

CANADA

BUDGET SPEECH

DELIVERED BY

HON. CHAS. A. DUNNING

MINISTER OF FINANCE

MEMBER FOR REGINA

IN THE

HOUSE OF COMMONS

MAY 1, 1930



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1930

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Hon. CHAS. A. DUNNING (Minister of Finance) moved:

That Mr. Speaker do now leave the chair for the House to go into Committee of Ways and Means.

He said: Mr. Speaker, before touching on the Dominion's finances for the fiscal year just ended may I survey a few of the events which have indirectly influenced the balance sheet. As we all know, national revenues are dependent on the volume of business transacted. During the year certain unusual factors made themselves felt, in particular, the delayed marketing of the grain crops and the great decline in prices of stocks in the latter months of the year. While these factors are important they cannot be considered as permanently prejudicial to our economic structure.

Looking back over the year, it is noted that substantial development occurred throughout Canada. Many undertakings of magnitude were completed; others made promising progress. Employment throughout industry in general was maintained at a high level, although irregular in some groups, particularly in those which are seasonal, dependent on crops or on a luxury buying demand.

There is, I think, some national significance in the fact that the railways last fall were not called upon to move harvesters to the prairies. It is true that the crop was much smaller than that of the year before, but in many a year when the volume was no larger men had to be brought from the East. It would appear that the increasing population of the prairies, coupled with the many labour and time-saving machines now available to cut, thresh and haul the crops, is bringing about the solution of a problem which has long engaged the attention of Canadians—that of seasonal supplies of labour during the harvest period. Western farmers are also advancing along co-operative lines designed to promote orderly marketing of crops. Too much importance cannot be attached to these efforts. Canada's grain

producing power is tremendous. In marketing she must compete with the world. Co-operative effort in the direction of the most economical marketing methods should command the sympathetic support of all Canadians.

While nature, in no small way, influences the volume of produce grown, the same does not apply to the output of our factories. A short time ago a distinguished former Minister of Finance, Sir Thomas White, in addressing the shareholders of a corporation of which he is an officer, made the interesting comment that Canada now ranks seventh in world manufacture, and that the value of industrial production during 1929 was around 4,000 millions of dollars, an increase of about 200 million dollars since the close of 1928. He also stated that the statistics of value added by manufacture, per worker, show that the industrial efficiency of Canada is close to the level established in the United States, which is regarded as the highest in the world. Industrialists recognize that scientific research, coupled with ingenious mechanical inventions, has played an important part in bringing about this increase in per capita production, and it is evident from the figures just quoted that Canadian industry is more than keeping abreast of world development in that respect.

During the past winter some good Canadians became anxious as to the purchasing demand within the Dominion. They were influenced by the falling off in exports due to the slow movement of field crops, and a hesitancy in buying, due to the stock exchange market depression. They recognized that while only a small proportion of our population were speculators in shares, the losses of these had a psychological effect on other groups, thus creating a buyer-market in place of one limited only by the producing capacity of Canadian industry. Might I submit that were the capacity of our productive units greater than the normal non-speculative demand for our products there would be cause for alarm, but such is not the case. The development of our natural resources and industries based thereon has been accompanied by a steady widening of our markets. The outlet for our manufactured goods increases as their reputation grows and finds favour both at home and abroad. In the stock market crisis our credit agencies stood the test and were always in a position to meet the demands made upon them. These factors forecast the future strength of Canada. That Canadian business, giving the phrase the broad meaning, should be submitted to a double test simultaneously is regrettable, but the result gives us greater confidence and faith in our country. We have marshalled our resources to meet the problems arising from delayed marketing

of the grain crops and, at the same time, absorbed the shock resulting from tens of millions of dollars being suddenly withdrawn from the ordinary reservoirs of credit.

I now come to the presentation of the financial statement for the year. In doing so I claim no personal credit for the favourable statement I have the honour to present. The fiscal policy for the year was planned by one who has now passed from our midst, and whose absence I feel to-day most keenly. Mr. Robb was in command during the first seven months of the period, and the stamp of his personality is to be found throughout the balance sheet and, in particular, on the debt statement.

With the Scot's characteristic dread of debt he annually budgeted for debt reduction, and in the past seven years attained for Canada greater success, relatively, than has been achieved by any country which took part in the Great War from the outbreak of hostilities. Annually the debt has decreased and, in the year under review, a record which may stand as a monument to his memory was made when two loans, totalling \$80,000,000, were redeemed out of accumulated revenue surpluses.

During the year the Board of Audit, on the instructions of the Treasury Board, made a survey of the operations of the Soldier Settlement Board. Their report was laid on the table of Parliament on February 24, and it will be recalled that one of the Board's recommendations was that a further sum of \$10,000,000 of Soldier Settlement Board loans be transferred from active to non-active assets. It is the opinion of the Board of Audit that this amount, together with the \$14,000,000 which was transferred to non-active assets in 1927-28, should provide for all losses which might reasonably be anticipated. In accordance with this recommendation the transfer was made.

REVENUES

Dealing first with the revenues, may I state that while the fiscal year ended on the 31st of March, the final accounting has not been completed. Consequently, minor changes may later be made in the figures now given.

Last session a number of what are generally known as "nuisance" taxes were abolished, and a substantial reduction was made in the sales tax. These reductions, it is estimated, have decreased our revenues by \$20,835,000. There will also be a reduction in the net revenues from customs duties of over \$7,600,000.

On the other hand, certain revenue sources show increases. The estimated revenues from the income tax are \$9,700,000 in excess of the amount collected a year ago. The Post Office

revenues are estimated at \$2,700,000 above last year's; excise duties have increased by \$1,295,000, and returns from investments \$1,000,000. In all, \$378,321,000 is the estimated revenue from taxation, while receipts from other sources are estimated at \$61,985,000, thus making the estimated ordinary revenues for the fiscal year \$440,306,000. To this should be added special receipts and credits of \$7,016,000, making the estimated total of all revenues \$447,322,000, as compared with actual revenues of \$461,647,000 in the fiscal year 1928-29.

With the permission of the House I place on Hansard a comparative statement of the estimated revenues for the fiscal year 1929-30 and the actual revenues received during the previous fiscal year.

REVENUES

	Actual 1928-29	Estimated 1929-30	Increase	Decrease
ORDINARY REVENUE	\$	\$	\$	\$
Taxation Revenue—				
Customs Import Duties.....	187,203,332	170,540,000		7,666,332
Excise Duties.....	63,684,954	64,980,000	1,295,046	
War Tax Revenues—				
Excise Taxes (Sales, Stamps, etc.).....	33,007,283	63,000,000		20,007,283
Income Tax.....	59,422,323	60,155,000	9,732,677	
Delayed Business Profits Tax.....	455,232	172,000		283,232
Miscellaneous Taxes.....	2,144,904	1,474,000		670,904
Total Revenue from Tax- ation.....	395,921,028	378,321,000	11,027,723	28,627,751
Interest on Investments.....	12,227,562	13,300,000	1,072,438	
Post Office Revenue.....	30,611,964	33,345,000	2,733,036	
Dominion Lands and Parks.....	4,070,330	4,100,000	29,661	
Canada Grain Act.....	2,992,541	1,950,000		1,042,541
Miscellaneous Receipts.....	9,640,440	9,290,000		350,440
Total Ordinary Revenue..	455,463,874	440,301,000	14,862,858	30,020,732
SPECIAL RECEIPTS AND CREDITS				
German Reparation Payments— Under Dawes Plan.....	4,025,165	4,600,000	574,835	
Sundry Credits including Cana- dian Wheat Board Surplus.....		173,000	173,000	
Refunds and credits on account of Previous Year's Expenditure— Adjustment of War Claims....	780,247	35,000		754,247
Capital Account.....	706,296	2,208,000	1,501,704	
Received from Imperial Govern- ment in final settlement of out- standing claims and counter claims arising out of the war..	662,442			662,442
	461,647,024	447,322,000	17,112,397	31,437,421 17,112,397
Estimated decrease.....				14,325,024

EXPENDITURES

For the last fiscal year the ordinary expenditures are estimated at \$360,050,000 as compared with \$350,952,924 actually spent in the previous fiscal year.

\$25,342,000 is estimated for expenditures on capital account, all being paid out of the revenues for the year. The more important items are \$10,000,000 for the new Welland Ship Canal, and \$6,500,000 for the Hudson Bay Railway and terminals. In connection with the St. Lawrence River Ship Channel, it is estimated that \$2,700,000 were spent and, in addition, the construction of regulating and retaining dams in that river cost \$400,000. Half a million dollars were spent in improving the harbours at the head of the Great Lakes, while \$1,500,000 is the estimated expenditure on account of the construction of the Lower Lakes terminals. The other major items under capital account are \$1,900,000 spent in constructing new public buildings in Ottawa.

Before leaving this phase of our expenditures, may I be permitted to address a brief comment to those who study and compare the public accounts over periods of years. All governments make expenditures on capital account and frequently such undertakings are carried out by the use of borrowed capital. With that practice I find no fault, but may I emphasize the fact that in the past seven fiscal years it has been possible to carry out all capital expenditures of the Dominion without borrowing. The 132 millions of dollars thus spent have been provided out of the revenues collected in the usual way. In addition 74 millions have been paid out of revenue in the form of non-active loans to the railways and other publicly-controlled bodies without borrowing for the purpose.

Loans and advances of the character just referred to have been made during the year and, being non-revenue producing, are treated as expenditures. Under this head the largest item is \$2,933,000 for the deficits of the Canadian National Railways. \$1,629,000 was paid to the Canadian Government Merchant Marine, and \$862,000 to the Canadian National (West Indies) Steamships, Limited. The other advance under this head is the sum of \$2,821,000 to the Quebec Harbour Commission.

For the information of honourable members, may I be permitted to place on Hansard a detailed comparison of the estimated expenditures for the last fiscal year with the actual expenditures for the fiscal year 1928-29.

EXPENDITURES

	Actual 1928-29	Estimated 1929-30	Increase	Decrease
ORDINARY EXPENDITURE	\$	\$	\$	\$
Interest on Public Debt.....	124,989,950	121,750,000		3,239,950
Pensions.....	41,487,323	40,350,000		1,137,323
Subsidies to Provinces.....	12,553,724	12,497,000		56,724
Soldier and General Land Settlement Administration.....	1,441,951	1,350,000		91,951
Pensions and National Health...	8,825,960	9,780,000	954,040	
National Revenue.....	12,876,760	13,300,000	423,240	
Post Office.....	33,483,058	35,400,000	1,916,942	
National Defence.....	18,024,051	20,400,000	2,375,939	
Agriculture.....	7,201,566	9,400,000	2,198,434	
Public Works—Income.....	17,003,254	18,100,000	1,096,746	
Ocean and River Service.....	3,683,256	4,950,000	1,266,744	
Lighthouse and Coast Service...	2,812,900	3,350,000	537,100	
Fisheries.....	1,974,118	2,120,000	145,882	
Dominion Lands and Parks.....	4,986,962	5,380,000	393,038	
Trade and Commerce.....	4,476,131	5,180,000	703,869	
Special Grants to Maritime Provinces.....	1,600,000	1,600,000		
Maritime Freight Rates Act— Due to 20% Reduction in Freight Rates.....	2,758,893	2,874,000	115,107	
Deficit on Eastern Lines (C.N.R.).....	4,418,645	4,527,000	108,355	
Old Age Pensions Act.....	832,687	1,560,000	727,313	
Federal District Commission...	2,189,960	380,000		1,809,960
Civil Government.....	11,819,981	12,420,000	600,019	
Other Expenditures.....	31,511,784	33,382,000	1,870,216	
Total Ordinary Expenditure.	350,952,924	360,050,000	15,432,984	6,335,908
SPECIAL EXPENDITURES				
Reparations—				
Claims for Compensation.....		6,700,000	6,700,000	
Adjustment of War Claims.....	119,848	95,000		24,848
Miscellaneous Charges to Consolidated Fund.....	2,067,153	2,383,000	315,847	
CAPITAL EXPENDITURE				
Public Works—Canals.....	13,680,064	10,249,000		3,431,064
Railways.....	6,449,849	6,551,000	101,151	
Miscellaneous.....	3,385,658	8,542,000	5,156,342	
LOANS AND ADVANCES				
NON-ACTIVE				
Canadian Government Merchant Marine.....	758,000	1,629,000	871,000	
Canadian National (West Indies) Steamships.....		862,000	862,000	
Quebec Harbour Commission...	2,888,000	2,821,000		67,000
Canadian National Railways....		2,933,000	2,933,000	
	380,301,496	402,815,000	32,372,324 9,858,820	9,858,820
			22,513,504	

