CANADIAN DELEGATION
TO THE
SECOND SESSION OF THE
PREPARATORY COMMITTEE OF THE
UNITED NATIONS CONFERENCE
ON
TRADE AND EMPLOYMENT

DELEGATION DU CANADA
À LA
DEUXIÈME SESSION DE LA
COMMISSION PRÉPARATOIRE DE LA
CONFÉRENCE DES NATIONS UNIES
SUR
LE COMMERCE ET DE L'EMPLOI

Palais des Nations,
Geneva,
August 18, 1947

E. Wyndham White, Esquire,
Executive Secretary,
Second Session of the Preparatory Committee
of the United Nations Conference on
Trade and Employment,
Palais des Nations,
Geneva

Dear Mr. Wyndham White:

In accordance with document E/PC/T/172 of August 15, I enclose copies of letters including statements of Canadian tariff concessions which this Delegation has sent to the Delegations of Norway, India, Syria-Lebanon, and Chile, on completion of our tariff negotiations with those countries.

I assume that the countries concerned will be transmitting to you their replies to these letters including statements of their tariff concessions to Canada.

The details of enclosures are as follows:

Norway -- completion of negotiations reported in the first Report on Progress of Tariff Negotiations, dated 14 June, -- enclosure: copy of our letter of 16 August (in accordance with document E/PC/T/172) setting forth concessions and requesting similar letter from Norwegian Delegation.

India -- completion reported in joint India-Canada letter to Secretariat, 17 July -- enclosure: copy of our letter to the Indian Delegation dated 18 July.

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E. Wyndham White, Esquire 18.8.47

Syria-Lebanon -- completion reported in our letter to the Secretariat, 13 August -- enclosure: our letter to Syria-Lebanon dated 5 August.

Chile -- completion will be reported on receipt of Chilean reply to our letter of 14 August in which we confirmed completion of negotiations and set forth Canadian tariff concessions -- enclosure: our letter to Chilean Delegation of 14 August.

Czechoslovakia- although completion was reported some time ago negotiations have been re-opened. I shall forward you copies of pertinent correspondence and Schedules as soon as present negotiations are concluded.

Yours sincerely,

A. F. Cumming

Secretary

COPY NO. .....

MOST SECRET

LIST OF CANADIAN TARIFF PROPOSALS

This list, to which all subsequent amendments will refer, supersedes all (five) previous lists issued.

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It is given restricted distribution, as per the above enumeration, for use only in connection with negotiations at Geneva in respect of Tariffs and Preferences; and may not be copied, quoted from or otherwise circulated or made public in any manner whatsoever.

Geneva, May 31, 1947.

S E C R E T

The proposals herein set forth are in reply to requests submitted by several participating countries in the negotiations at Geneva and they are presented as part of an exchange of "proposals" between the Canadian Delegation and the various Delegations concerned.

Certain items of the Canadian Tariff included in the lists of concessions sought by some of the participating countries have appeared also in lists of requests submitted by certain countries of the British Commonwealth. In such instances, the proposed treatment under both Tariffs — the British Preferential and the Most Favoured Nation — is indicated.

SCHEDULE

SECRET

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.:- ex (c) N.o.p., other than silver or black foxes		7½ p.c.	
7	Meats, fresh, n.o.p.:- ex (a) Edible offal of beef and veal .. ..per pound		4 cts.	
	ex (c) Pork .....per pound		1¼ cts.	
ex 8	Canned meats other than beef and pork; and canned poultry or game		20 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		1¾ cts.	
	(b) N.o.p. .....per pound		3 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
a 15	Beeswax, n.o.p.		15 p.c.	
a 15	Beeswax, unrefined		Free	
a 15 a 711	Bee comb foundations		17½ p.c.	
16	Eggs in the shell .....per dozen		5 cts. or lower if reciprocal	
a 17	Cheese, viz.:- Roquefort, Camembert, Pont-l'Evêque, Bleu d'Auvergne, Munster ..per pound		4 cts.	
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		3 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
22	Preparations of cocoa or chocolate in powder form	22½ p.c.	25 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	10 p.c.	25 p.c.	
	and, per pound	2½ cts.	2½ cts.	
24	Chicory, raw or green .....per pound		2¼ cts.	
25	Chicory, kiln dried, roasted or ground.. .....per pound		3 cts.	
28	Coffee, green, imported direct from the country of growth and production, or purchased in bond in the United Kingdom .....per pound		2 cts.	
28a	Tea, imported direct from the country of growth and production, or purchased in bond in the United Kingdom or in any British possession .....per pound		6 cts.	
	When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty.			
29	Coffee, green, n.o.p. .....per pound	2 cts.	2 cts.	
	and	7½ p.c.	10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
29a	Tea, n.o.p. .....per pound When in packages weighing five pounds, each, or less, the weight of such packages to be included in the weight for duty.		8 cts.	
α 30	Pepper, unground		5 p.c.	
α 30	Cloves, unground		10 p.c.	
α 30	Ginger, unground		12½ p.c.	
32	Nutmegs and mace, whole or unground		15 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.		1½ cts.	
	(ii) Starch, and all preparations having the quality of starch, n.c.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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
x 39a	Rice meal, rice feed, rice polish, rice bran, rice shorts .....per pound		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		6½ cts.	
42	Salt, in bulk, n.o.p. ....per one hundred pounds		2 cts.	
45	Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each		20 p.c.	
46	Prepared cereal foods, n.o.p.		15 p.c.	
x 47	Lima beans, dried .....per pound		1 ct.	
x 47	Soya beans, n.o.p.		Free	
x 47	Red kidney beans .....per pound		1 ct.	

SECRET

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
53	Cornmeal .....per barrel		50 cts.	
55	Indian corn .....per bushel		8 cts.	
56	Oats .....per bushel		8 cts. or lower if reciprocal	
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	12½ p.c.	17½ p.c.	
65	Biscuits, not sweetened		17½ p.c.	
66	Biscuits, sweetened		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
71a	Timothy seed .....per pound		1 ct. or lower if reciprocal	
71b	Clover seed, including alfalfa seed ....per pound		2 cts.	
72d	Millet and rape seed		7½ p.c.	
72e	Bent grass seed, not to include red-top grass seed		22½ p.c.	
73	Field seeds, n.o.p., when in packages weighing more than one pound each		7½ p.c.	
ex 73	Broom corn seed, when in packages weighing more than one pound each		Free	
74	Seeds, as hereunder, when in packages weighing more than one pound each:- (i) Parsley and parsnip ...per pound		2 cts. or lower if reciprocal	
	(ii) Beet, not including sugar beet .....per pound		2 cts.	
	(iii) Mangel and turnip ...per pound		3 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
76	Seeds, as hereunder, when in packages weighing more than one pound each:-			
	(i) Tomato and pepper ....per pound		7½ cts.	
	(ii) Cauliflower .....per pound		12½ cts.	
	(iii) Onion .....per pound		15 cts.	
76a	Root, garden and other seeds, n.o.p., when in packages weighing more than one pound each .....per pound		3 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		6 cts.	
	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		8 cts.	
	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		5 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
82	(a) Grape vines, gooseberry and currant bushes or roots .....each		2 cts.	
	(b) Raspberry, loganberry and blackberry bushes or roots; rhubarb roots..each		1 ct.	
	(c) Rosebushes, n.o.p. .....each		3 cts.	
	(e) Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p. ...		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		Free 37½ cts.	
	(c) Sweet potatoes and yams, in their natural state		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		20 p.c.	
	x (b) Onions, n.o.p. .....per pound (52 weeks)		1 ct. but not less than 10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
a 85	x Mushrooms, fresh, the weight of the packages to be included in the weight for duty .....per pound (52 weeks)		4½ cts. but not less than 10 p.c.	
a 85	Mushrooms and truffles, dried or otherwise preserved, the weight of the packages to be included in the weight for duty		17½ p.c.	
87	Vegetables, fresh, in their natural state, the weight of the packages to be included in the weight for duty:-			
	x (a) Asparagus .....per pound (10 weeks)		4 cts. but not less than 10 p.c.	
	x (b) Beans, green .....per pound (14 weeks)		1½ cts. but not less than 10 p.c.	
	(c) Brussels sprouts		10 p.c.	
	x (d) Cabbage .....per pound (26 weeks)		9/10 ct. but not less than 10 p.c.	
	x (e) Carrots and beets, n.o.p. ....per pound (26 weeks)		1 ct. but not less than 10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
97 (cont'd)	x (f) Cauliflower .....per pound (20 weeks)		1 ct. but not less than 10 p.c.	
	Eggplant		Free	
	x (g) Celery .....per pound (24 weeks)		1 ct. but not less than 10 p.c.	
	x (h) Cucumbers .....per pound (12 weeks)		2¼ cts. but not less than 10 p.c.	
	x (i) Lettuce .....per pound (18 weeks)		1 ct. but not less than 10 p.c.	
	(j) Parsley		10 p.c.	
	x (k) Peas, green .....per pound (12 weeks)		2 cts. but not less than 10 p.c.	
	x (l) Rhubarb .....per pound (12 weeks)		1 ct. but not less than 10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
89 (cont'd)	(m) Spinach		10 p.c.	
	x (n) Tomatoes .....per pound (52 weeks)		1½ cts. but not less than 10 p.c.	
	(o) Watercress		10 p.c.	
	Whitloof or endive		Free	
	(p) 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:- (a) Beans, baked or otherwise prepared .....per pound		1½ cts.	
	(c) Peas .....per pound		1½ cts.	
	(d) N.o.p.		15 p.c.	
90a	Vegetables, dried, desiccated, or dehydrated, including vegetable flour, n.o.p.		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
90b	Vegetables, pickled or preserved in salt, brine, oil or in any other manner, n.o.p.		25 p.c.	
90c	Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds		22½ p.c.	
90e	Vegetables, frozen		25 p.c.	
92	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:-			
	x (a) Apricots .....per pound (12 weeks)		1½ cts. but not less than 10 p.c.	
	x (b) Cherries .....per pound (7 weeks)		3 cts. but not less than 10 p.c.	
	x (c) Cranberries .....per pound (16 weeks)		1½ cts. but not less than 10 p.c.	
	x (d) Peaches .....per pound (9 weeks)		1½ cts. but not less than 10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
92 (cont'd)	¤ (e) Pears .....per pound (15 weeks)		1 ct. but not less than 10 p.c.	
	¤ (f) Plums and prunes .....per pound (10 weeks)		1 ct. but not less than 10 p.c.	
	¤ (g) Strawberries .....per pound (6 weeks)		2½ cts. but not less than 10 p.c.	
	¤ Raspberries and loganberries ....per pound (6 weeks)		2 cts. but not less than 10 p.c.	
	(h) Berries, edible, n.o.p.		10 p.c.	
	(i) Quinces and nectarines		10 p.c.	
93	¤ Apples, fresh, in their natural state, the weight of the packages to be included in the weight for duty			To be submitted later.

