square foot (ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre..... per square yard	2½ cts. 6½ cts.
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.....	25 p.c.
606	Leather produced from East India tanned kip, n.o.p..... and, per square foot	20 p.c. 2 cts.
611a	(i) Boots, shoes, slippers and insoles of any material, n.o.p..... (ii) Canvas shoes with rubber soles.....	20 p.c. 20 p.c.
611b	Leather garments, lined or unlined.....	17½ p.c.
612	Harness and saddlery, including horse boots, n.o.p.....	15 p.c.
613	Manufactures of leather, including manufactures of rawhide, n.o.p....	17½ p.c.
619a	Rubber clothing and clothing made from water-proofed cotton fabrics	22½ p.c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.....	12½ p.c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, sachels, reticules, card cases, purses, pocket-books, fly books and parts thereof.....	12½ p.c.
647	Jewellery of any material, for the adornment of the person, n.o.p.....	22½ p.c.
655	(ii) Pen nibs of steel.....	Free
710	(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.....  (bb) Usual coverings containing machinery subject to any <i>ad valorem</i> duty, when not included in the invoice value of the goods they contain.....	Free  Free

GENERAL NOTE

PROVIDED, that no tariff item, description of products or rate of duty in Schedule V shall apply or be deemed to apply to goods the importation of which into Canada was, prior to the coming into force of this Agreement, prohibited under the provisions of Section 13 (and listed in Schedule "C") of the Customs Tariff of Canada.

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