It has been the practice during the past several years to also place on Hansard a statement of the estimated revenues and expenditures, by services, showing, by means of percentages, their relationship to the whole and, with the consent of the House, this will again be done. In doing so may I be permitted to emphasize the annual burden which still exists, and

will continue for many years, on account of the Great War. Over 39 per cent of the total expenditures is directly attributable to the War, while receipts from the War taxes represent about 30 per cent of the revenues. The largest item of expenditure is the interest account which, it will be noted, decreased \$3,239,950 during the year. War pensions amounting to thirty-nine millions represent almost 10 per cent of the total expenditure for the year. This statement will now be tabled:

ESTIMATED REVENUE FOR THE FISCAL YEAR 1929-1930 BY SERVICES WITH PERCENTAGES OF TOTAL REVENUES

	Amount	Percentage of Total Revenue
ORDINARY REVENUE		
Special War Tax Revenue—	\$	
Excise Taxes (Sales, Stamps, etc.).....	63,000,000	14.08
Income Tax.....	69,155,000	15.46
Delayed Business Profits Tax.....	172,000	0.04
Miscellaneous Taxes.....	1,474,000	0.33
Total Special War Tax Revenue.....	133,801,000	29.91
Customs Import Duties.....	179,540,000	40.14
Excise Duties.....	64,980,000	14.52
Total Revenue from Taxation.....	378,321,000	84.57
Interest on Investments.....	13,300,000	2.97
Post Office Revenue.....	33,345,000	7.45
Dominion Lands and Parks.....	4,100,000	0.92
Canada Grain Act.....	1,950,000	0.44
Miscellaneous Receipts.....	9,290,000	2.08
Total Ordinary Revenue.....	440,306,000	98.43
SPECIAL RECEIPTS AND CREDITS		
German Reparation Payments—		
Under Dawes Plan.....	4,600,000	1.03
Sundry Credits including Canadian Wheat Board Surplus	173,000	0.04
Refunds and Credits on account of Previous Years' Expenditure—		
Adjustment of War Claims.....	35,000	0.01
Capital Account.....	2,208,000	0.49
	447,322,000	100

ESTIMATED EXPENDITURES

For the Fiscal Year 1929-30

By services with percentages of total expenditures.

	Amount	Percentage of Total Expenditure
PRINCIPAL EXPENDITURE ATTRIBUTABLE TO THE GREAT WAR		
Interest on Public Debt (Increase over 1914).....	108,857,000	27.02
War Pensions.....	39,000,000	9.68
Treatment and after care of Returned Soldiers (Pensions & National Health).....	8,757,000	2.17
Soldier Land Settlement Administration.....	1,350,000	0.34
Imperial War Graves Commission.....	574,000	0.14
Battlefields Memorials.....	170,000	0.04
Adjustment of War Claims.....	95,000	0.03
	158,803,000	39.42

ESTIMATED EXPENDITURES—*Concluded*

	Amount	Percentage of Total Expenditure
OTHER FIXED AND PUBLIC DEBT CHARGES		
	\$	
Interest on Public Debt (as of 1914).....	12,893,000	3.20
Other Pensions.....	1,350,000	0.34
Superannuation.....	1,400,000	0.35
Subsidies to Provinces.....	12,497,000	3.10
Expenses of Loan Flotations.....	18,000
Premium, Discount and Exchange.....	73,000	0.02
	28,231,000	7.01
GENERAL EXPENDITURE		
Charges of Management.....	1,020,000	0.25
Civil Government.....	12,420,000	3.08
Administration of Justice.....	2,200,000	0.55
Legislation.....	2,330,000	0.58
Penitentiaries.....	2,677,000	0.66
Agriculture.....	9,400,000	2.33
Immigration and Colonization.....	2,750,000	0.68
Pensions and National Health—Health Branch.....	1,023,000	0.25
National Defence.....	20,400,000	5.06
Royal Canadian Mounted Police.....	3,007,000	0.75
Public Works—Chargeable to Income.....	18,100,000	4.49
Railways and Canals—Chargeable to Income.....	1,233,000	0.31
Mail Subsidies and Steamship Subventions.....	1,121,000	0.28
Ocean and River Service.....	4,950,000	1.23
Lighthouse and Coast Service.....	3,350,000	0.83
Steamboat Inspection.....	145,000	0.04
Fisheries.....	2,120,000	0.53
Mines and Geological Survey.....	910,000	0.23
Scientific Institutions.....	1,110,000	0.28
Indians.....	5,150,000	1.28
Government of the Northwest Territories.....	605,000	0.15
Government of the Yukon Territory.....	224,000	0.05
Miscellaneous.....	1,466,000	0.36
National Revenue (Outside Service).....	13,300,000	3.30
Post Office (Outside Service).....	35,400,000	8.79
Public Works—Collection of Revenue.....	930,000	0.23
Railways and Canals—Collection of Revenue.....	2,523,000	0.63
Dominion Lands and Parks.....	5,380,000	1.33
Trade and Commerce.....	5,180,000	1.29
Labour.....	823,000	0.21
Public Printing and Stationery.....	210,000	0.05
External Affairs.....	720,000	0.18
Miscellaneous Consolidated Fund Charges.....	2,365,000	0.59
Capital Expenditure—		
Public Works—Canals.....	10,249,000	2.54
Public Works—Railways.....	6,551,000	1.63
Public Works—Miscellaneous.....	8,542,000	2.12
	189,895,000	47.14
Total Estimated Expenditure on Government Ser- vices.....	376,929,000	93.57
OTHER EXPENDITURES		
Maritime Freight Rates Act—Estimated amount re- quired—		
Due to 20% reduction in freight rates.....	2,374,000	0.71
Deficit on Eastern Lines (C.N.R.).....	4,527,000	1.13
Special Grant to the Maritime Provinces.....	1,600,000	0.40
Old Age Pensions Act.....	1,560,000	0.39
Federal District Commission Act.....	380,000	0.09
Reparation Payment Act, 1929 (Claims for Compensa- tion).....	6,700,000	1.66
Loans to Quebec Harbour Commission.....	2,821,000	0.70
Loans to Canadian Government Merchant Marine.....	1,629,000	0.41
Loans to Can. Nat. (West Indies) Steamships Ltd.....	862,000	0.21
Loans to Canadian National Railways.....	2,933,000	0.73
Grand Total.....	402,815,000	100

The revenue and expenditure statements may now be summarized. The ordinary and special receipts amount to \$447,322,000. The total expenditures for all purposes amount to \$402,815,000, thereby leaving an estimated surplus of revenues over all expenditures of \$44,507,000.

THE NATIONAL DEBT

During the year two loans fell due and were retired by utilizing surplus revenues available after the expenditures of the Dominion had been met. The first loan to mature was the ten-year 5½ per cent loan of 1919. It was for \$60,000,000, and fell due in New York on the first of August. Previous to the date of maturity \$5,400,000 of these bonds were purchased in the open market and, as a result, a saving of \$146,000 in interest was effected. The balance of the loan was redeemed in cash at maturity.

On the 1st of February, 1930, the four-year four and a half per cent \$20,000,000 loan issued in 1926 matured, and was paid off out of surplus revenues. The retirement of these two issues, aggregating \$80,000,000, creates a new peak in debt retirement, and will result in the saving of \$4,200,000 in interest charges this year.

The annual interest charges on outstanding bonds, debentures and treasury bills in the hands of the public now amount to \$112,900,000. This is \$20,500,000 less than the corresponding interest charges were at the commencement of the fiscal year 1922-23. The reduction has been brought about by savings of \$5,100,000 through the refunding of loans at lower interest rates and \$15,400,000 by the actual retirement of maturing loans.

Since the 1st of April, 1925, substantial reductions have been made in the outstanding Public Debt by the redemption of maturing loans, in whole or in part, out of surplus revenues. These retirements, together with the bonds and stock acquired as sinking funds, make a total of \$257,800,000 of debt retired out of surplus revenues during the past five years.

For the information of honourable members I now place on Hansard a statement showing the debt retired each year.

OUTSTANDING PUBLIC DEBT RETIRED OUT OF SURPLUS REVENUE DURING THE YEARS 1925-1926 TO 1929-1930

Fiscal Year	Maturing Loans Retired	Bonds and Stocks acquired for Sinking Funds	Total
	\$	\$	\$
1925-26.....	18,571,834	3,584,841	22,156,675
1926-27.....	33,000,000	3,313,141	36,313,141
1927-28.....	61,759,650	3,418,686	65,178,336
1928-29.....	52,167,100	3,462,312	55,629,412
1929-30.....	74,577,800	4,011,575	78,589,375
Total during 5 years.....	240,076,384	17,790,555	257,866,939

At the close of the fiscal year the unmatured funded debt was \$2,250,837,336. Of this amount \$56,090,000 are held as sinking funds, leaving \$2,194,746,563 outstanding in the hands of the public.

The debt financing program of the present year will not be a serious problem. There is one maturing loan. It consists of 4 per cent Treasury Notes to the amount of \$45,000,000, and falls due on December 1. There is, of course, under consideration the much larger question of re-financing the 1933 and 1934 loans totalling \$982,000,000, in order that the Dominion may secure the lowest possible interest charges and at the same time re-finance without restricting the money credits necessary for the development of Canada. In recent years it has been possible to redeem maturing loans out of surplus revenues, thus immediately relieving the Canadian taxpayer. It is obvious that the large maturities of 1933 and 1934 cannot be met out of surplus revenues. Careful consideration is now being given to the best method of spreading maturity dates of refunding loans and also to the desirability of broadening the application of the sinking fund principle, so that when these major re-financing operations are undertaken the requirements of this decade, as well as the possible problems of the future, will be met in a sound and comprehensive manner.

With the permission of the House, I will now place on record a statement showing the unmatured funded debt held by the public.

UNMATURED FUNDED DEBT HELD BY THE PUBLIC

Maturing dates by years

Date of maturity	Name of loan	Rate	Where payable	Amount of loan	Amount maturing during year
		%		\$ cts.	\$ cts.
1930 Dec. 1...	3 Year Notes.	4	Canada and New York		45,000,000 00
1931 April 1...	Pub. Service Loan 1916.	5	New York	25,000,000 00	
Oct. 1...	War Loan 1916-31.	5	Canada	52,931,600 00	
1932 Nov. 1...	Renewal Loan 1922.	5½	Canada		77,931,600 00
1933 Nov. 1...	Victory Loan 1918.	5½	Canada		73,325,150 00
1934 Nov. 1...	Victory Loan 1919.	5½	Canada	511,910,650 00	
June 1...	Loan of 1884	3½	London	23,467,206 27	
1935 Aug. 1...	Loan 1915-35	5	Canada and New York		535,377,856 27
1936 Feb. 1...	Loan 1926-36	4½	New York		874,000 00
1937 Dec. 1...	Victory Loan 1917.	5½	Canada	236,299,850 00	
Mar. 1...	War Loan 1917-37.	5	Canada and New York	90,166,900 00	
1938 July 1...	Loan 1888...	3	London	8,071,230 16	326,466,750 00
July 1...	Loan 1892...	3	London	18,250,000 00	
July 1...	Loan 1894...	3	London	10,950,000 00	
July 1...	C.P.R. Loan.	3½	London	15,056,006 66	
1940 Sept. 1...	Refunding Loan 1925.	4½	Canada		52,327,236 82
1943 Oct. 15...	Refunding Loan 1923.	5	Canada		75,000,000 00
1944 Oct. 15...	Refunding Loan 1924.	4½	Canada		147,001,100 00
1946 Feb. 1...	Refunding Loan 1926.	4½	Canada		50,000,000 00
1947 Oct. 1...	Loan 1897...	2½	London		45,000,000 00
1950 July 1...	Loan 1930-50	3½	London		4,888,185 64
1952 May 1...	Loan 1942-52	5	New York		137,058,841 00
1960 Oct. 1...	Loan 1940-60	4	London		100,000,000 00
					93,926,666 66
					2,250,837,336 39

	\$ cts.
Payable in Canada.....	1,637,254,300 00
Payable in Canada and New York.....	136,040,900 00
Payable in New York.....	165,874,000 00
Payable in London.....	311,668,136 39
	2,250,837,336 39
Less Bonds and Stocks of the above loans held as Sinking Funds.....	56,090,772 82
	2,194,746,563 57

FINANCING OF SUBSIDIARY ENTERPRISES

A brief review will now be made of the financial commitments of the Government in the past year in connection with the operations of the Canadian National Railways and Steamships, the several Harbour Commissions and the Canadian Farm Loan Board. These separately operated bodies receive assistance from the Treasury, under the authority of Parliament, either directly, in the form of cash loans, or indirectly, by way of the guarantee of securities. The practice, in past years, so far as the Public Accounts are concerned, has been to treat cash loans which pay interest as active assets and those that are not interest-producing as non-active assets. The guaranteed securities, which are issued in respect of capital investments, are shown in the balance sheet as indirect liabilities. The same course has been followed this year.