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty .....per pound		1 ct.	
95	* Cantaloupes and muskmelons, the weight of the packages to be included in the weight for duty .....per pound (8 weeks)		1½ cts. but not less than 10 p.c.	
95a	Melons, n.o.p. .....each		2 cts.	
96	Fruits, fresh, in their natural state, n.o.p.		Free	
	Provided, as regards such of those articles dutiable under tariff items 84, ex 85, 87, 92, 93 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 in the parentheses following the descriptions of the several articles; provided further, however, as regards articles 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 in the parentheses following the descriptions of the articles.			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
[illegible]	Plantains, pineapples, pomegranates, guavas and mangoes		Free	
[illegible]	Bananas .....per stem or bunch		50 cts.	
99a	Plums and prunes, dried, unpitted ....per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.		1/2 ct.	
99b	Fruits, dried, desiccated, evaporated or dehydrated, n.o.p.		10 p.c.	
[illegible] 99c	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.		3 cts.	
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated		15 p.c.	
100	Grape fruit, when imported from the place of growth by ship, direct to a Canadian port		Free	
100a	Grape fruit, n.o.p.		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
101	Oranges, n.o.p. December to July, inclusive ..... August to November, inclusive ....per cubic foot		Free 35 cts.	
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	Fruit pulp, with sugar or not, n.o.p., and fruits, crushed .....per pound		2 cts.	
	Fruits, frozen .....per pound		2½ cts.	
105b 105c	Olives, ripe, in brine		10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
α 105c	Pineapples preserved in brine		25 p.c.	
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		2 cts.	
108	Honey in the comb or otherwise, and imitations thereof .....per pound		1½ cts.	
α 109	Nuts of all kinds, n.o.p., but not including shelled peanuts, n.o.p. ....per pound		1 ct.	
α 109	Shelled peanuts, n.o.p. .....per pound		1 ct.	
109a	Peanuts, green, in the shell or not further processed than shelled		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
110	Cocoanuts, n.o.p. .....per one hundred		75 cts.	
113a	Copra or broken cocoanut meat, not shredded, desiccated or prepared in any manner .....per pound		1/2 ct.	
x 114	Nuts, shelled, n.o.p., but not including shelled almonds, peanuts or walnuts .....per pound		2 cts.	
x 114	Cashew nuts, shelled, n.o.p. ..per pound	2 cts.	2 cts.	
x 114	Walnuts, shelled, n.o.p. .....per pound		2 cts.	
x 114	Brazil nuts, shelled .....per pound		1 ct.	
115	Mackerel, herring, salmon and all other fish, n.o.p., fresh, salted, pickled, smoked, dried or boneless ... .per pound		1/2 ct.	
116	Halibut, fresh, pickled or salted ....per pound		1 ct.	
117	Fish livers, fresh, salted or in preservative medium		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		3½ cts.	
	(b) When weighing over twelve ounces and not over twenty ounces each ... .per box		3 cts.	
	(c) When weighing over eight ounces and not over twelve ounces each .. ..per box		2 cts.	
	(d) When weighing eight ounces each or less .....per box		2 cts.	
ex 123	Lobsters, prepared or preserved		22½ p.c.	
ex 123	Shell fish, n.o.p., prepared or preserved		22½ p.c.	
ex 123	Kippered herring		17½ p.c.	
ex 123	All other fish, prepared or preserved, n.o.p., except salmon		22½ p.c.	
ex 123a	Shrimps in sealed containers		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
124	Oysters, shelled, in bulk ....per gallon		5 cts.	
128	Oysters in the shell		15 p.c.	
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	15 p.c.	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		30 cts.	
	(ii) Stemmed .....per pound		40 cts.	
	(b) N.o.p.:-			
	(i) Unstemmed .....per pound		20 cts.	
	(ii) Stemmed .....per pound		30 cts.	
	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.			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
143	Cigars, the weight of the bands and ribbons to be included in the weight for duty .....per pound and		$1.75 25 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, $2.00 per thousand.		$2.00 15 p.c.	
144	Cut tobacco .....per pound and in addition thereto, 15 cents per pound.		80 cts.	
152	(i) Fruit juices, n.o.p., viz.:- Lime		10 p.c.	
	Orange		10 p.c.	
	Lemon		10 p.c.	
	Passion fruit		10 p.c.	
	Pineapple		10 p.c.	
	Grapefruit		15 p.c.	
	N.o.p.		10 p.c.	
	(ii) Fruit syrups, n.o.p.		10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
ex 156	Whisky (subject to the provisions attaching to tariff item 156) ..... .per gallon of the strength of proof	$4.50	$5.00	
	And in addition thereto, $7.00 per gallon of the strength of proof.			
ex 156	Gin, n.o.p. (subject to the provisions attaching to tariff item 156) ....per gallon of the strength of proof	$4.50	$5.00	
	And in addition thereto, $7.00 per gallon of the strength of proof.			
ex 156	Rum (subject to the provisions attaching to tariff item 156) ....per gallon of the strength of proof	$4.50	$6.00	
	And in addition thereto, $7.00 per gallon of the strength of proof.			
ex 156	Brandy (subject to the provisions attaching to tariff item 156) ....per gallon of the strength of proof	$4.50	$5.00	
	(South Africa and Australia ....per gallon of the strength of proof)	($3.00)		
	And in addition thereto, $7.00 per gallon of the strength of proof.			
ex 156	Liqueurs (subject to the provisions attaching to tariff item 156) ....per gallon of the strength of proof	$4.50	$5.00	
	(South Africa: Van der Hum ....per gallon of the strength of proof)	($4.00)		
	And in addition thereto, $7.00 per gallon of the strength of proof.			