CANADIAN NATIONAL RAILWAYS

Under the extraordinary business conditions prevailing last Fall, particularly with reference to the crop movement, earnings of railways were severely reduced. The accounts of the Canadian National Railways for 1929 show net earnings of \$36,389,058 available to pay interest on securities in the hands of the public. Interest charges amounted to \$45,258,920, the resulting deficit being \$8,869,862. This result reflects not only the loss in revenues due to the causes mentioned, but also the increase in fixed charges resulting from the large necessary expenditures which have been undertaken in recent years on capital account for branch lines, terminals, rolling stock, and other additions and improvements.

Without going into greater detail, it will suffice to say that the government has paid the amount which officers of the Company have certified as being the combined net cash deficit for the Railway years 1928 and 1929, and which amounted to \$2,932,652.91. The amount paid was greater than the actual difference between the System deficit of 1929 and the surplus of 1928, due to the fact that certain items which take their place in the accounts are eliminated when estimating cash requirements, the most important item being the 1929 surplus on the Grank Trunk Western which is now dealt with separately for financing.

The current financial requirements of the Canadian Government Merchant Marine Limited, amounting to \$1,628,907.21, mainly for operating deficits, and of the Canadian National (West Indies) Steamships Limited of \$862,389.98, for operating deficits and interest, have also been paid in cash as loans (non-

active) to these corporations. In addition, \$4,526,645 has been paid as a charge on the Consolidated Revenue Fund in respect of the Eastern Lines, Canadian National Railways, for deficits arising over and above the amount represented by the reductions in tolls under the Maritime Freight Rates Act. The amount, therefore, which the Government paid in the past fiscal year as a direct charge on its revenues in respect of these transportation services, is \$9,950,595.10, made up as follows:

Canadian National Railway Company.....	\$ 2,932,652 91
Canadian Government Merchant Marine Limited.....	1,628,907 21
Canadian National (West Indies) Steamships Limited.....	862,389 98
Eastern Lines, Canadian National Railways.....	4,526,645 00
	<u>\$ 9,950,595 10</u>

GUARANTEED SECURITIES

The guarantee of the Dominion was given in 1929 to bond issues of the Canadian National Railway Company, aggregating \$120,000,000. There were two issues of \$60,000,000 each, one dated July 1, 1929, and the other October 1, 1929, bearing interest at 5 per cent and maturing in forty years, subject to prior redemption. The issues were sold by tender to the highest bidder. The proceeds of these flotations were devoted, in part, to the payment of \$40,000,000 of temporary bank loans outstanding at the end of 1928. The remainder has been or will be used for capital purposes as voted in the general railway budget or authorized under special acts relating to the acquisition of railways and construction of branch lines and terminals.

With the permission of the House, I shall place on Hansard a statement indicating the authority under which these borrowings were made and guaranteed, and the amount of securities issued in each case.

CANADIAN NATIONAL RAILWAY COMPANY GUARANTEED BOND ISSUES IN 1929

Authority	Securities is used
Railway Loan Appropriation, 1929-30.....	49,676,805 31
Branch Lines Construction, Special Acts.....	8,710,609 60
Toronto Terminals Railway Act.....	232,516 03
Canadian National Montreal Terminals Act.....	7,300,000 00
Acquisition of Railways, Special Acts, 1927:	
Quebec, Montreal & Southern Railway.....	6,198,645 41
Inverness Railway.....	387,415 34
Kent Northern Railway.....	61,986 45
Quebec Oriental Railway, and the Atlantic, Quebec & Western Railway.....	3,615,876 49
Northern Alberta Railways.....	3,409,254 97
Repayment \$40,000,000 Temporary Loan, 1928, issued under the Appropriation Acts of 1927 and 1928 and the Canadian Northern Income Charge Act, 1928 (refunding).....	40,426,890 40
	<u>\$ 120,000,000 00</u>

Reference should also be made to two other guaranteed issues which fall outside the 1929 railway fiscal year but within that of the Government. An issue of \$18,000,000 4½ per cent Dominion Guaranteed Bonds of the Canadian National Railway Company matured on February 15, 1930, and was provided for by the issue of a like amount of 5 per cent forty-year bonds, guaranteed under the Canadian National Refunding Act of 1929.

Under legislation passed in 1927, an expenditure not exceeding \$10,000,000 was authorized in connection with the establishment by the Canadian National (West Indies) Steamships, Limited, of a mail, passenger and freight steamship service between Canada and the West Indies. The cost of five new ships and the expenses of converting vessels transferred from the Merchant Marine fleet were financed during construction by bankers' loans. As of March 1, 1930, an issue of five per cent twenty-five year bonds amounting to \$9,400,000 was made and guaranteed, this being the amount necessary to provide for the capital cost of establishing the service. The temporary bank loans have been paid off. Both these issues were sold by tender to the highest bidder.

HARBOUR COMMISSIONS

During the fiscal year, the Treasury has been called upon to finance capital expenditures of the several Harbour Commissions, amounting to \$10,436,000. Details of the loans made to them are shown in the statement which I now place on record.

LOANS TO HARBOUR COMMISSIONS IN 1929-30

Montreal Harbour Commission.....	\$ 4,336,000	
Less matured loan repaid.....	1,000,000	
		\$ 3,336,000
Quebec Harbour Commission.....		2,821,000
Three Rivers Harbour Commission.....		136,000
Chicoutimi Harbour Commission.....		815,000
Saint John Harbour Commission.....		1,711,000
Halifax Harbour Commission.....		1,272,000
Vancouver Harbour Commission.....		345,000
		<u>\$ 10,436,000</u>

During the year, the Board of Audit, upon direction of the Treasury Board, made investigations into the financial affairs of the various harbour commissions. Reports have been received from the Board and tabled in the House. Some recommendations are made, particularly with respect to provision for sinking funds and replacements, which will have the attention of the Government and Commissions concerned.

CANADIAN FARM LOAN BOARD

The Canadian Farm Loan Act authorizes the Government to provide an initial capital not exceeding \$5,000,000 for the operations of the Board, and also requires the Dominion to subscribe for capital stock to the extent of five per cent of the loans outstanding. Initial capital paid by the Dominion Treasury to the Board in 1929-30, the first year of the Board's operations, amounted to \$2,400,000, and subscriptions to capital stock to \$59,023.

TRADE

The past fiscal year was marked by a decline of \$244,000,000 in the value of our visible exports. In the trade between Canada and the countries of South America there were increases in both imports and exports. There was a decrease in the unfavourable visible trade balance between Canada and the United States of \$35,800,000 during the fiscal year. There was no material change in the trade with Africa, but both imports and exports decreased between Canada and the Asiatic countries. No appreciable increase is to be noted in the imports from either Great Britain or the European countries, but major decreases in transatlantic exports reduced the visible trade balance with that area. In all, the preliminary statistics for the last fiscal year show imports to the value of \$1,248,200,000, of which 429 millions entered duty free. The exports were valued at \$1,144,900,000, thus leaving an adverse balance in visible trade of \$103,300,000.

Canada's largest volume of trade continues to be with the United States. During the year our total imports from that country decreased \$20,500,000, as compared with the previous year, while Canada's total exports to the Republic increased \$15,300,000.

The decrease in exports to the United Kingdom and the European countries is apparently in grains. Total exports to the United Kingdom decreased 148 millions of dollars, but during the period our exports of grain to the United Kingdom decreased by 138 millions of dollars. The same influences have affected the sales to the continent of Europe. There was, in comparison with the previous year, a decrease of 80 million dollars in the value of our exports to the continent, but the decrease in value of exports of grains amounted to \$81,000,000. In consequence, as there are still large quantities of grain available for marketing, it is reasonable to anticipate a gradual readjustment of our trade balance with the United Kingdom and Europe.

In comparing the imports from all countries, a large increase is to be found in the petroleum group, owing to imports of crude petroleum having increased by over \$13,000,000. Another increase among specific groups was in electrical apparatus where imports expanded by over twelve million dollars. Principal import decreases in specific group sections include the automotive vehicle group which fell off by \$28,000,000, and farm implement imports by \$10,000,000.

On the export side three groups show material depreciation. Grains were down \$243,000,000; flour exports decreased by \$20,000,000, and dairy products by \$8,000,000. On the other hand among the increases in exports are: Farm implement exports which increased by \$2,500,000; exports of paper and its products were up \$3,000,000; aluminum and its products \$6,800,000; copper and its products increased by \$11,000,000 and precious metals by nearly twenty-two millions.

A study of the records shows that when cereal crop items are separated, the past year maintained a steady level in volume of exports of goods. It also emphasizes the development in the mining industry, which is demonstrated by a study of the imports of certain classes of mining machinery, which were recently given favourable treatment by this House, and which increased to over \$11,000,000 in the period under review.

During recent years the growth in production in agriculture, lumbering, mining and manufacturing, has been supplemented by a new activity which is usually termed tourist business. Various estimates are made as to the money spent by tourists in Canada. Some estimate that it was in excess of \$300,000,000 last year. The exact amount does not concern us at the moment, the more important phase being the continued growth of this form of trade and its development to a higher standard. We have magnificent national parks and excellent transportation facilities. No country in the world has better hotel service than Canada, and each year substantial additions are made. Attention has been directed recently to the sales opportunity represented by this tourist traffic. Is there any reason why trade in quality goods should not be increased? Many commodities can be purchased in Canada more cheaply than in the countries from which the tourists come. The provincial and the municipal authorities, the transportation companies and the Dominion Government may co-operate and bring tourists to the doors of Canadian shops; after that, success depends on the initiative of the retailer and the maker of the goods offered for sale. With this seasonal influx of eighteen million visitors, it should be our aim to develop an extensive market and thus enlarge the benefits of the tourist trade.

INCOME TAX

Turning now to taxation matters, in connection first with Income Tax, it is proposed that the corporation rate of tax shall be paid in respect of undistributed income when such undistributed income is received by a corporation on the sale or winding up of another corporation.

It is also proposed that the corporate rate of taxation shall be imposed on family corporations in respect of the interest therein of non-resident shareholders and also that directors, officers and employees of a Canadian company who reside abroad shall be taxable in respect of the dividend and interest income received from the company.

A further amendment provides for exemption from Income Tax for bona fide Co-operative Companies and Associations.

Government or other like annuities are to be exempt from Income Tax to the extent of Five Thousand Dollars.

It is proposed also that an exemption of Five Hundred Dollars each, the same as for dependent children, be granted for dependent parents, grandparents, brothers, sisters, sons and daughters, who are incapable of self support, owing to mental or physical infirmity.

It is also proposed that donations to any church, university, college, school or hospital in Canada shall be treated as deductions from income up to a maximum of ten per cent of the net income of the taxpayer.

All these Income Tax amendments apply with respect to 1929 income.

TAX ON SALES OF SHARES

A readjustment of the scale of taxation on the sale and transfer of shares is proposed, which will have the effect of materially reducing taxation on shares of low value.

SALES TAX

A further major reduction is proposed in the Sales Tax by reducing it to one-half the present rate. It is estimated that this proposal effects a reduction in taxation of approximately Twenty-Two Million Dollars.

These reductions in taxation constitute a further step in the Government's policy which has been steadily applied for some years past, of reducing the Public Debt and at the same time reducing the burden of taxation.

TRADE AGREEMENTS

Regarding Trade Agreements, I had hoped to be able to announce the definite completion of a Trade Agreement with Newfoundland, following negotiations which took place in Ottawa with the Prime Minister of that Dominion.

Definite final word, however, has not yet been received from Newfoundland, but I hope before this session is concluded to be able to present the proposed agreement to Parliament.

With respect to New Zealand, as already intimated to Parliament, the Government of Canada has proposed to the Government of that Dominion that a direct trade agreement be negotiated to supersede the present arrangement.

We hope to be able to arrange for meetings of representatives of both countries in the near future in order to endeavour to reach a mutually satisfactory agreement. In any event the present arrangement will cease on October twelfth next. Following that date Canada will extend her full British Preference to New Zealand, pending the completion of a direct agreement.

CUSTOMS TARIFF

In connection with the Customs Tariff, an amendment is proposed relating to excise taxes in foreign countries and the valuation for special or dumping duty.

At present excise taxes are not added to cost in valuing goods for duty which come from Great Britain and it is proposed to extend this provision to all countries, the produce of which enters Canada under the Intermediate or any more favourable tariff.

During the past few years, the Canadian people have had every opportunity to be heard in connection with Tariff matters through the establishment of the Tariff Advisory Board. The degree of confidence displayed has steadily grown as is evidenced by the printed records of public hearings. Gradually in past budgets the effects of this system of public enquiry have become apparent and the printed reports of the hearings have facilitated the work of the Government and of this House.

This budget will extend further than ever before revision of the tariff structure based upon inquiries made by the Board.

IRON AND STEEL

Amendments in the wording, structure and rates of the Iron and Steel schedules are the results of months of investigation by the Tariff Advisory Board, involving many public sittings and intensive technical research. This inquiry early revealed that many items were obsolete in wording; that many others

were lacking in accurate and definite description; that the classification and structure of the schedule had not kept pace with modern developments in metallurgy, manufacturing and merchandising; and that the actual rates, in scores of cases, had lost the relationship, one to another, that once marked them.

Active and intelligent leadership in the prolonged inquiry now ended was given by the Tariff Advisory Board, both at the public hearings, which are now a matter of record, and the private research and investigation which had to go hand in hand with the hearing of evidence. Officers of the Board and their experts have won the commendation of the industry for their efficiency and impartiality.

The labours of the Tariff Advisory Board could not have been successful, however, had it not received the active cooperation of all branches of the industry itself. Scores of manufacturers have given ungrudgingly their personal time and the services of their technical officers; importers and jobbers have placed at the disposal of the Board their staffs, warehouses and books; laboratory and research experts have been detailed to assist the Board's own investigators; and no fewer than two hundred different firms, associations and interests participated actively in the weeks of open hearings at which information was being placed on record for Parliament and the Public.

Various government departments—notably those of National Revenue, Mines and the Bureau of Statistics—rendered valuable assistance.

For the first time in the history of tariff-making in Canada, there was publicly presented to the industry a suggested wording for classification purposes, some six thousand copies of which were distributed by the Board before the demands of interested parties were satisfied. This classification was the subject of a final public hearing at which it was considered, item by item, and at which the Board received definite suggestions regarding wording, arrangement and rates of duty.

The Iron and Steel schedule may be said to rank first in the Tariff in length, intricacy and importance. Its relationship to our national life is illustrated by the fact that the industries concerned employ over *one hundred and twenty thousand* people in over *eleven hundred* plants with an aggregate annual payroll of about *One Hundred and Seventy Million Dollars*.

In revising the schedule the Government has kept in mind *first*, the national necessity of maintaining an efficient and self-reliant Iron and Steel industry supplying Canadian consumer demand at reasonable prices, and, *second*, the national desire to facilitate trade, in iron and steel products, with those countries which facilitate export trade from Canada.

These considerations have been kept in mind throughout the schedule but particularly in those sections which cover Crude, Primary and Secondary forms, up to and including the products of the Rolling Mill. Within this range lie the products of Canada's great basic ferrous industries, as well as many others in the production of which Great Britain excels.

It is proposed to implement the recommendation of the Royal Commission on Maritime Claims with respect to Canadian coal used in the manufacture of iron or steel.

Realizing that Canada is now producing in huge quantities ingots, billets, blooms and slabs of steel, we have adjusted the duties thereon to facilitate the further development of the native Iron and Steel industry. At the same time reductions in the British Tariff rates are provided on special and heavy forms of Iron and Steel and on those primary products which Great Britain is equipped to produce. The internal economy of the industry is such that practically the entire incidence of the increases proposed in respect of the primary forms will be absorbed by subsequent processors of those forms, before or by the time they reach the stage of Bars and Rods, in the case of which, with one material exception, duties have not been raised, but in which, again, very considerable reductions have been made in the British Preferential tariff rates.

In the case of Structural Steel, an effort has been made to adjust the tariff language and rates to the development in Canadian mills, where larger and more varied shapes are now being rolled than ever before; definite provision has been made for certain weights and shapes now rolled in Canada. On heavy structural sections, considerable reduction has been effected in the British Preferential rate, thus affording British mills a greater chance for business in this Dominion.

Steel Plates are now being rolled in the Dominion and the revised schedule takes cognizance of this fact. Inquiry before the Tariff Advisory Board revealed that the rates formerly effective were out of line with the highly-processed character of the product. This inequity within the schedule has been rectified by increases in the Intermediate and General tariffs, while opportunity to British mills to participate in the Canadian market, especially in those widths and weights of plates in which they excel, is given by the Free listing of such Plates under the British Preferential tariff.

No changes are proposed as regards Black Sheets and but one increase, in the General Tariff, is suggested on Cold Rolled Steel.

Hot Rolled Strip is not made in Canada and adjustments in rates are proposed which should divert to Great Britain a large part of the Canadian trade in both light and heavy gauges of this material.

Most flat forms which are coated, dipped or similarly finished are grouped, in the revised schedule, with increased rates under the General tariff.

Reductions under all tariffs are proposed on Flat forms which are painted or coated with enamel. In this connection, it should be pointed out that provision is made for a duty on Sheets coated with tin (so-called "Tinplate") on the same basis as applies to all other coated forms.

The existing provision of duty-free sheets for galvanizing is widened to cover sheets for dipping in any metal, but is so worded as to expire on December thirty-first next, after which all "dippers" of sheets will pay, on their raw materials, rates of duties apportioned to those applying on their finished products.

The rates on corrugated sheets are reduced under all tariffs, while sheets to be used as bases for enamelling, and also blue polished sheets are given lowered rates under the British Preferential and Intermediate tariffs.

Saw steel is a commodity which Great Britain is eminently fitted to produce. Opportunity is opened to her mills through the rates now proposed on untempered and tempered steels for saw-making, in both of which the spread in favour of British products is materially widened.

Skelp for pipe making is an import of huge proportions. It is not being rolled in Canada and heretofore has enjoyed low rates under all tariffs. In order to encourage Great Britain to supply the Canadian demand, skelp is made Free under the British Preferential tariff. Parliament is also asked to sanction a provision for higher rates which *may* be imposed should Canadian mills enter the skelp-making field. Should such higher rates become effective, they are such as to maintain a material spread in favour of skelp from Great Britain and involve the same rate as now applies under the British Preference.

The schedule covering Pipes and Tubes has been reworded and reclassified, a prime object being simplification of the present items. Rates of duties are little altered; duties are imposed on Butted Tubing and increased on Cast Iron Pipe except under the British Preferential tariff.

The Wire, Spring and Chain schedules are reworded and in the revision of rates extensions of the British Preference are provided upon such commodities as:

- Wire Rope or Cable
- Galvanized Wire
- Covered Wire
- Wire Cloth
- Wire Netting
- Springs for Railway Vehicles.

Wire Fencing of certain gauges is made Free under the British Preferential tariff, as is, also, Silent and Roller Chain.

The Machinery section has been reworded and reclassified in a radical manner as regards arrangement, and with certain alterations in rates. Various generic groupings have been devised, notably: Agricultural, Mining, Lumbering, Textile, Printing, Office, and Household Machinery, with improved and more orderly sequence of items. In *Agricultural* machinery, *all items* are made Free under the British Preferential tariff and such tractors as do not now enter free are reduced under all tariffs. Complete parts of all tractors are reduced under all tariffs. Among the implements now made Free under the British Preferential Tariff, are the following:

- Milking Machines
- Pasteurizers and Dairy Equipment
- Plows
- Rollers
- Spraying and other horticultural equipment
- Hay Loaders and Tedders
- Grain and Hay Grinders and Crushers
- Potato diggers and planters
- Incubators and Brooders
- Hay Presses
- Scythes
- Sickles
- Rakes and Forks
- Separators
- Fanning Mills
- Peaviners
- Cornhuskers
- Windmills
- Electric-power Generators.

In *Mining* machinery the items have been revised in accordance with views expressed by both manufacturers and consumers at sittings of the Tariff Advisory Board.

The *Lumbering* machinery items have been redrafted to meet the unanimous views of producers and users, as expressed to the Tariff Advisory Board.

Material reductions under all tariffs have been made in machinery and equipment for use in *Printing*; and the entire list is made free under the British Preferential Tariff.

In *Office* machinery, reductions under the British Preferential Tariff are made on pieces of equipment which Great Britain can produce, such as:

- Typewriters
- Dictaphones
- Teletypewriters
- Calculating machines.

Under *Household* machinery, there are numerous reductions: Washing machines are made Free under the British Preferential Tariff and reduced under all tariffs; vacuum cleaners and polishers, domestic refrigerators, wringers and sewing machines are reduced under all tariffs.

Under *Miscellaneous Machinery*, Fire Engines and fire extinguishers, equipment for carbonizing lignite coal, for tanning and embossing leather, machinery for the manufacture of fish meal, stock and poultry food and fertilizers, and also equipment for use in the Ceramic industries are made free or granted material reductions.

Construction machinery and equipment, such as is used in the making and maintenance of highways is given a definite place in the schedules, is made Free under the British Preferential tariff and is reduced under all tariffs. Such machinery formerly dutiable and now Free under the British Preferential rate includes:

- Concrete and Asphalt Road Machines
- Cranes
- Shovels
- Back-fillers
- Steam and Air-Driven Pile Hammers
- Turntables.

All other Machinery—including Engines and Boilers and Electrical apparatus—imports of which amount to scores of millions of dollars, and a great part of which is *machinery of production, not procurable in Canada*, is divided into two classes—made in Canada and not made in Canada; the former group is slightly increased under the General Tariff; the latter is reduced under all tariffs and made free under the British Preference. Among the machinery and equipment in this latter class which formerly was dutiable and is now made Free under the British Preferential tariff, are included:

- Air Compressing machinery
- Cranes and Derricks
- Iceing and Refrigerating Machinery
- Metal Working Machinery

Pulp and paper mill machinery
 Power Pumps and Parts
 Steam and other Shovels
 Steam Boilers
 Internal Combustion Engines
 Steam Engines
 Switches and Switchboards
 Spark Plugs and Magnetos
 Rheostats, Controllers and Meters
 Fuses and Fuse Plugs.

Among the *miscellaneous iron and steel commodities* which will now enter Free or under a materially widened British Preference are the following:

Nuts and Bolts
 Screws
 Tools of Precision
 Containers for Food Products
 Bathtubs and Lavatory Equipment
 Wheelbarrows, Trucks, etc.
 Drays and Sleighs
 Buggies and Cutters
 Children's Carriages and Sleds
 Hand Pumps
 Engines for Fishing Vessels
 Aircraft and Aircraft Engines
 Guns and Rifles
 Steel Wool
 Skates
 Needles
 Frames for Purses
 Safes
 Mathematical Instruments
 Card Clothing
 Two-colour Printing Plates.

Equipment for cooking or heating using coal or wood, gas, electricity or oil, is made free under the British Preferential tariff and there are reductions of the British rates on:

Electric Light Fixtures
 Electric Light Bulbs
 Lamp Shades
 Gas Meters
 Flashlights
 Headlights
 Enamelled Hollow-ware
 Hollow-ware, plain
 and Tinware for shipping milk or cream.

We have decided to make free of duty under all tariffs a large range of *hospital and sick room supplies* including:

- Syringes
- Catheters
- Parts of Anaesthetic Apparatus
- All hospital sterilizers
- Surgical Suction Apparatus
- Chloroform
- Ethyl Chloride
- Operating Room Lights.

The Iron and Steel schedule is now an entity, compact and orderly, consisting of a single group of three hundred and twenty-five items. I have not attempted to refer in detail to all individual commodities affected, but only those of greatest interest. Details of each item will, of course, be dealt with in Committee of Ways and Means.

Summarizing numerically I may say that under the Iron and Steel schedule General Tariff rates have been *reduced* on sixty-six items and *increased* on forty.

Under the Intermediate Tariff, the *reductions* number eighty-six, and the *increases* twenty-four.

Under the British Preferential Tariff, the rates have been *increased* in eight cases and *reduced*, or made *Free*, in one hundred and fifty-two. Prior to this Budget the number of items in the Iron and Steel schedule which were Free under the British Preferential Tariff was ninety-seven; this group of Free items has been increased in number to one hundred and seventy.

FRUITS AND VEGETABLES

In revising the Customs Tariff on Fruits and Vegetables the Government has given serious consideration to the representations of growers and consumers, as presented on several occasions before the Tariff Advisory Board. The irregular nature of the severe competition which Canadian producers frequently face from the earlier-maturing crops of other countries has been weighed in the light of various suggested remedies, most of which were found to have inherent defects, a fact long since recognized by the growers themselves. Seasonal tariffs, for instance, are not applicable to a country such as Canada, with its extremes of distance, latitude and climate.