Tariff No.	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:-			
	(a) When in bottles or flasks containing not more than four ounces each		45 p.c.	
	(b) When in bottles, flasks or other packages, containing more than four ounces each .....per gallon and		$6.00 30 p.c.	
162	Vermouth, containing twenty-six per cent or less of proof spirit, whether imported in wood or in bottles ....per gallon		20 cts.	
	And in addition thereto, for each degree of strength in excess of twenty-six per cent of proof spirit until the strength reaches forty per cent of proof spirit		3 cts.	
	And in addition thereto, 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 item.			
163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of proof spirit, whether imported in wood or in bottles .....per gallon		20 cts.	
	And in addition thereto, for each degree of strength in excess of twenty-six per cent of proof spirit until the strength reaches forty per cent of proof spirit		3 cts.	
	And in addition thereto, 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 item.			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		$6.00	
	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		$3.00	
	And in addition thereto, $1.75 per gallon.			
	(c) In bottles containing one-half pint each or less .....-per dozen bottles		$1.50	
	And in addition thereto, $1.75 per gallon.			
	(d) In bottles containing over one quart each (old wine measure)..per gallon		$3.00	
	And in addition thereto, $1.75 per gallon.			
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	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	
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.	
« 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	
« 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.:- (ii) N.o.p. .....per pound		10 cts. but not less than 25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
178	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		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.	17½ p.c.	22½ p.c.	
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, n.o.p., engravings or prints or proofs therefrom, and similar works of art, n.o.p.; blue prints, building plans, maps, and charts, n.o.p.		20 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.	22½ p.c.	
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders	15 p.c.	25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
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.	
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth	12½ p.c.	20 p.c.	
193	Paper sacks or bags of all kinds, printed or not		25 p.c.	
195	Paper hanging or wall papers, including borders or bordering		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		15 p.c.	
	(ii) Cigarette paper, ungummed, in sheets containing not less than thirty-two square inches		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.	17½ p.c.	25 p.c.	
198b	Cigarette paper, gummed, in rolls		15 p.c.	
199	Papeteries, envelopes, and all manufactures of paper, n.o.p.	17½ p.c.	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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
199g	Duplex backing papers or wrappers including those printed and/or skived for use in the packaging of photographic roll films; inter-leaving 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.	
206b	Dextrose (glucose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
x 208	Sulphur and brimstone, crude or in roll or flour		Free	
x 208	Cyanide of sodium		Free	
x 208	Sulphate of ammonia		Free	
x 208	Iodine, crude		Free	
208c	Dehydrated sulphate of copper for agricultural or spraying purposes		Free	
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	
x 208j	Nitrate of ammonia, when imported for use in the manufacture of nitrous oxide		10 p.c.	
208m	Sulphate of copper (blue vitriol)		10 p.c.	
208q	Oxalic acid		10 p.c.	
208t	All chemicals and drugs, n.o.p., of a kind not produced in Canada		17½ p.c.	
x 208t	Bicarbonate of soda		12½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	
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		12½ p.c.	
	(ii) Bichromate, sulphite and chlorate of soda		12½ p.c.	
210d	Sodium, sulphate of, crude, or salt cake .....per pound		2/3 ct.	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
215	Stearic acid, n.o.p.		15 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	
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..		15 p.c.	
	(ii) Otherwise		7½ p.c.	
219f	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,			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
220 cont'd	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		25 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, or 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 and		$3.00 30 p.c.	
ex 225	Carnauba wax		Free	
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.	15 p.c.	25 p.c.	
229	Soap, common or laundry ....per one hundred pounds		$1.50	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
230	Castile soap, the weight of the cartons and wrappings to be included in the weight for duty .....per pound		1 ct.	
232c	Gelatine, edible	5 p.c.	30 p.c.	
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.	
239	Lamp black, carbon black, ivory black and bone black		Free	
242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide		12½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n.o.p.		17½ p.c.	
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.		20 p.c.	
ex 247a	Artists' and school children's colours; fitted boxes containing the same		15 p.c.	
ex 247a	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	75 cts.	85 cts.	
249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p. .....per gallon and	15 cts. 5 p.c.	15 cts. 15 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
a 254	Gums, viz.:- Copal, damar, benzoin, Pontianac, nattakuching		Free	
a 254	Gums, viz.:- Barberry, elemi, gedda, Senegal, tragacanth, mastic and sandarac		Free	
256	Printing ink		15 p.c.	
261	Turpentine, spirits of		Free	
262	Olive oil, n.o.p.		12½ p.c.	
263	Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant constituent by weight		5 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.	
272	Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes		20 p.c.	
274	Petroleum coke		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p.	15 p.c.	25 p.c.	
284a	Earthenware tiles, for roofing purposes.		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring		20 p.c.	
286	Earthenware and stoneware, viz,:- demi-johns, 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.		30 p.c.	
288a	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents		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 296b	Magnesium carbonate, basic or otherwise, excepting crude rock		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
296c	Magnesium carbonate, imported for use in the compounding or manufacture of rubber products		20 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	
306	Marble, sawn or sand rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn on not more than two sides		15 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 Empire origin, n.o.p.		12½ 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	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		15 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.		20 p.c.	
321	Plate glass, not bevelled, in sheets or panes, exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p.		20 p.c.	
322	Plate glass, n.o.p.		25 p.c.	
3[illegible]	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 ...		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.		22½ p.c.	
	(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.		25 p.c.	
326a	Manufactures of glass, n.o.p.		17½ p.c.	
326e	Articles of glass, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with precious metals, in their own factories		Free	
326g	High thermal shock resisting glassware..		15 p.c.	
330	Antimony, or regulus of, not ground, pulverized or otherwise manufactured ..		Free	
345	Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.		25 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.		22½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
354	Manufactures of aluminum, n.o.p.		22½ p.c.	
354a	Kitchen or household hollow-ware of aluminum, n.o.p.		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n.o.p.		25 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.	27½ 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.	15 p.c.	22½ p.c.	
366	Watches of all kinds ..... but not less than .....each	20 p.c.	30 p.c. 40 cts.	
366a	Watch actions and movements, finished or unfinished ..... but not less than ..... each	Free	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	Free	15 p.c. 5 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
367	Watch cases, and parts thereof, finished or unfinished	15 p.c.	25 p.c.	
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases. ..... but not less than ..... each	15 p.c.	30 p.c. 40 cts.	
369	Parts of clock movements or of clock-work mechanisms, finished or un-finished, not including plates	10 p.c.	25 p.c.	
375	Ferro-alloys:- (f) All alloys used in the manufacture of steel or iron, n.o.p.		5 p.c.	Provided Canadian request is favourably received.
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	
377f	Bars or rods, of iron or steel, hot rolled, viz.:- Rounds over 4-7/8 inches in diameter and squares over 4 inches.. ..... per ton		$6.00	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		$7.00	
	(c) Cold rolled, drawn, reeled, turned or ground, n.o.p.		20 p.c.	
	(d) Hot rolled, valued at not less than 4 cents per pound, n.o.p. ...		12½ p.c.	Provided Canadian request is favourably received.
380	Plates, of iron or steel, hot or cold rolled:-			
	(a) Not more than 66 inches in width, n.o.p. ..... per ton		$8.00	
	(b) More than 66 inches in width, n.o.p. ..... per ton		$6.00	
381	Sheets, of iron or steel, hot or cold rolled:-			
	(a) .080 inch or less in thickness, n.o.p.		20 p.c.	
	(b) More than .080 inch in thickness, n.o.p. ..... per ton		$6.00	
382	Hoop, band or strip, of iron or steel:-			
	(a) Hot rolled, .080 inch or less in thickness, n.o.p.		12½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
382 (Cont'd)	(b) Hot rolled, more than .080 inch in thickness, n.o.p. ..... per ton		$7.00	
	(c) Cold rolled or cold drawn, .080 inch or less in thickness, n.o.p.		20 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. ..		10 p.c.	
	(b) Coated with tin, n.o.p.		17½ p.c.	
	(c) Coated with zinc, n.o.p.		17½ p.c.	
	(d) Coated with metal or metals, n.o.p.		10 p.c.	
	(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.		12½ 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		$5.00	
	(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		Free	
	(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		10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
386 (cont'd)	(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		10 p.c.	
	(m) (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		17½ p.c.	
	(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		12½ p.c.	
388	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.; 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		$3.00	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
388b	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p.; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n.o.p. ..... per ton		$7.00	
388d	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.		30 p.c.	
390	Castings, of iron, malleable, n.o.p.		20 p.c.	
390a	Castings, of iron, non-malleable, n.o.p.		20 p.c.	
390b	Castings, of steel, n.o.p.		20 p.c.	
390c	Piston ring castings of steel, in the rough as from the moulds		Free	
392	Forgings, of iron or steel, in any degree of manufacture, n.o.p.		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
392a	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over..		15 p.c.	
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		22½ p.c.	
	(b) For other vehicles, n.o.p.		25 p.c.	
	(c) N.o.p.		25 p.c.	
396	Pipe, cast, of iron or steel, valued at not more than five cents per pound ....per ton		$10.00	
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.		22½ p.c.	
	(b) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p.		15 p.c.	
	(d) N.o.p.		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
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:- (g) N.o.p.		20 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		27½ 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		5 p.c.	
407	Silent chain and finished roller chain, of iron or steel, and complete parts thereof, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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			To be submitted later
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	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	
	(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	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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 electrotypes 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 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			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
412a (cont'd)	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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
414	Typewriters and complete parts thereof..		20 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.e.p.		10 p.c.	
	(ii) Adding machines and complete parts thereof.....		17½ p.c.	
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.e.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.....	15 p.c.	22½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
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.	
424a	Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection.....		20 p.c.	
425	Lawn mowers.....		25 p.c.	
425	Lawn mowers designed for use with motive power, whether or not containing the power unit.....		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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;			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
427c (cont'd)	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.	
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.		22½ 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.....		27½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
429 (cont'd)	(c) Penknives, jack-knives and pocket knives of all kinds		27½ p.c.	
	(d) Knives, n.o.p.		27½ p.c.	
	(e) Spoons		27½ p.c.	
	(f) Scissors and shears, n.o.p.		27½ p.c.	
	ex (g) Razors and complete parts thereof		27½ p.c.	
	ex (g) Safety razor blades		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		22½ p.c.	
	(II) Machine and other screws, n.o.p. .....per one hundred pounds and		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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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, scribers, 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 pacometers; plane tables, military and topographic; scales, flat and triangular; slide rules; splines; straight edges, steel and wooden; tacheometers; 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
431e	Measuring rules and tapes of all kinds ..		22½ p.c.	
431f	Files and rasps		25 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.	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
434	Locomotives for use on railways, and chassis, tops, wheels and bodies for the same, n.o.p.		25 p.c.	
434a	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing		20 p.c.	
435	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations; diesel switching locomotives of a class or kind not made in Canada		10 p.c.	
438	Railway cars and parts thereof, n.o.p....		25 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
438e	Parts, n.o.p., for automobiles, motor vehicles, electric trackless trolley busses or chassis enumerated in tariff items 438a and 424, not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber:-			
	(1) Brake linings, and clutch facings whether or not including metallic wires or threads:-			
	(a) when made from crude asbestos of Empire origin		25 p.c.	
	(b) when made from crude asbestos of non-Empire origin		25 p.c.	
	(3) Parts, n.o.p., not electro-plated, whether finished or not		30 p.c.	
	Provided, that parts in chief value of iron or steel which were classified for duty purposes under tariff items 427 or 446a, as of Jan. 1, 1936, shall be dutiable at		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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
439a	Articles, or 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.	22½ p.c.	
439b	Cars, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts	10 p.c.	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		25 p.c.	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
440l	(i) Aircraft, not including engines, under regulations prescribed by the Minister		15 p.c.	
	(ii) Complete parts of aircraft, not including parts of aircraft engines..		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		Free	
	(ii) Parts, finished or not, n.o.p., for aircraft engines		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;			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
440p (cont'd)	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 4401 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.	
441a	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	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
443	Apparatus designed for cooking or for heating buildings:-			
	(1) For coal or wood		22½ p.c.	
	(2) For gas		22½ p.c.	
	(3) For electricity		22½ p.c.	
	(4) For oil		22½ p.c.	
	(5) N.o.p.		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 flashlights and complete parts therefor		22½ p.c.	
445b	Electric arc lamps and incandescent electric light lamps, n.o.p.		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
445c	(i) Electric telegraph apparatus and complete parts thereof		22½ p.c.	
	(ii) Electric telephone apparatus and complete parts thereof		22½ p.c.	
445d	Electric wireless or radio apparatus and complete parts thereof, n.o.p.		22½ 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.	
445j	Electric dry shaving machines for use in removing human hair, and parts thereof		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		22½ 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			