After careful study of the situation from all angles, we have decided to apply to Fruits and Vegetables a combination of specific and ad valorem duties; this combination will, it is

believed, meet the urgent need of the growers during those periods when they suffer from acute instability of prices and, at the same time, guarantee to consumers, at all seasons of the year, supplies of these products at reasonable prices.

The ad valorem rate on Fresh Vegetables is retained at thirty per cent under the General Tariff and specific minimum duties will be effective, under the General Tariff, on all except Green Peas and Green Beans.

All Fresh Vegetables of domestic character are made Free of duty under the British Preferential Tariff. In taking this action, we have had in mind the growing ability of Bermuda and the West Indies to supply the Canadian market during the Canadian off-season, a possibility which is rendered more feasible than before, now that Canada has her own direct steamship connection with these islands, employing vessels which are specially built for efficient transportation of perishable commodities.

Small increases in the General Tariff, accompanied by material reductions in the British Preferential rates are made in Canned Vegetables, while extensions of the existing British Preference are provided in Dried and Desiccated Vegetables, Extracts, Sauces, Pastes and Soup.

An ad valorem rate of twenty-five per cent has been applied to all Fresh Fruits of domestic character, imported under the General Tariff with specific minimum rates effective under the general tariff.

All Fresh Fruits are to be granted Free entry under the British Preferential tariff; here again the Government has kept in mind the possibilities of greatly extended trade with Bermuda and the West India Islands and has taken another step in the direction commenced two years ago when Free entry was accorded bananas imported direct from the islands. So far as possible, Canada desires to purchase from these British islands to the south those Fresh Fruits which they are capable of supplying to this market.

The Free listing of Fresh Fruits and Vegetables has added thirty-two items to the total number in our schedules which are Free under the British Preferential tariff; the total number of such Free items in the entire Fruit and Vegetable schedule is now forty-nine as against ten immediately prior to this revision. We are confident that this further expression of Canada's desire to develop goodwill and improve trade with Bermuda and the British West Indies will be appreciated and will result in greater opportunity for Canadian exports to those Islands.

BEANS

Following an inquiry by the Tariff Advisory Board into rates upon Field Beans, it has been decided to increase the Intermediate and General tariffs on this product to one-and-a-half cents and two cents per pound respectively. Beans entering under the British Preferential tariff will, in the future, be free.

TEA

Tea now carries a duty of seven cents per pound under the British Preference. It is proposed to make this article of wide general consumption in Canada Free under the British Preference and also to lower the Intermediate rate of duty.

PORCELAIN AND CHINAWARE

Bearing in mind that Porcelain and Chinaware bulk very large in our import trade and that Great Britain has long held a high place in quality production of these articles which are necessities in every Canadian household, we have decided to accord Free entry under the British Preferential tariff to all Tableware of China, Porcelain, White Granite, or Iron Stone. The General tariff rate on these products has been slightly increased.

LIVE ANIMALS AND MEATS

Live Animals and Meats, other than fresh or canned Meats, are to be Free under the British Preferential tariff and reductions have been made under all tariffs on feeds such as Soya Bean Meal and Cotton Seed.

BUTTER

Following the hearing before the Tariff Advisory Board relating to Butter, the Government has carefully considered the representations of the producers and as a result proposes an increase in rates of duty on butter to four cents British Preference, six cents Intermediate and seven cents General Tariff.

MALT AND MALT PRODUCTS

Consideration has been given to the effects of imports of Malt and Malt Products in displacing the malting in Canada of Canadian Barley and it has been decided to increase the General Tariff rate on Malt and Malt Extracts, decreasing, at the same time, the rates under the British Preferential Tariff. The General rates on Barley have been increased proportionately.

INVERT SUGAR

Provision has been made for Invert Sugar at rates proportionate to those on Refined Sugar.

BELTING LEATHER

The General tariff rate on highly processed Belting Leather has been increased to the level of the rate now effective on Leather Belting.

MISCELLANEOUS

There have existed in our Tariff, for years, many items carrying rates of duty in the British Preferential column, but relating to commodities in which none of the various British countries has been an effective trader. Some of these items represent materials or articles in which, for the present at least, British countries may continue to be more or less ineffective factors; others are clearly of a nature in which a wider preference may be of real value in promoting inter-Empire trade.

We have decided, therefore, to make Free under the British Preferential tariff a further group of fifty items of this class.

COUNTERVAILING DUTIES

There are certain commodities which are or will become of double significance in Canada's trade with the world, both as imports and exports. On such commodities our policy has been, and is, to avoid extreme rates of duty, and we propose, regarding these products, to maintain in general the existing rates of duty.

It has been decided, however, to embody within the wording of a limited number of items of this class provision for a "countervailing duty" whereby Canada, while not generally raising its schedule rates, imposes upon such products from another country rates equivalent to those imposed by that country upon the identical Canadian product, where these are higher than the rates enumerated in the Canadian Tariff schedule. This means that other countries who both buy from and sell to us these commodities, have it in their own power, by reciprocal action on their part, to enable us to reduce duties to the level of the rates stated in our tariff.

Provision for countervailing duty is now made effective in the case of:

- Potatoes
- Soups and Soup Preparations
- Livestock
- Fresh Meats
- Cured and Pickled Meats
- Butter
- Eggs in the Shell
- Frozen Eggs
- Frozen Egg Albumen
- Wheat
- Wheat Flour
- Oats
- Oatmeal
- Rye
- Cut flowers
- Cast Iron Pipe

This tariff revision will involve consideration of a total of four hundred and ninety-five separate tariff items.

I purpose at the conclusion of this address to table the resolutions necessary to enable the Committee of Ways and Means to deal with each item.

For the convenience of Honourable Members arrangements are being made to print a full list of the tariff changes together with rates which were effective on each item until to-day.

The changes in rates are numerous and complex and I have not attempted to refer to all changes in detail. Summarizing numerically the present budget Tariff proposals involve under the General Tariff, increases in rates on 54 Items and Decreases on 46; under the Intermediate Tariff, increases in rates on 35 Items and decreases on 98; under the British Preferential Tariff, increases in rates on 11 Items and decreases on 270.

When this revision is completed the Canadian Customs Tariff will consist of 1188 Items of which 589 will be Free under the British Preference. The changes proposed have the effect of greatly increasing the British Preference in the Canadian market.

The importance of this enlargement of the Preference is indicated by the fact that Canada imported last year over Two Hundred Million Dollars worth of the commodities on which we are now increasing the British Preference.

The tariff changes now made are designed to serve what we believe to be the best interests of the Canadian people.

It must never be forgotten that a large and increasing proportion of our producers and manufacturers are vitally interested in the maintenance of friendly markets for their products outside of Canada. Indeed, our national well-being depends largely upon exporting freely those commodities which we produce greatly in excess of our own needs. This budget is frankly framed to enable us to buy more freely from those countries which buy from us most freely those commodities which are of vital importance to us, and in the confident belief that by this means we shall help to develop and stabilize export markets for our surplus products.

Canada will not engage in a tariff war with any country. The world shows at the present time too many examples of disaster following such a course. As a great exporting nation our course must be the contrary one of facilitating trade with those who facilitate trade with us. Those who raise prohibitive barriers against our products entering their markets must expect that we will extend favour to our own good customers rather than to them. I speak in no spirit of retaliation. I would much rather extend lower tariff favours to those who extend them to us than to impose prohibitive tariffs in return for like treatment.

Lower tariffs to those who buy most freely from us makes for trade extension and wider markets for our products, while prohibitory duties to meet prohibitory duties generally applied would constantly tend to restrict our export markets.

In studying these trade matters in detail it is evident that more British goods can be sold in this country, having regard to the tariff preference we have granted in the past and which is now being much further extended. Opportunity undoubtedly exists along many lines, but in modern commerce the buyer does not seek the seller.

The seller, even with the advantage of the British Preference, must seek the buyer in Canada through sales and service organizations comparable with those of his effective competitor.

These tariff favours to those who favour our products are not the result of any bargain with any other country but of an attitude in international relations which we believe to be mutually beneficial and are an expression of the spirit in which Canada will approach the Imperial Economic Conference in a few months time. In other words we do not intend to meet the other countries of the British Commonwealth of Nations in a spirit of petty bargaining but rather in the broad spirit of

willingness to become in ever increasing measure good customers to those who treat us in like manner. This is the spirit in which we desire to meet all nations, but we believe that within the British community of nations lies the greatest measure of opportunity for mutual development of trade because of our common heritage, kindred institutions and a common patriotism.

RESOLUTIONS

As adopted by the House of Commons and embodied in Bills given Royal Assent on May 30th, 1930.

THE CUSTOMS TARIFF

1. Resolved, That it is expedient to amend the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, by repealing subsections (c), (d), (e), (i), (l) of section two thereof and by substituting the following therefor:

- (c) "hoop, band and strip" when applied to metals mean flat forms not more than fourteen inches in width and less than .1875 inch in thickness;
- (d) "in diameter" when applied to pipes and tubes means the actual inside diameter;
- (i) "plate" when applied to metals means a rectangle, circle or sketch as cut in a plate mill, more than fourteen inches in width and .1875 inch or more in thickness, with variations from such thickness not exceeding .015 inch;
- (l) "sheet" when applied to metals means a rectangle more than fourteen inches in width and less than a plate in thickness;

2. Resolved, That the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, be amended by repealing subsection two of section six thereof and by substituting the following therefor:

(2) Excise duties or excise taxes shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the British Preferential Tariff, Intermediate Tariff or any more favourable tariff.

2A. Customs duties of the United Kingdom shall be disregarded in estimating the market value of goods for the purposes of special duty when the goods are entitled to entry under the Intermediate Tariff or any more favourable tariff and are bottled in bond in the United Kingdom and imported direct therefrom.

3. Resolved, That Schedule A to the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928 and chapter thirty-nine of the Acts of 1929, be further amended by striking thereout tariff items 5, 6, 7, 8, 10, 14, 15, 16, 18, 28a, 36, 37, 38, 47, 49, 50, 52, 53, 56, 57, 58, 59, 60, 60a, 61, 61a, 63a, 67, 69, 83, 83a, 84, 85, 86, 87, 87a, 87b, 88, 89, 90,

90a, 90b, 90c, 90d, 91, 92, 93, 94, 95, 96, 97, 97a, 98, 99, 99a, 100, 101a, 101aa, 101b, 102, 105, 105a, 106, 109, 139, 141, 148, 149, 167, 168, 183, 200, 202, 207, 235, 235a, 236a, 237, 262, 283, 287, 289, 293, 296, 302, 306, 306a, 311, 313, 315a, 344, 344a, 345, 345a, 365, 366, 369, 373, 374, 375, 375a, 375b, 376, 377, 378, 378a, 379, 379a, 380, 381, 382, 383, 384, 384a, 384b, 384c, 385, 386, 387, 387a, 388, 389, 390, 391, 392, 393, 393a, 394, 395, 396, 397, 398a, 399, 400, 401, 402, 403, 403a, 404, 405, 406, 407, 408, 409, 410, 410a, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 433a, 434, 435, 436, 437, 438, 438e, 439, 440, 441, 441a, 442, 443, 444, 445, 445a, 445b, 446, 446a, 446b, 446c, 447, 447a, 447b, 448, 448b, 449, 450, 450a, 451, 451a, 452, 453, 453a, 453b, 453c, 453d, 453e, 453f, 453g, 453h, 453i, 453j, 454, 454a, 455, 456, 456a, 457, 458, 459, 460, 460a, 460b, 460c, 460d, 460e, 460f, 461, 461a, 462, 462a, 463, 464, 465, 466, 466a, 467a, 468, 468a, 469, 469a, 469b, 470, 471, 471a, 472, 473, 474, 475, 476, 476a, 477, 478, 478a, 479, 480, 481, 482, 483, 486, 486a, 487, 491, 492, 494, 494a, 498, 502b, 502c, 502d, 506a, 513, 516, 517, 535a, 577, 584a, 588a, 589, 590, 590a, 590b, 590c, 591, 591a, 592, 593, 594, 595, 596, 605, 611b, 636, 637, 649, 650, 650a, 657, 657b, 658, 660, 661, 665, 665a, 670, 670a, 671, 671a, 672, 672a, 676, 677, 688, 689, 689a, 689b, 698a, 706, 716, 719, 722, 725, 726, 729, 730, 736, 737, 745, 746, 748, 749, 751, 767, 770, 775, 780, the several enumerations of goods respectively, and the several rates of duties of customs, if any, set opposite each of said items, and by inserting the following items, enumerations and rates of duty in Schedule A:—

Tariff Item		British Preferential Tariff	Inter- mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter- mediate Tariff	General Tariff
5	Animals, living, n.o.p. Provided that, if any country imposes upon such animals produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such animals entering Canada from such country.	Free	22½ p.c.	25 p.c.	5	15 p.c.	22½ p.c.	25 p.c.
6	Live hogs..... per pound Provided that, if any country imposes upon live hogs produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such hogs entering Canada from such country.	Free	1½ cts.	1½ cts.	6	1 cent	1½ cents	1½ cents
7	Meats, fresh, n.o.p. per pound Provided that, if any country imposes upon such goods produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such goods entering Canada from such country.	2 cts.	2½ cts.	3½ cts.	7	2 cents	2½ cents	3½ cents
8	Canned meats, poultry or game; extracts of meat and fluid beef, not medicated.....	15 p.c.	25 p.c.	27½ p.c.	8	17½ p.c.	25 p.c.	27½ p.c.
10	Meats, n.o.p. per pound Provided that the weight of a barrel of pork for duty purposes shall not be less than two hundred pounds; provided, also, that if any country imposes upon such goods produced in, and imported from, Canada rates of higher duty than are enumerated in this item, equivalent rates of duty shall be imposed on such goods entering Canada from such country.	Free	1½ cts.	2 cts.	10	1½ cents	1½ cents	2 cents
14	Tallow.....	Free	17½ p.c.	20 p.c.	14	15 p.c.	17½ p.c.	20 p.c.
15	Beeswax.....	Free	7½ p.c.	10 p.c.	15	5 p.c.	7½ p.c.	10 p.c.
16	Eggs in the shell, per dozen..... Provided that, if any country imposes upon eggs in the shell, produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon such commodities entering Canada from such country.	2 cts.	2½ cts.	3 cts.	16	2 cents	2½ cents	3 cents
16a	Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared, n.o.p., whether or not sugar or other material be added.....	10 p.c.	25 p.c.	30 p.c.	207 711	5 p.c. 15 p.c.	7½ p.c. 17½ p.c.	10 p.c. 17½ p.c.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
16b	Provided that, if any country imposes upon frozen eggs, frozen egg yolk, or frozen egg albumen, produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon such commodities entering Canada from such country. Eggs, egg yolk or egg albumen, dried, evaporated, desiccated, or powdered, whether or not sugar or other material be added.....	10 p.c.	25 p.c.	30 p.c.	711 207 231 18	15 p.c. 5 p.c. 7½ p.c. 4 cents 3 cents	17½ p.c. 7½ p.c. 5 cents 4 cents	17½ p.c. 10 p.c. 6 cents 4 cents
18	Butter.....per pound Provided that, if any country imposes upon butter produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon butter entering Canada from such country.	4 cts.	6 cts.	7 cts.				
28a	Tea imported direct from the country of growth and production, and tea purchased in the United Kingdom, when in wrappings, car tons or other packages of more than five pounds weight each.....per pound Provided that tea shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister that such tea has been produced wholly in the British Dominions, colonies and possessions, and not otherwise.	Free	9 cts.	10 cts.	28a	7 cents	10 cents	10 cents
36	Compressed yeast, in bulk or mass of not less than fifty pounds.....per pound	Free	2½ cts.	3 cts.	36	2 cents	2½ cents	3 cents
37	Compressed yeast, in packages weighing less than fifty pounds, the weight of the package to be included in the weight for duty.....per pound	Free	5 cts.	6 cts.	37	4 cents	5 cents	6 cents
38	Yeast cakes, the weight of the package to be included in the weight for duty.....per pound	Free	5 cts.	6 cts.	38	4 cents	5 cents	6 cents
47	Beans, n.o.p., per pound.....	Free	1½ cent	2 cents	47	15 cents	22½ cents	25 cents
49	Buckwheat, per bushel.....	Free	12½ cents	15 cents	49	10 cents	12½ cents	15 cents
50	Buckwheat meal or flour, per one hundred pounds...	Free	45 cents	50 cents	50	35 cents	45 cents	50 cents
52	Barley, n.o.p., per bushel.....	Free	22½ cents	25 cents	52	10 cents	12½ cents	15 cents
53	Cornmeal, per barrel.....	Free	22½ cents	25 cents	53	20 cents	22½ cents	25 cents
56	Oats, per bushel..... Provided that, if any country imposes upon oats produced in, and imported from, Canada rates of	Free	9 cents	10 cents	56	7 cents	9 cents	10 cents

	duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon oats entering Canada from such country.							
57	Oatmeal and rolled oats, per one hundred pounds.... Provided that, if any country imposes upon oatmeal or rolled oats produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon oatmeal or rolled oats entering Canada from such country.	Free	50 cents	60 cents	57	40 cents	50 cents	60 cents
58	Rye, per bushel..... Provided that, if any country imposes upon rye produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon rye entering Canada from such country.	Free	9 cents	10 cents	58	7 cents	9 cents	10 cents
59	Rye flour, per barrel.....	Free	45 cents	50 cents	59	33 cents	45 cents	50 cents
60	Wheat, per bushel..... Provided that, if any country imposes upon wheat produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon wheat entering Canada from such country.	Free	12 cents	12 cents	60 60a	Free 8 cents	Free 12 cents	Free 12 cents
61	Wheat flour and semolina, per barrel..... Provided that, if any country imposes upon wheat flour or semolina produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed upon wheat flour or semolina entering Canada from such country.	Free	50 cents	50 cents	61 61a	Free 30 cents	Free 50 cents	Free 50 cents
63a	Rice bran.....	Free	17½ p.c.	17½ p.c.	63a	12½ p.c.	17½ p.c.	17½ p.c.
67	Macaroni and vermicelli, per one hundred pounds...	Free	\$1.00	\$1.25	67	75 cents	\$1.00	\$1.25
69	Hay and straw, per ton.....	Free	\$1.75	\$2.00	69	\$1.65	\$1.75	\$2.00
79b	Flowers, natural, cut, whether in designs or bouquets, or not..... Provided that, if any country imposes on such goods produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such goods entering Canada from such country.	Free	Free	25 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
83	Potatoes, including sweet potatoes: (a) In their natural state..... (b) Dried, desiccated or dehydrated..... Provided that if any country imposes a duty on potatoes grown or processed in and imported from Canada, an equal duty shall be imposed on potatoes coming into Canada from such country.	Free Free	Free Free	Free Free	83 83a 84	Free 20 cents 15 p.c.	Free 35 cents 30 p.c.	Free 35 cts. per cwt. 30 p.c.
84	Onions, in their natural state, including onions grown with tops, shallots, and onion sets, the weight of the packages to be included in the weight for duty.	Free	30 p.c.	30 p.c.	87a	Free	30 p.c.	30 p.c.

	per pound.						
	(i) Lettuce.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	Provided that when imported under the General Tariff rate, from April 1 to October 31, inclusive, the duty shall be not less than one and one-half cents per pound.						
	(j) Parsley.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	(k) Peas, green.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	(l) Rhubarb.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	Provided that when imported under the General Tariff rate, from March 1 to May 31, inclusive, the duty shall be not less than one cent per pound.						
	(m) Spinach.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	Provided that when imported under the General Tariff rate, from May 1 to October 31, inclusive, the duty shall be not less than one cent per pound.						
	(n) Tomatoes.....	Free	27½ p.c.	30 p.c.	85	20 p.c.	27½ p.c. 30 p.c.
	Provided that when imported under the General Tariff rate, from June 1 to October 31, inclusive, the duty shall be not less than two cents per pound.						
	(o) Watercress and whitloof or endive.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
	(p) N.o.p.....	Free	27½ p.c.	30 p.c.	87	15 p.c.	27½ p.c. 30 p.c.
88	Seedlings for replanting:						
	(a) Cabbage.....	Free	Free	Free	711	15 p.c.	17½ p.c. 17½ p.c.
	(b) Cauliflower.....	Free	Free	Free	711	15 p.c.	17½ p.c. 17½ p.c.
	(c) Onion.....	Free	Free	Free	87b	Free	Free
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.	Free	1½ cents	1½ cents	86	1 cent	1½ cents 1½ cents
	(b) Corn and tomatoes, per pound.....	Free	1½ cents	2 cents	86	1 cent	1½ cents 1½ cents
	(c) Peas, per pound.....	1 cent	1½ cents	2 cents	86	1 cent	1½ cents 1½ cents
	(d) N.o.p.....	Free	27½ p.c.	30 p.c.	86	1 cent	1½ cents 1½ cents
90	Vegetables, prepared or preserved:						
	(a) Dried, desiccated or dehydrated, including vegetable flour, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.	711 87	15 p.c. 15 p.c.	17½ p.c. 27½ p.c. 17½ p.c. 30 p.c.
	(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.	88	25 p.c.	32½ p.c. 35 p.c.
	(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds.....	15 p.c.	32½ p.c.	35 p.c.	88	25 p.c.	32½ p.c. 35 p.c.
	(d) Pastes, hash and all similar products, composed wholly of vegetables or of vegetables and meat or fish or both, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.	86 8 123	1 cent 17½ p.c. 17½ p.c.	1½ cents 25 p.c. 27½ p.c. 1½ cents 27½ p.c. 30 p.c.
91	Soups, soup rolls, tablets, cubes or other soup preparations, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.	8	17½ p.c.	25 p.c. 27½ p.c.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
92	Provided that, if any country imposes upon such goods produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such goods entering Canada from such country.							
	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:							
	(a) Apricots.....	Free	15 p.c.	20 p.c.	97	35 cents	45 cents	50 cents
	Provided that when imported under the General Tariff rate, from June 15 to August 15, inclusive, the duty shall be not less than one cent per pound.							
	(b) Cherries.....	Free	15 p.c.	20 p.c.	95	1½ cents	1¾ cents	2 cents
	Provided that when imported under the General Tariff rate, the duty shall be not less than two cents per pound.							
	(c) Cranberries.....	Free	15 p.c.	20 p.c.	96	17½ p.c.	22½ p.c.	25 p.c.
	Provided that when imported under the General Tariff rate, the duty shall be not less than two and one-half cents per pound.							
	(d) Peaches.....	Free	15 p.c.	20 p.c.	102	67 cents	90 cents	\$1.00
	Provided that when imported under the General Tariff rate, from July 20 to October 1, inclusive, the duty shall be not less than one and one-quarter cents per pound.							
	(e) Pears.....	Free	15 p.c.	20 p.c.	97	35 cents	45 cents	50 cents
	Provided that when imported under the General Tariff rate, from August 1 to December 31, inclusive, the duty shall be not less than three-quarters of a cent per pound.							
	(f) Plums or prunes.....	Free	15 p.c.	20 p.c.	97a	20 cents	20 cents	30 cents
	Provided that when imported under the General Tariff rate, from July 15 to October 31, inclusive, the duty shall be not less than three-quarters of a cent per pound.							
	(g) Strawberries, raspberries and loganberries.....	Free	15 p.c.	20 p.c.	95	1½ cents	1¾ cents	2 cents
	Provided that when imported under the General Tariff rate, from June 1 to July 31, inclusive, the duty shall be not less than three cents per pound.							
	(h) Berries, edible, n.o.p.....	Free	15 p.c.	20 p.c.	95 90a	1½ cents Free	1¾ cents Free	2 cents Free
	Provided that when imported under the General Tariff rate, the duty shall be not less than							