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
445o (cont'd)	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 therefor		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 therefor, for use exclusively in the manufacture of such articles, in their own factories		Free	
446a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p		25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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 ..		7½ 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.	
446c	Golf shafts of seamless steel, coated or not, but not chromium plated		15 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		20 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	(ii) Needles, of any material or kind, n.o.p.		25 p.c.	
451e	Slide, hookless, or zipper fasteners ...	25 p.c.	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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	
462	(i) Philosophical, photographic, mathematical and optical instru ments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing	5 p.c.	15 p.c.	
	(ii) Cameras and complete parts thereof, n.o.p.	7½ p.c.	20 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.	
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	
494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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 hown, or sawn only; felloes 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
505a	Hardwood flooring, tongued and/or grooved, or jointed, viz.:- beech, birch, maple and oak		17½ 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	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n.o.p.		17½ p.c.	
ex 511 ex 362c et al	Skis and fittings therefor; ski poles ...		22½ p.c.	
511b	Fishing rods		20 p.c.	
512	Picture frames and photograph frames, of any material		22½ p.c.	
ex 518	Bagatelle and other game tables or boards		22½ p.c.	
519	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		27½ p.c.	
	(ii) Other than of wood		27½ p.c.	
ex 520	Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		17½ p.c.	
	and, per pound		3 cts.	
	(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.	
	(iii) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool		20 p.c.	
522d	Yarns and warps wholly of cotton, mercerized, number forty and finer, imported under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories		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	5 p.c.	10 p.c.	
523	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p.		15 p.c.	
	and, per pound		3 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	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	17½ p.c.	17½ p.c. 3 cts.	
	(ii) Valued at 50 cents or more but not more than 80 cents per pound... and, per pound	17½ p.c.	22½ p.c. 3 cts.	
	(iii) Valued at less than 50 cents per pound ..... and, per pound	17½ p.c.	25 p.c. 3½ cts.	
	(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.	17½ p.c. 3 cts.	
523e	Woven fabrics wholly of cotton with cut pile, n.o.p. ..... and, per pound		25 p.c. 3½ cts.	
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft ..... and, per pound	10 p.c.	25 p.c. 3½ cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch ..... and, per pound	10 p.c.	25 p.c. 3½ cts.	
528	White cotton bobinet, plain, in the web		20 p.c.	
529	Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton ..... and, per pound	15 p.c.	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.	
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	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.	22½ p.c.	27½ p.c.	
er 532	Cotton bags, not seamless	20 p.c.	22½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
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.	20 p.c.	
537b	Linen thread, for hand or machine sewing		20 p.c.	
537c	Rovings, yarns and warps wholly of jute, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p.	22½ p.c.	27½ p.c.	
538	Binder twine or twine for harvest binders		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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		25 p.c.	
	and, per pound		3½ cts.	
	(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		25 p.c.	
	and, per pound		3½ cts.	
	(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	17½ p.c.	25 p.c.	
	and, per pound	3 cts.	3½ cts.	
	(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	20 p.c.	25 p.c.	
	and, per pound	3 cts.	3½ cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.c.	20 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		18⅓ 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.	
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.		27½ p.c.	
ex 549	Hair of the camel, alpaca and goat		Free	
549b	Hair, curled or dyed, n.o.p.		15 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
ex 549d	Nets made from human hair		22½ 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.	15 p.c.	17½ p.c.	
	and, per pound	5 cts.	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.	10 p.c.	15 p.c.	
	and, per pound	5 cts.	15 cts.	
ex 553	Household blankets, wholly of cotton, not to include horse blankets, automobile or steamer rugs, or similar articles	17½ p.c.	17½ p.c.	
	and, per pound	5 cts.	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		27½ p.c.	
	and, per pound		25 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	15 p.c.	20 p.c.	
	and, per pound	7½ cts.	17½ cts.	
554b	Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p.	20 p.c.	27½ p.c.	
	and, per pound	12 cts.	30 cts.	
	Provided, however, that the sum of the specific and ad valorem duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.			
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		20 p.c.	
	and, per pound		17½ cts.	
ex 554e	Filter press cloth of wool or hair (except human hair) for use in extracting oil from beans, nuts or seeds	Free	15 p.c.	
	and, per pound		30 cts.	
554f	Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth		25 p.c.	
	and, per pound		30 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	25 p.c.	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... but not less than ... per pound		25 p.c. 24 cts.	
	(b) N.o.p. ..... but not less than ... per pound		25 p.c. 24 cts.	
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 ..... Provided that, in no case, shall the duty be less than ...per pound		25 p.c. 24 cts.	
	(b) N.o.p. ..... Provided that, in no case, shall the duty be less than ...per pound		25 p.c. 24 cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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 cut-pile 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. ...		27½ 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	22½ p.c.	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		27½ 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		27½ p.c.	
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		17½ p.c.	
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, n.o.p. ...		27½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	20 p.c.	27½ p.c.	
567b	Church vestments of any material		12½ p.c.	
568	Knitted garments, knitted underwear and knitted goods, n.o.p.	20 p.c.	35 p.c.	
568a	Socks and stockings:- (i) of wool ..... and, per dozen pairs		27½ p.c. $1.20	
	(ii) N.o.p. ..... and, per dozen pairs		20 p.c. 75 cts.	
568c	Women's dress gloves of kid, elbow length		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
569 (i)	Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe	20 p.c.	27½ p.c.	
569 (v)	Hats, n.o.p. ..... and, per dozen		30 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.	
ex 569e	Miners' safety helmets for use exclusively in mining operations, firemen's helmets and sand-blast helmets, of a class or kind not made in Canada; parts of such helmets		Free	
ex 571	Carpeting, rugs, stair pads, mats and matting of straw, hemp or flax tow ...		20 p.c.	
571a	(i) Mats with cut pile, of cocoa fibre ..... per square foot	2¼ cts.	3¼ cts.	
	(ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre .... per square yard	6¾ cts.	8¼ cts.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p. ..... and, per square foot	25 p.c.	25 p.c. 7½ 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.	
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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
588a	Gas for heating, cooking or illuminating, imported by pipe line .... per one thousand cubic feet		3 cts.	
597 ex 598	(i) Pianofortes and organs, n.o.p., and parts		22½ p.c.	
	(ii) Pipe organs and pipe organ player actions; parts of the foregoing		15 p.c.	
597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, n.o.p., including cylinders and records therefor; and 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		22½ p.c.	
ex 598a	Brass band instruments, of a class or kind not made in Canada		20 p.c.	
599	Hides and skins, raw, whether dry, salted, or pickled; and raw pelts		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
601	Fur skins of all kinds, not dressed in any manner		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	Free	
604	(i) Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.	7½ p.c.	17½ p.c.	
	(ii) Sheepskin or lambskin leather, further finished than tanned, n.o.p.	7½ p.c.	22½ p.c.	
604a	Crust oil leather, for use in manufacturing chamois leather		22½ p.c.	
604b	Sole leather		22½ p.c.	
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers		20 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.	
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.	7½ p.c.	22½ p.c.	
ex 611a	Boots, shoes, slippers and insoles of any material, n.o.p., not including canvas shoes with rubber soles	20 p.c.	27½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
612	Harness and saddlery, including horse boots, n.o.p.	15 p.c.	20 p.c.	
615	Manufactures of leather, including manufactures of rawhide, n.o.p.	17½ p.c.	22½ p.c.	
616	ex (ii) Recovered rubber and rubber substitute		Free	
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	22½ p.c.	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.	
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.	12½ p.c.	25 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	12½ p.c.	25 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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.		22½ p.c.	
624a	ex (i) Toys of all kinds, n.o.p.		30 p.c.	
	(ii) Mechanical toys of metal		30 p.c.	
	(iii) Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor parts of the foregoing		25 p.c.	
624b	Statues and statuettes of porcelain or earthenware		22½ 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		25 p.c.	
629	Umbrellas, parasols and sunshades of all kinds and materials		27½ 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.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
642	Hatters' furs, not on the skin		Free	
647	Jewellery of any material, for the adornment of the person, n.o.p.	25 p.c.	35 p.c.	
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		25 p.c.	
	and, per gross		5 cts.	
651a	Buttons, and button blanks other than in the rough, of vegetable ivory		25 p.c.	
	and, per gross		10 cts.	
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery		22½ p.c.	
	but not less than .....per gross		$1.50	
653	Brushes of all kinds, n.o.p.		25 p.c.	
654	Bristles and broom corn		Free	
655	(i) Pens, n.o.p., penholders and rulers, of all kinds		22½ p.c.	
	(ii) Pen nibs of steel	Free	12½ p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches		27½ 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		2¼ cts.	
657b	Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories		5 p.c.	
659	Photographic dry plates		25 p.c.	
663	Fertilizers, compounded or manufactured, n.o.p.		5 p.c.	
663b	Articles which enter into the cost of the manufacture of fertilizers, when imported for use exclusively in the manufacture of fertilizers		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
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 ...		22½ p.c.	
663f	Iodised mineral salts, for use exclusively in the feeding of animals ...		22½ p.c.	
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.	
688	Artificial teeth, not mounted, and materials for use only in the manufacture thereof		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
710	(b) Usual coverings containing goods, not machinery, subject to any ad valorem duty, when not included in the invoice value of the goods they contain	7½ p.c.	15 p.c.	
	(bb) Usual coverings containing machinery subject to any ad valorem duty, when not included in the invoice value of the goods they contain	Free	10 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 that 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	Vegetable colouring		10 p.c.	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
ex 711	Vegetable flavourings		10 p.c.	
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	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	Roofing granules, whether or not coloured or coated		15 p.c.	
ex 711	Cornflour, hominy, and cracked, evaporated or dried corn		20 p.c.	Further information requested.
ex 711	Potassic nitrate of soda		Free	
ex 711	Asbestos, crude		Free	