	two cents per pound.							
	(i) Quinces and nectarines.....	Free	15 p.c.	20 p.c.	97	35 cents	45 cents	50 cents
	Provided that when imported under the General Tariff rate, the duty shall be not less than one cent per pound.							
93	Apples, fresh, in their natural state, the weight of the packages to be included in the weight for duty....	Free	15 p.c.	20 p.c.	92	60 cents	90 cents	90 cents
	Provided that when imported under the General Tariff rate, the duty shall be not less than three-fifths of a cent per pound.							
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty, per pound.....	Free	1½ cents.	2 cents.	100	1½ cents	1½ cents	2 cents
95	Cantaloups and muskmelons, the weight of the packages to be included in the weight for duty.....	Free	15 p.c.	20 p.c.	98	2 cents	2½ cents	3 cents
	Provided that when imported under the General Tariff rate, from July 20 to October 31, inclusive, the duty shall be not less than one and one-half cents per pound.							
95a	Melons, n.o.p., each.....	Free	2½ cents.	3 cents.	98	2 cents	2½ cents	3 cents
96	Fruits, fresh, in their natural state, n.o.p.....	Free	15 p.c.	20 p.c.	96	17½ p.c.	22½ p.c.	25 p.c.
97	Plantains, pineapples, pomegranates, guavas and mangoes.....	Free	Free	Free	90	Free	Free	Free
98	Bananas, when imported from the place of growth by ship, direct to a Canadian port, per stem or bunch.....	Free	50 cents.	50 cents.	90c	Free	50 cents	50 cents
98a	Bananas, n.o.p., per stem or bunch.....	50 cents.	50 cents.	50 cents.	90d	50 cents	50 cents	50 cents
99	Bananas, dried or evaporated, per pound.....	Free	½ cent	½ cent	99a	Free	½ cent	½ cent
99a	Dates and figs, dried; plums and prunes, dried, unpitted; per pound.....	Free	¾ cent	¾ cent	94	40 cents	55 cents	55 cts. per cwt.
99b	Fruits, dried, desiccated, evaporated or dehydrated, n.o.p.....	Free	22½ p.c.	25 p.c.	99	½ cent	¾ cent	¾ cent
					93	17½ p.c.	22½ p.c.	25 p.c.
100	Grape fruit, when imported from the place of growth by ship, direct to a Canadian port, per pound.....	Free	¼ cent	1 cent	101aa	Free	50 cents	\$1.00 per cwt.
100a	Grape fruit, n.o.p., per pound.....	½ cent	1 cent	1 cent	101a	50 cents	\$1.00	\$1.00 per cwt.
102	Limes.....	Free	15 p.c.	15 p.c.	101b	Free	15 p.c.	15 p.c.
105	Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen, per pound.....	1½ cents	2½ cents	3 cents	96	17½ p.c.	22½ p.c.	25 p.c.
					105	1½ cents	2½ cents	2½ cents
					106	2½ cents	3½ cents	3½ cents
105a	Lemon and orange rinds and citron in brine.....	Free	Free	Free	91	Free	Free	Free
105b	Olives and cherries in brine, not bottled.....	10 p.c.	17½ p.c.	30 p.c.	89	20 p.c.	27½ p.c.	30 p.c.
					749	15 p.c.	17½ p.c.	20 p.c.
105c	Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.....	20 p.c.	32½ p.c.	35 p.c.	88	25 p.c.	32½ p.c.	35 p.c.
					88	25 p.c.	32½ p.c.	35 p.c.
105d	Jellies, jams, marmalades, preserves, fruit pastes, fruit butters and condensed mince meats, per pound.....	2½ cents	3½ cents	3½ cents	106	2½ cents	3½ cents	3½ cents
105e	Fruits and peels, crystallized, glace, candied or drained; cherries and other fruits of creme de menthe, maraschino or other flavour.....	22½ p.c.	35 p.c.	35 p.c.	141 and 105 106	½ cent 22½ p.c. 1½ cents 2½ cents	½ cent 35 p.c. 2½ cents 3½ cents	½ cent 35 p.c. 2½ cents 3½ cents

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
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) Apricots, peaches and pears, per pound.....	1½ cents	2½ cents	2½ cents	105	1½ cents	2½ cents	2½ cents
	(b) Pineapples, per pound.....	½ cent	2½ cents	2½ cents	105a	½ cent	2½ cents	2½ cents
	(c) N.o.p., per pound.....	1½ cents	2½ cents	2½ cents	105	1½ cents	2½ cents	2½ cents
109	Nuts of all kinds, n.o.p., including shelled peanuts, n.o.p., per pound.....	1 cent	2 cents	2 cents	109	1 cent	2 cents	2 cents
109a	Peanuts, green, in the shell or not further processed than shelled, per pound.....	Free	1 cent	1 cent	109	1 cent	2 cents	2 cents
135a	Invert sugar, and syrups the product of the sugar cane or beet, and all imitations thereof or substitutes therefor, not including molasses and not including syrups in receptacles of such size that the gross weight of receptacle and contents does not exceed sixty pounds.							
	When the total of reducing sugars after inversion is equivalent to more than fifty-six per centum, but not more than sixty-five per centum of invert sugar, per one hundred pounds.....	68 cents	\$1.23	\$1.23	140 134	35 cents	45 cents	50 cents
	When the total of reducing sugars after inversion is equivalent to more than sixty-five per centum, but not more than seventy per centum of invert sugar, per one hundred pounds.....	74 cents	\$1.33	\$1.33	140 134	35 cents	45 cents	50 cents
	When the total of reducing sugars after inversion is equivalent to more than seventy per centum of invert sugar, per one hundred pounds.....	83 cents	\$1.50	\$1.50	140 134	35 cents	45 cents	50 cents
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p., per one hundred pounds.....	40 cents	55 cents	62½ cents	139	40 cents	55 cents	62½ cents
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied pop-corn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty, per pound.....	½ cent	½ cent	½ cent	141	½ cent	½ cent	½ cent
	and	22½ p.c.	35 p.c.	35 p.c.	and	22½ p.c.	35 p.c.	35 p.c.
148	Cider, not clarified or refined, per gallon.....	Free	5 cents	5 cents	148	5 cents	5 cents	5 cents
149	Cider, clarified or refined, per gallon.....	Free	10 cents	10 cents	149	10 cents	10 cents	10 cents
152b	Grape juice in containers of more than one gallon capacity each.....	17½ p.c.	22½ p.c.	22½ p.c.	152	17½ p.c.	22½ p.c.	22½ p.c.

<p>The Governor in Council may by Order in Council direct that there be substituted for Tariff Item 152b in Schedule A to the Customs Tariff, the enumeration of goods and the rates of duties of Customs set opposite the said item the following:</p>							
152c	Grape juice in containers of more than one gallon capacity each:						
	Testing not more than 1.074 specific gravity at 60 degrees temperature, per gallon.....	20 cents	25 cents	25 cents			
	And in addition thereto, for each increment of 0.01 in specific gravity above 1.074.....	3 cents	3 cents	3 cents			
	From and after the publication of such Order in Council in the Canada Gazette, Tariff Item 152b, as it appears in the said Schedule at the time of the passing of this Act shall be repealed and the provisions of Tariff Item 152c shall be substituted therefor.						
167	Malt, whole, crushed or ground, and malt flour, n.o.p., upon entry for warehouse subject to excise regulations, per pound.....	$\frac{1}{2}$ cent	$\frac{1}{2}$ cent	$\frac{3}{4}$ cent	167	45 cents	45 cents
168	Malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister, per pound.....	3 cents and 25 p.c.	3 cents 30 p.c.	3 cents 35 p.c.	168 and	2 cents 35 p.c.	2 cents 35 p.c.
183	Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada.....	Free	22 $\frac{1}{2}$ p.c.	25 p.c.	183	15 p.c.	22 $\frac{1}{2}$ p.c.
200	Pulp of wood, of straw or of any other vegetable fibre	Free	22 $\frac{1}{2}$ p.c.	25 p.c.	200	15 p.c.	22 $\frac{1}{2}$ p.c.
202	Boot and shoe patterns manufactured of paper.....	Free	12 $\frac{1}{2}$ p.c.	15 p.c.	202	10 p.c.	12 $\frac{1}{2}$ p.c.
207	Blood albumen.....	5 p.c.	7 $\frac{1}{2}$ p.c.	10 p.c.	207	5 p.c.	7 $\frac{1}{2}$ p.c.
208g	Calcium molybdate when imported by manufacturers of steel for use exclusively in the manufacture of steel, in their own factories, under regulations prescribed by the Minister.....	Free	Free	5 p.c.	711	15 p.c.	17 $\frac{1}{2}$ p.c.
232a	Gelatin capsules, empty, when imported for use exclusively in the manufacture or compounding of medicinal and pharmaceutical preparations.....	Free	5 p.c.	7 $\frac{1}{2}$ p.c.	232	17 $\frac{1}{2}$ p.c.	25 p.c.
235	Liquorice paste not sweetened.....	Free	15 p.c.	17 $\frac{1}{2}$ p.c.	235	10 p.c.	15 p.c.
235a	Liquorice in rolls and sticks, not sweetened.....	Free	20 p.c.	22 $\frac{1}{2}$ p.c.	235a	15 p.c.	20 p.c.
236a	Paper refills for sputum-cups; paper pocket sputum cups.....	Free	17 $\frac{1}{2}$ p.c.	20 p.c.	236a	12 $\frac{1}{2}$ p.c.	17 $\frac{1}{2}$ p.c.
237	Celluloid moulded for handles of knives and forks, not bored or otherwise manufactured; moulded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured, and celluloid blanks for lamp shades and for combs.....	Free	7 $\frac{1}{2}$ p.c.	10 p.c.	237	5 p.c.	7 $\frac{1}{2}$ p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
238a	Manufactures of celluloid, viz: hair pins, braid pins, barettes, barette blanks, shoe horns, knitting needles, crochet sets, golf tees; lamp shades, stencilled or painted.....	15 p.c.	32½ p.c.	35 p.c.	711 624 419 435 262	15 p.c. 20 p.c. 20 p.c. 20 p.c. 15 p.c.	17½ p.c. 27½ p.c. 27½ p.c. 27½ p.c. 20 p.c.	17½ p.c. 30 p.c. 30 p.c. 30 p.c. 20 p.c.
262	Olive oil, n.o.p.....	Free	20 p.c.	20 p.c.				
263	Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant constituent by weight...	Free	5 p.c.	10 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
264a	Menthol, natural or synthetic.....	Free	5 p.c.	10 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
264b	Camphor, natural or synthetic, whether refined or not.....	Free	5 p.c.	10 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
276b	Cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities, in their own factories..	Free	Free	Free	748 71a	Free 5 p.c.	Free 10 p.c.	Free 10 p.c.
283	Drain tiles, not glazed.....	Free	17½ p.c.	20 p.c.	283	15 p.c.	17½ p.c.	20 p.c.
287	Tableware of china, porcelain, white granite or iron-stone.....	Free	27½ p.c.	30 p.c.	287	15 p.c.	27½ p.c.	27½ p.c.
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.....	20 p.c.	30 p.c.	35 p.c.	289	20 p.c.	30 p.c.	35 p.c.
293	Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the packages to be included in the weight for duty, per one hundred pounds.....	Free	11 cts.	12½ cts.	293	8 cents	11 cents	12½ cents
296	Flint, ground flint stone; feldspar, crude only; fluor-spar; mica schist; cliff, chalk, china or Cornwall stone, ground or unground, refuse stone, not sawn, hammered or chiselled nor fit for flagstone, building stone or paving.....	Free	Free	Free	296	Free	Free	Free
296a	Magnesite, crude rock.....	Free	Free	Free	296	Free	Free	Free
296b	Magnesite, caustic, calcined, or plastic magnesia.....	Free	20 p.c.	25 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
296c	Magnesite, dead burned or sintered.....	Free	10 p.c.	17½ p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
296d	Feldspar, not further manufactured than ground.....	Free	10 p.c.	15 p.c.	296	Free	Free	Free
302	Lithographic stones, not engraved.....	Free	17½ p.c.	20 p.c.	302	12½ p.c.	17½ p.c.	20 p.c.
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.....	Free	20 p.c.	30 p.c.	306	15 p.c.	20 p.c.	20 p.c.