Tariff Item	Tariff Description	B.P. Tariff	M.F.N. Tariff	Remarks
756	Artificial abrasive grains, crushed or ground, when imported for use in Canadian manufactures		Free	
ex 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	
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	

MOST SECRET

CANADIAN DELEGATION
Second Session, P.C., I.T.O.

DELEGATION DU CANADA
Deuxième session, C.P., O.I.C.

Palais des Nations, Geneva,
October 29, 1947.

The Secretary,

SCHEDULE V - CANADA
Allocation by countries of Canadian tariff concessions

Please make the following corrections to the above statement which was transmitted to you on October 25th.

Page 3	Item No.	84(a)	Add	Chl
3		84(b)	"	Chl
5		210e	"	Chl

EXTREMEMENT SECRET

Palais des Nations, Genève,
le 29 octobre 1947.

Le Secrétaire,

LISTE V - CANADA
Répartition par pays des concessions tarifaires du Canada

Il y a lieu d'apporter les corrections suivantes au tableau qui vous fut envoyé le 25 octobre.

Page 3	Position	84(a)	Ajouter	Chl
3		84(b)	"	Chl
5		210e	"	Chl

Louis Couillard

(Louis Couillard)
Secretary - Secrétaire.

MOST SECRET

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Louis Couillard

(Louis Couillard)
Secretary - Secrétaire.

~~SECRET~~ EXTRÊMEMENT SECRET

CANADIAN DELEGATION
Second Session, P.C., I.T.O.

DELEGATION DU CANADA
Deuxième session, C.P., O.I.C.

Palais des Nations, Geneva,
October 25, 1947.

The ~~Secretary~~,

SCHEDULE V - CANADA
Allocation by countries of Canadian tariff concessions

In accordance with documents E/PC/T/172 and /172 Add.1, whereby delegations are asked to notify the Secretariat and all other delegations of the concessions made to each country with whom they have negotiated, I attach hereto two copies of a statement setting forth this information with respect to SCHEDULE V - CANADA.

The key used in the statement to indicate the country to whom the concession is made, is shown below.

Concessions in SCHEDULE V - CANADA which have not been made to any specific country are excluded from the statement.

Palais des Nations, Genève,
le 25 octobre 1947.

Le ~~Secrétaire~~,

LISTE V - CANADA
Répartition par pays des concessions tarifaires du Canada

Conformément aux documents E/PC/T/172 et 172 Add.1, qui demandaient aux délégations de notifier le Secrétariat et toutes les autres délégations des concessions faites à chaque pays avec lequel elles ont négocié, je vous envoie ci-inclus deux exemplaires d'un tableau donnant ce renseignement à l'égard de la LISTE V - CANADA.

La clef employée dans le tableau pour indiquer le pays jouissant de la concession figure ci-dessous.

Les concessions de la LISTE V - CANADA qui ne s'adressent à aucun pays en particulier sont exclues du tableau.

(Louis Cauillard)
Secretary --- Secrétaire.

KEY---CLEF

Be	Benelux	Benelux	Cz	Czechoslovakia	Tchécoslovaquie
Br	Brazil	Brésil	F	France	France
Ce	Ceylon	Ceylan	I	India	Inde
Chl	Chile	Chili	N	Norway	Norvège
Ch2	China	Chine	U.K.	United Kingdom	Royaume-Uni
Cu	Cuba	Cuba	U.S.A.	United States	Etats-Unis

Item Number — Position		Concession — To/a
Part I - Premiere partie		
1		Be
5	(a)	U.S.A.
	ex (c)	U.S.A.
6		U.S.A.
7	(a)	U.S.A.
	ex (a)	U.S.A.
	ex (c)	U.S.A.
ex 8		F
ex 8		F
ex 8		F
9		U.S.A.
9d		U.S.A.
10	(a)	U.S.A.
	(b)	U.S.A.
12		F
12a		F
14		F
15	(i)	F
	(ii)	F
15		U.S.A.
711		
16		U.S.A.
17		(F
		(Be
18		Be
19		F
20		Be
20a		Be
21		Be
22		Be
23		Be
24		Be
25		Be
28		Br
29		
28a		Ch2
29a		
30	Pepper..(Poivre..)	Be
	Cloves..(Clou..)	F
	Cinnamon..(Cannelle..)	Be
	Ginger (Gingembre)	Cu
	Spices..(Epices..)	F
32		Be
35		(Cz
		(U.S.A.
39	(i)	Be
	(ii)	U.S.A.
39a	(i)	Be
	(ii)	F
9c		U.S.A.
i		U.S.A.
3		U.S.A.

Item Number — Position		Concession — To/a
Part I - Premiere partie		
43		Be
43a		Be
45	(i)	U.S.A.
	(ii)	U.S.A.
46		U.S.A.
47	(a)	Br
	(b)	U.S.A.
	(c)	(U.S.A.
		(F
	(d)	Chl
	(e)	(Be
		(U.S.A.
48		Be
52		U.S.A.
53		U.S.A.
55		U.S.A.
56		U.S.A.
58		U.S.A.
61		U.S.A.
62		U.S.A.
63		(U.S.A.
		(F
64		Be
65		U.S.A.
66		U.S.A.
66a		F
69		U.S.A.
69b		U.S.A.
71a		U.S.A.
71b		F
72		F
72d		F
72e		F
73		F
ex 73		U.S.A.
(ex 73		
(ex 76b		Br
(ex 276b		
74	(i)	U.S.A.
	(ii)	U.S.A.
	(iii)	U.S.A.
75	(i)	U.S.A.
	(ii)	U.S.A.
76	(i)	U.S.A.
	(ii)	U.S.A.
	(iii)	U.S.A.
76a		U.S.A.
76b		U.S.A.
76d		F
77b		F
78		Be
79		Be
ex 79b		U.S.A.

Item Number Position	Concession To/a	Item Number Position	Concession To/a
Part I (Cont'd) - Premiere partie (Suite)		Part I (Cont'd) - Premiere partie (Suite)	
81 (a)	Be	94 (a)	U.S.A.
(b)	Be	(b)	U.S.A.
(c)	Be	95	U.S.A.
82 (a)	Be	95a	U.S.A.
(b)	Be	96	U.S.A.
(d)	Be	97	Cu
(e)	Be	98	(Cu
ex (c)	U.S.A.		(F
83 (a)	U.S.A.	99a	U.S.A.
(c)	U.S.A.	99b	U.S.A.
84 (a)	U.S.A.	99c (i)	U.S.A.
(b)	U.S.A.	(ii)	U.S.A.
85 (a)	U.S.A.	99d	F
(b)	F	99e	F
(c)	F	99f	F
87 (a)	U.S.A.	99g	U.S.A.
(b)	U.S.A.	(100	U.S.A.
(c)	U.S.A.	(100a	
(d)	U.S.A.	101	U.S.A.
(e)	U.S.A.	101a	U.S.A.
(f)	U.S.A.	103	F
(g)	U.S.A.	104	F
(h)	U.S.A.	104a	U.S.A.
(i)	U.S.A.	105 (i)	U.S.A.
(j)	U.S.A.	(ii)	U.S.A.
(k)	U.S.A.	(ex 105b	U.S.A.
(l)	U.S.A.	(ex 105c	
(m)	U.S.A.	105c	(Cu
(n)	U.S.A.		(Br
(o)	U.S.A.	105d	(F
(p)	U.S.A.		(Cu
		105e	F
		106 (a)	U.S.A.
89 (a)	U.S.A.	(b)	U.S.A.
ex (b)	U.S.A.	(c)	U.S.A.
(c)	Be	108	Cu
(d)	U.S.A.	(109	(U.S.A.
90a	U.S.A.	(114	(F
90b	Be		(Ch 2
90c	U.S.A.		(Br
90e	U.S.A.	109a	U.S.A.
92 (a)	U.S.A.	(110	F
(b)	U.S.A.	(111	
(c)	U.S.A.	113a	(Be
(d)	U.S.A.		(F
(e)	U.S.A.	ex 114	F
(f)	U.S.A.	115	U.S.A.
(g)	U.S.A.	116	U.S.A.
(h)	U.S.A.	117	Cu
(i)	U.S.A.	120 (a)	F
93	U.S.A.	(b)	F
		(c)	F
		(d)	N

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
122	F
123 (i)	N
(ii)	Cu
(iii)	Cu
(iv)	F
(v)	F
ex 123a	U.S.A.
124	U.S.A.
128	U.S.A.
ex 133	U.S.A.
ex 134	
ex 135	Cu
ex 135b	
139	U.S.A.
141	U.S.A.
142 (a)(i)	Cu
(ii)	Cu
(b)(i)	U.S.A.
(ii)	U.S.A.
143	Cu
143a	U.S.A.
144	U.S.A.
152(i)	U.S.A.
(ii)	U.S.A.
ex 156 (i)	U.S.A.
(ii)	Be
(iii)	Cu
(iv)	F
(v)	F
160 (i)(a)	F
(b)	F
(ii)(a)	F
(b)	F
ex 162	F
ex 163	F
165 (a)	F
(b)	F
(c)	F
(d)	F
ex 167	Cz
169	U.S.A.
ex 169	
ex 184a	
ex 184b	U.S.A.
ex 184c	
ex 184d	
170	U.S.A.
171	U.S.A.
172 Tourist..(Publicite..)	U.S.A.
172 Prayer books... (Livres de prieres..)	Be
178 (ii)	U.S.A.
ex (ii)	U.S.A.

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
179	U.S.A.
180 (i)	U.S.A.
(ii)	U.S.A.
(iii)	U.S.A.
180c	F
181	U.S.A.
181a	U.S.A.
184	U.S.A.
187	(U.S.A.
	(Be
187a	Be
187b	Be
188	U.S.A.
189	Be
192	U.S.A.
192b	U.S.A.
192c	U.S.A.
192d	U.S.A.
192f	U.S.A.
193	U.S.A.
195	(U.S.A.
	(F
197	U.S.A.
197b	U.S.A.
197c(i)	F
(ii)	F
197e	U.S.A.
198	U.S.A.
198b	F
199	U.S.A.
199b	U.S.A.
199c	U.S.A.
199d	F
199g	U.S.A.
200	U.S.A.
203a	U.S.A.
203b	Ch 2
204	Ch 2
205	U.S.A.
206b	U.S.A.
ex 208 Sulphur..(Soufre..)	Be
ex 208 Cyanide..(Cyanure..)	Be
ex 208 Sulphate..(Sulfate..)	Ch 1
ex 208 Iodine...(Iode...)	Be
208a	Be
208c	U.S.A.
208h	U.S.A.
208j(i)	Be
(ii)	Be
(iii)	Be
208m	Be
208q	Be
208s	

Item Number Position	Concession To/a
Part I - Premiere partie (Cont'd) (Suite)	
208t	U.S.A.
ex 208t	U.S.A.
ex 208t	U.S.A.
208u	U.S.A.
208v	U.S.A.
208w	(Be (Br
209c	Be
210 (i)	U.S.A.
(ii)	U.S.A.
210d	U.S.A.
210e	U.S.A.
212	U.S.A.
215	Be
216	U.S.A.
216d	U.S.A.
218	Be
219 (i)	Be
(ii)	Be
219a (i)	U.S.A.
(ii)	U.S.A.
219b	Be
219d	U.S.A.
220 (i)	U.S.A.
(ii)	U.S.A.
220a (i)	U.S.A.
(ii)	U.S.A.
ex 225	Br
228 (i)	U.S.A.
(ii)	U.S.A.
229	U.S.A.
230	F
231b	Be
232 (i)	F
(ii)	Be
232b	F
232c	(Be (U.S.A.
234	U.S.A.
236	U.S.A.
238a	U.S.A.
ex 238a	U.S.A.
238e	U.S.A.
239	U.S.A.
240	Be
242	U.S.A.
243	U.S.A.
244	U.S.A.
245	F
246	U.S.A.

Item Number Position	Concession To/a
Part I - Premiere partie (Cont'd) (Suite)	
247	U.S.A.
247a (i)	U.S.A.
(ii)	F
248	U.S.A.
249	U.S.A.
252	U.S.A.
253	Be
254 (i)	Be
(ii)	F
(iii)	F
256	U.S.A.
261	U.S.A.
262	F
263	U.S.A.
264 (i)	(F (Be
(ii)	F
264a	Br
265	N
265a	F
265b	N
265c	F
ex 266	Ch 2
272	U.S.A.
274	U.S.A.
(ex 276b	(Be
(ex 277	(F
(ex 278b	(Ch 2
(ex 278c	F
ex 277	
(278e	Br
(ex 208t	
(ex 711	U.S.A.
ex 281	U.S.A.
281a	U.S.A.
281b	U.S.A.
282	U.S.A.
282a	(Be
284 (i)	(U.S.A.
(ii)	(U.S.A.
284a	(Be Be
285	Be
286	U.S.A.
287	(U.S.A.
288	(Be Be
288a	U.S.A.
288b	U.S.A.
289	Be
ex 296 Cliff..(Cliff ..)	

Item Number Position	Concession To/a
Part I - Premiere partie (Cont'd) (Suite)	
ex 296 Mica .. (Micaschiste)	F
ex 296b Magnesite..(Magnesite..)	Cz
ex 296b Magnesium carbonate.. (Carbonate de ..)	U.S.A.
296c	U.S.A.
296d	U.S.A.
296e	Be
297	Br
300	Be
ex 305	U.S.A.
306 (i)	U.S.A.
(ii)	U.S.A.
306c	U.S.A.
ex 308	F
312	U.S.A.
312a	U.S.A.
315	U.S.A.
316	F
316a	Be
317	Be
318	Be
319	Be
320	(Be (U.S.A.
321	Be
322	Be
323	U.S.A.
325	F
326 (i)	U.S.A.
(ii)	(U.S.A. (Cz
(iii)	(U.S.A. (Cz
326a	U.S.A.
326e	U.S.A.
326g	U.S.A.
327	F
330	Be
341	Be
345	U.S.A.
346	U.S.A.
346a	U.S.A.
348c	U.S.A.
350	U.S.A.
351	U.S.A.
351b	U.S.A.
352	U.S.A.
(ex 352 (ex 362c (ex 432d (ex 446a (ex 506	U.S.A.

Item Number Position	Concession To/a
Part I - Premiere partie (Cont'd) (Suite)	
353 (i)	U.S.A.
(ii)	U.S.A.
(iii)	U.S.A.
(iv)	U.S.A.
(v)	U.S.A.
(vi)	U.S.A.
354	U.S.A.
354a	U.S.A.
357	U.S.A.
362	U.S.A.
362a	U.S.A.
362b	F
362c	U.S.A.
364	Be
365a	F
365b	F
366	U.S.A.
366a	U.S.A.
366b	U.S.A.
367	U.S.A.
368	U.S.A.
369	U.S.A.
375 (c)	U.S.A.
(f)	U.S.A.
377a	U.S.A.
377f	Be
378 (a)	U.S.A.
(c)	U.S.A.
(d)	U.S.A.
379 (e)	Be
(f)	Be
380 (a)	U.S.A.
(b)	U.S.A.
(d)	Be
381 (a)	U.S.A.
(b)	U.S.A.
382 (a)	U.S.A.
(b)	U.S.A.
(c)	U.S.A.
(d)	Be
383 (a)	De
(b)	U.S.A.
(c)	U.S.A.
(d)	U.S.A.
(e)	U.S.A.
(g)	Be
384	U.S.A.
385	U.S.A.
385a	U.S.A.
386 (a)	U.S.A.
(c)	U.S.A.
(h)	U.S.A.
(k)	U.S.A.

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
386 (m)(i)	Be
(ii)	U.S.A.
(p)	U.S.A.
(q)	Be
387c	Be
388	U.S.A.
388b	U.S.A.
388d	Be
390	U.S.A.
390a	U.S.A.
390b	U.S.A.
390c	U.S.A.
392	U.S.A.
ex 392	U.S.A.
392a	U.S.A.
393	U.S.A.
394 (a)	Be
(b)	U.S.A.
(c)	Be
396	(F (De
396a	Be
397 (a)	U.S.A.
(b)	U.S.A.
(c)	De
(d)	U.S.A.
398	U.S.A.
400	U.S.A.
401 (a)	Be
(b)	Be
(c)	Be
(d)	Be
(e)	Be
(f)	Be
(g)	U.S.A.
402a	Be
402b (i)	U.S.A.
(ii)	U.S.A.
404 (b)	Be
406 (a)	Be
(b)	Be
407	U.S.A.
407a	U.S.A.
408	U.S.A.
409	U.S.A.
409b	U.S.A.
409c	U.S.A.
409d	U.S.A.
409e (i)	U.S.A.
(ii)	U.S.A.
409f	U.S.A.
409g	U.S.A.
409h	U.S.A.
409i	U.S.A.
409j	U.S.A.
409k	U.S.A.
409l	U.S.A.
409m	U.S.A.
409p	Be
410a	Be
410b	U.S.A.
410d	U.S.A.
410j	Be
410l	U.S.A.
410n	U.S.A.
410u	Be
411a	U.S.A.
412a	U.S.A.
412b	U.S.A.
412c	U.S.A.
412d	U.S.A.
413	U.S.A.
414 (i)	U.S.A.
(ii)	U.S.A.
414a	U.S.A.
414c (i)	U.S.A.
(ii)	U.S.A.
415	U.S.A.
415a (i)	U.S.A.
(ii)	U.S.A.
415b	U.S.A.
415c	U.S.A.
415d	U.S.A.
422a	U.S.A.
423	F
424	U.S.A.
424a	U.S.A.
425	U.S.A.
ex 425	U.S.A.
427	U.S.A.
ex 427	U.S.A.
ex 427	U.S.A.
ex 427	U.S.A.
427a	U.S.A.
ex 427b	U.S.A.
427c	U.S.A.
427e	U.S.A.
427h	U.S.A.
428c	U.S.A.
428e	U.S.A.
428f	F
429 (b)	F
(c)	F
(d)	F
(e)	F
(f)	F
(g) Razors..(Rasoirs.) Safety razor blades (Lames de rasoirs)	U.S.A.

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
430	U.S.A.
430a	U.S.A.
430b (I)	U.S.A.
(II)	U.S.A.
431b	U.S.A.
431c	U.S.A.
431d	U.S.A.
431e	F
431f	U.S.A.
431g	F
432	U.S.A.
432a	U.S.A.
432b	U.S.A.
432c	U.S.A.
432d	U.S.A.
433	U.S.A.
434	U.S.A.
ex 434	U.S.A.
434a	U.S.A.
435 (a)	U.S.A.
(b)	U.S.A.
438	U.S.A.
438a	U.S.A.
438e (1)(a)	U.S.A.
(b)	U.S.A.
(2)	U.S.A.
(3)	U.S.A.
438g	U.S.A.
438j	U.S.A.
439	U.S.A.
439a	U.S.A.
439b	U.S.A.
439c	U.S.A.
439f	U.S.A.
ex 440g	U.S.A.
440j	(U.S.A. (N
4401 (i)	U.S.A.
(ii)	U.S.A.
440m (i)	U.S.A.
440n	U.S.A.
440o (i)	U.S.A.
(ii)	U.S.A.
440p	U.S.A.
441	U.S.A.
441c	U.S.A.
442	U.S.A.
443 (1)	U.S.A.
(2)	U.S.A.
(3)	U.S.A.
(4)	U.S.A.
(5)	U.S.A.
444a	U.S.A.
444b	U.S.A.
445	U.S.A.
445a	U.S.A.
445b	U.S.A.
445c (i)	U.S.A.
(ii)	U.S.A.
445d	U.S.A.
445e	U.S.A.
445f	U.S.A.
445g	U.S.A.
445h	U.S.A.
445i	U.S.A.
445j	U.S.A.
445k	U.S.A.
445l	U.S.A.
445n	U.S.A.
445o	U.S.A.
445p	U.S.A.
446a	U.S.A.
ex 446a	U.S.A.
ex 446a	U.S.A.
ex 446a	U.S.A.
ex 446a	U.S.A.
446c	U.S.A.
ex 446g	U.S.A.
446i	U.S.A.
447	U.S.A.
447a	U.S.A.
ex 450	U.S.A.
451	U.S.A.
451a (i)	U.S.A.
(ii)	Be
451e	U.S.A.
454	U.S.A.
461	U.S.A.
461a	U.S.A.
462 (i)	U.S.A.
(ii)(a)	U.S.A.
(b)	F
462b	U.S.A.
465	U.S.A.
471a	U.S.A.
476	U.S.A.
494	F
495	F
498	U.S.A.
500	U.S.A.
502	U.S.A.
503	U.S.A.
504	U.S.A.
505	U.S.A.
505a	U.S.A.
506	U.S.A.
ex 506	U.S.A.
507	

Item Number — Position		Concession — To/a
Part I - Premiere partie (Cont'd)	(Suite)	
507a		U.S.A.
507c		U.S.A.
507e		U.S.A.
509		U.S.A.
(ex 511		
(ex 362c		N
(et al		
511b		U.S.A.
512		U.S.A.
518	(i)	U.S.A.
519	(i)	U.S.A.
	(ii)	U.S.A.
ex 520		U.S.A.
522		U.S.A.
522c	(i)	U.S.A.
	(ii)	U.S.A.
	(iii)	U.S.A.
522d		U.S.A.
522e		U.S.A.
523		U.S.A.
ex 523		U.S.A.
523a		U.S.A.
523b	(i)	U.S.A.
	(ii)	U.S.A.
	(iii)	U.S.A.
	(iv)	U.S.A.
523c		U.S.A.
523e		Be
523j		F
523k		F
523l		U.S.A.
524a		Be
528		F
529		Ch 2
529a		F
530		F
532	(i)	U.S.A.
	(ii)	U.S.A.
	(iii)	U.S.A.
	(iv)	U.S.A.
532a		U.S.A.
532b		U.S.A.
535		Be
535a		Be
(ex 537		Be
(ex 537a		
537a		Be
537b		F
537d		Be
537e		Be
538		Be

Item Number — Position		Concession — To/a
Part I - Premiere partie (Cont'd)	(Suite)	
540	(a)	Be
	(b)	Be
	(c)	Cz
	(d)	Cz
542		Be
542a		F
545		F
546		F
548		U.S.A.
549	(i)	Be
	(ii)	F
	(iii)	F
549b		F
ex 549d		Ch 2
550c		Be
551		F
551a		F
551d		Be
552		F
ex 552		U.S.A.
ex 553	Household blankets.. (Couvertures, en ..)	U.S.A.
ex 553	Blankets, wholly .. (Couvertures, en tout)	F
554		F
554a		Be
554b		F
ex 554b		F
554c		F
(ex 554e		Be
(ex 549d		
554f		Be
555		U.S.A.
558b	(a)	Be
	(b)	Be
558c	(i)	F
	(ii)	F
558d	(a)	U.S.A.
	(b)	U.S.A.
558f		Be
560		Ch 2
560a		U.S.A.
560b		F
560c		U.S.A.
561		(U.S.A.
		(Be
563		F
563a		F
564		F
565		(U.S.A.
		(F
567		U.S.A.

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
567a	U.S.A.
567b	F
568	U.S.A.
568a (i)	F
(ii)	U.S.A.
568b	(F
	(Be
ex 568b	F
568c	(F
	(Be
569(i)	U.S.A.
569(ii)	U.S.A.
569a(i)	F
569a(ii)	F
569e	U.S.A.
ex 571	Be
571a (i)	F
(ii)	F
572	U.S.A.
573	U.S.A.
574a	U.S.A.
578	U.S.A.
584	U.S.A.
585	U.S.A.
586	U.S.A.
587	U.S.A.
588	U.S.A.
588a	U.S.A.
589	U.S.A.
597 (i)	U.S.A.
(ii)	U.S.A.
597a (i)	(F
	(U.S.A.
(ii)	U.S.A.
(iii)	U.S.A.
ex 597a	U.S.A.
597b	F
598 (i)	U.S.A.
(ii)	U.S.A.
(iii)	U.S.A.
598a (i)	U.S.A.
(ii)	U.S.A.
599	U.S.A.
601	U.S.A.
602	Ch 2
603	Be
ex 603	Be
604 (i)	U.S.A.
(ii)	U.S.A.
604a	F
604b	Be
605 (ii)	Br

Item Number — Position	Concession — To/a
Part I - Premiere partie (Cont'd) (Suite)	
605a	U.S.A.
606	F
607	U.S.A.
607 Pt.2	U.S.A.
607a	Be
608	Be
609	U.S.A.
610	U.S.A.
611a (i)	U.S.
(ii)	Cz
611b	U.S.A.
612	U.S.A.
613	U.S.A.
616 ex (ii)	U.S.A.
616a	F
616b	(F
	(Be
618	U.S.A.
618b	U.S.A.
619	U.S.A.
619a	U.S.A.
622	U.S.A.
623	U.S.A.
624	F
624a (i) Dolls(Poupees)	F
Toys (Jouets)	U.S.A.
(ii)	U.S.A.
(iii)(a)	F
(b)	F
	F
624b	U.S.A.
625	U.S.A.
628	F
629	F
634	Be
642	U.S.A.
647	F
ex 648a	F
649	Ch 2
650a	(U.S.A.
651	(F
	U.S.A.
651a	F
652	U.S.A.
653	Ch 2
654 (i)	U.S.A.
(ii)	U.S.A.
655 (i)	U.S.A.
(ii)	U.S.A.
655a	U.S.A.
655b	F
656 (a)	F
(b)	F
(c)	F
(d)	

Item Number / Position		Concession / To/a
Part I (Cont'd) - Premiere partie (Suite)		
657a		(U.S.A.
		(F
657b		U.S.A.
658		F
659		De
662		Be
663		U.S.A.
663b		U.S.A.
663c		U.S.A.
663e		F
663f		F
669		F
670		U.S.A.
674		Be
680		Cu
680a		Cu
680a		U.S.A.
710	(b)	U.S.A.
	(bb)	U.S.A.
711		U.S.A.
ex 711	Roofing granules .. (Granules pour ...	U.S.A.
ex 711	Hominy..(Semoule ..	U.S.A.
ex 711	Vegetable colourings (Colorants vegetaux)	U.S.A.
ex 711	Flavourings(Essences)	U.S.A.
ex 711	Clay..(Argile ..)	U.S.A.
ex 711	Shells ..(Ecailles.)	U.S.A.
ex 711	Mica ..(Mica ..)	F
ex 711	Benzol ..(Benzol ..)	U.S.A.
ex 711	Vermiculite ..	U.S.A.
(ex 711		F
(154		
ex 711	Potassic(Potassique)	Ch l
(ex 711		
(ex 445c	(i)	Br
(ex 445d	(ii)	Br
(et al		
756		U.S.A.
792		U.S.A.

Item Number / Position		Concession / To/a
Part I (Cont'd) - Premiere partie (Fin)		
802	(a)	F
	(b)	F
833		U.S.A.
(838		Br
(ex 711		

Part II - Deuxieme partie

Concessions in Part II are made to the United Kingdom with the exception of the following:

- - - - - - -

Les concessions qui figurent à la Deuxième partie sont adressées à la Grande-Bretagne, sauf comme suit :

113		Ce
152a		Ce
571a	(i)	I
	(ii)	I