306a	Building stone, other than marble or granite, sawn on more than two sides but not sawn on more than four sides, per one hundred pounds.....	10 cents	20 cents	22½ cents	306a	10 cents	15 cents	15 cents
311	Slate pencils and school writing slates.....	Free	22½ p.c.	25 p.c.	311	15 p.c.	22½ p.c.	25 p.c.
313	Plumbago, not ground or otherwise manufactured.....	Free	7½ p.c.	10 p.c.	313	5 p.c.	7½ p.c.	10 p.c.
315a	Carbon electrodes exceeding thirty-five inches in circumference or outside measurement.....	Free	20 p.c.	20 p.c.	315a	12½ p.c.	20 p.c.	20 p.c.
345	Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc.....	Free	Free	Free	345	Free	Free	Free
345a	Zinc spelter and zinc in blocks, pigs, bars or rods; zinc plates, n.o.p., per pound.....	½ cent	1 cent	1 cent	345a	½ cent	1 cent	1 cent
350	Wire of all metals and kinds, n.o.p.....	15 p.c.	17½ p.c.	20 p.c.	406	15 p.c.	17½ p.c.	20 p.c.
351	Wire, single or several, covered with any material, including cable so covered, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	407	20 p.c.	27½ p.c.	30 p.c.
351a	Wire, twisted, braided or stranded, including wire rope and wire cable, coated or not, n.o.p.....	17½ p.c.	22½ p.c.	25 p.c.	408	17½ p.c.	22½ p.c.	25 p.c.
351b	Wire cloth, or woven wire of brass or copper.....	17½ p.c.	22½ p.c.	25 p.c.	418	17½ p.c.	22½ p.c.	25 p.c.
352b	Screws of brass, copper or other metal, n.o.p.: (a) Wood screws.....	22½ p.c.	30 p.c.	35 p.c.	413	22½ p.c.	30 p.c.	35 p.c.
	(b) Machine and other screws, n.o.p.....	22½ p.c.	30 p.c.	35 p.c.	413	22½ p.c.	30 p.c.	35 p.c.
354a	Nickel and aluminum kitchen or household hollow-ware, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	428	20 p.c.	27½ p.c.	30 p.c.
365	Composition metal and plated metal, in bars, ingots or cores, for the manufacture of watch cases, jewelry, filled gold and silver seamless wire and for dental purposes.....	Free	7½ p.c.	10 p.c.	365	5 p.c.	7½ p.c.	10 p.c.
366	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves.....	Free	12½ p.c.	12½ p.c.	366	10 p.c.	12½ p.c.	12½ p.c.
373	Scrap of iron or steel: (a) Wrought, being waste or refuse, to be remelted in furnaces or cupolas.....	Free	Free	Free	373	Free	Free	Free
	(b) Cast, being waste or refuse, to be resmelted in furnaces or cupolas.....	Free	Free	Free	374	25 cents	45 cents	50 cents
	(c) Railway rails, which have been in actual use, to be remelted in furnaces or to be remanufactured in rolling mills into other products than iron or steel rails.....	Free	Free	Free	775	Free	Free	Free
	Provided that articles of iron or steel, damaged in transit, if broken up under Customs supervision, and rendered unsaleable except as scrap, may be entered for duty as scrap.	Free	Free	Free	375	\$1.50	\$2.50	\$2.50
374	Pig iron, n.o.p., per ton.....	\$1.50	\$2.50	\$2.50	375	\$1.50	\$2.50	\$2.50
375	Ferro-Alloys: (a) Spiegeleisen, being an alloy of iron and manganese, containing not less than 15 per centum and not more than 30 per centum, by weight, of manganese.....	Free	Free	Free	375b	Free	Free	Free

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
	(b) Ferro-manganese and silico-manganese, being alloys of iron and manganese containing more than 30 per centum, by weight, of manganese...	-						
	(c) Ferro-silicon, being an alloy of iron and silicon, containing not less than 10 per centum and not more than 15 per centum, by weight, of silicon...	Free	Free	Free	375b 375	Free \$1.50	Free \$2.50	Free \$2.50
	(d) Ferro-silicon, being an alloy of iron and silicon, containing more than 15 per centum, by weight, of silicon.....	Free	7½ p.c.	7½ p.c.	375	\$1.50	\$2.50	\$2.50
	(e) Ferro-phosphorous, being an alloy of iron and phosphorous, containing more than 15 per centum, by weight, of phosphorous.....	Free	10 p.c.	10 p.c.	375a	\$3.00	\$4.50	\$4.50
	(f) Ferro-alloys, crude, for remelting, n.o.p.....	Free	5 p.c.	5 p.c.	375	\$1.50	\$2.50	\$2.50
376	Sponge iron.....	Free	5 p.c.	5 p.c.	375	\$1.50	\$2.50	\$2.50
377	Ingots, of iron or steel, n.o.p., per ton.....	Free	Free	Free	376	\$1.50	\$2.25	\$2.50
377a	Blooms, cogged ingots, slabs, billets, n.o.p., sheet bars, of iron or steel, by whatever process made, n.o.p., per ton.....	\$1.50	\$2.50	\$3.00	376	\$1.50	\$2.25	\$2.50
377b	Ingots, cogged ingots, blooms, slabs, billets, n.o.p., of iron or steel, valued at not less than 3 cents per pound, when imported by manufacturers of steel for use exclusively in the manufacture of steel, in their own factories, under regulations prescribed by the Minister.....	\$2.50	\$4.00	\$4.50	376	\$1.50	\$2.25	\$2.50
377c	Ingots, cogged ingots, blooms, slabs, billets, n.o.p., of iron or steel, of a class or kind not made in Canada, when imported by manufacturers of forgings for use exclusively in the manufacture of forgings, in their own factories, under regulations prescribed by the Minister, per ton.....	Free	Free	5 p.c.	376	\$1.50	\$2.25	\$2.50
378	Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard: (a) Not further processed than hot rolled, n.o.p., per ton.....	Free	\$2.25	\$2.50	376	\$1.50	\$2.25	\$2.50
	(b) Not further processed than hammered or pressed, n.o.p.....	\$4.25	\$6.00	\$7.00	378	\$4.25	\$6.00	\$7.00
	(c) Cold rolled, drawn, reeled, turned or ground, n.o.p.....	15 p.c.	25 p.c.	30 p.c.	393	20 p.c.	27½ p.c.	30 p.c.
	(d) Hot rolled, valued at not less than 4 cents per pound, n.o.p.....	15 p.c.	25 p.c.	30 p.c.	393 393a	20 p.c. 17½ p.c.	27½ p.c. 22½ p.c.	30 p.c. 25 p.c.
379	Bars or rods, of iron or steel, including billets weighing less than 60 pounds per lineal yard, hot rolled, as hereunder defined, under regulations prescribed by the Minister:	5 p.c.	12½ p.c.	15 p.c.	386	5 p.c.	12½ p.c.	12½ p.c.

	(a) Rods, when imported by manufacturers of horseshoe nails for use exclusively in the manufacture of horseshoe nails, in their own factories..	Free	Free	Free	387 729	Free Free	Free Free	Free Free
	(b) Rods, in the coil, or bars, one and one-eighth of an inch in diameter and over, when imported by manufacturers of chain for use exclusively in the manufacture of chain, in their own factories, per ton.....	Free	\$3.50	\$3.50	471a	\$2.25	\$3.50	\$3.50
	(c) Bars, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton.....	Free	\$2.75	\$3.00	387a	\$2.00	\$2.75	\$3.00
	(d) Rods, in the coil, not over .375 inch in diameter, when imported by manufacturers of wire for use exclusively in the manufacture of wire, in their own factories, per ton.....	\$2.25	\$4.50	\$5.00	471	\$2.25	\$3.50	\$3.50
380	Plates, of iron or steel, hot or cold rolled:							
	(a) Not more than 40 inches in width, n.o.p., per ton.....	\$2.00	\$4.00	\$6.00	379a 381 382 454	\$2.00 \$2.00 \$4.25 20 p.c.	\$2.75 \$2.75 \$6.00 27½ p.c.	\$3.00 \$3.00 \$7.00 30 p.c.
	(b) More than 40 inches in width, n.o.p., per ton.	Free	\$3.00	\$5.00	379a 381 382 454	\$2.00 \$2.00 \$4.25 20 p.c.	\$2.75 \$2.75 \$6.00 27½ p.c.	\$3.00 \$3.00 \$7.00 30 p.c.
	(c) Flanged, dished or curved, n.o.p.....	10 p.c.	25 p.c.	30 p.c.	454	20 p.c.	27½ p.c.	30 p.c.
381	Sheets, of iron or steel, hot or cold rolled:							
	(a) .080 inch, or less in thickness, n.o.p.....	7½ p.c.	12½ p.c.	12½ p.c.	384 382	7½ p.c. \$4.25	12½ p.c. \$6.00	12½ p.c. \$7.00
	(b) More than .080 inch in thickness, n.o.p., per ton	\$4.25	\$6.00	\$7.00	454	20 p.c.	27½ p.c.	30 p.c.
382	Hoop, band or strip, of iron or steel:							
	(a) Hot rolled, .080 inch or less in thickness, n.o.p.....	7½ p.c.	12½ p.c.	12½ p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(b) Hot rolled, more than .080 inch in thickness, n.o.p., per ton.....	\$4.25	\$6.00	\$7.00	378	\$4.25	\$6.00	\$7.00
	(c) Cold rolled or cold drawn, .080 inch or less in thickness, n.o.p.....	7½ p.c.	12½ p.c.	15 p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(d) Cold rolled or cold drawn, more than .080 inch in thickness, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.	454	20 p.c.	27½ p.c.	30 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.....	Free	5 p.c.	5 p.c.	384c	Free	5 p.c.	5 p.c.
	(b) Coated with tin, n.o.p.....	7½ p.c.	12½ p.c.	15 p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(c) Coated with zinc, n.o.p.....	7½ p.c.	12½ p.c.	15 p.c.	384 378a	7½ p.c. \$4.25	12½ p.c. \$7.00	12½ p.c. \$7.00
	(d) Coated with metal or metals, n.o.p.....	7½ p.c.	12½ p.c.	15 p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(e) Coated with paint, tar, asphaltum or otherwise coated, n.o.p.....	7½ p.c.	12½ p.c.	15 p.c.	454	20 p.c.	27½ p.c.	30 p.c.
	(f) Coated with vitreous enamel, n.o.p.....	15 p.c.	20 p.c.	25 p.c.	427	20 p.c.	27½ p.c.	35 p.c.
	(g) Corrugated, coated or not.....	15 p.c.	20 p.c.	25 p.c.	454	20 p.c.	27½ p.c.	30 p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
384	Skelp, of iron or steel, hot or cold 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: (a) Not more than 14 inches in width..... (b) More than 14 inches in width..... The Governor in Council may by Order in Council direct that there be substituted for tariff item 384 in Schedule A of the Customs Tariff, 1907, and the several rates of duties of Customs set opposite said item in Schedule A, the following: Skelp, of iron or steel, hot or cold 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: (a) Not more than 14 inches in width..... (b) More than 14 inches in width..... From and after the publication of such Order in Council in the Canada Gazette, tariff item 384 as it appears in said Schedule at the time of the passing of this Act shall be repealed and the provisions of the said tariff item as it appears in the last preceding subsection of this section shall be substituted therefor. The Governor in Council shall not direct that such provisions be substituted as aforesaid unless and until the Governor in Council is satisfied that skelp of iron or steel, hot or cold rolled, is manufactured in substantial quantities in Canada from iron or steel made in Canada.	Free	5 p.c.	5 p.c.	383 746 384 383 384	5 p.c. Free 7½ p.c. 5 p.c. 7½ p.c.	5 p.c. Free 12½ p.c. 5 p.c. 12½ p.c.	5 p.c. Free 12½ p.c. 5 p.c. 12½ p.c.
385	Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound.....	5 p.c.	12½ p.c.	15 p.c.	386	5 p.c.	12½ p.c.	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.....	Free	Free	Free	380	Free	Free	Free
(b) Sheets, plates, hoop, band or strip, cold rolled, when imported by manufacturers for use exclusively in the manufacture of butts, hinges, typewriters or sewing machines, in their own factories.....	Free	7½ p.c.	10 p.c.	730	5 p.c.	7½ p.c.	10 p.c.
(c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, 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	Free	Free	444	Free	Free	Free
(d) Sheets, hoop, band or strip, coated, polished or not, when imported by manufacturers of saddlery hardware for use exclusively in the manufacture of saddlery hardware, in their own factories.....	Free	Free	Free	478a	Free	Free	Free
(e) Sheets, hoop, band or strip, hot or cold rolled, when imported by manufacturers of shovels for use exclusively in the manufacture of shovels, in their own factories, per ton.....	Free	\$2.75	\$3.00	387a	\$2.00	\$2.75	\$3.00
(f) Hoop, band or strip, drawn, coated or not, when imported by manufacturers of mats for use exclusively in the manufacture of mats, in their own factories.....	Free	5 p.c.	5 p.c.	767	Free	5 p.c.	5 p.c.
(g) Sheets, plates, hoop, band or strip, not tempered or ground nor further manufactured than cut to shape, without indented edges, when imported by manufacturers of saws or straw cutters for use exclusively in the manufacture of saws or straw cutters, in their own factories....	Free	5 p.c.	7½ p.c.	473	Free	Free	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.....	5 p.c.	10 p.c.	12½ p.c.	780 454	7½ p.c. 20 p.c.	12½ p.c. 27½ p.c.	12½ p.c. 30 p.c.
(i) Sheets, hoop, band or strip, when imported by manufacturers for use exclusively in the manufacture of buckle clasps, bedfasts, furniture casters, corset steels, clock springs, shoe shanks, phonograph motor springs or ball bearings, in their own factories.....	Free	Free	5 p.c.	477	Free	Free	Free

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
386	Sheet, etc.— <i>Concluded</i>							
	(j) Hoop, band or strip, being tagging metal, coated or not, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of shoe and corset laces, in their own factories.....	Free	Free	5 p.c.	476 476a 722 487	Free Free Free Free	Free Free 5 p.c. Free	Free Free 5 p.c. Free
	(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, in their own factories.....	Free	10 p.c.	12½ p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(l) Sheets, cold rolled, blue polished, when imported by manufacturers of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of apparatus designed for cooking or for heating buildings, in their own factories.....	Free	10 p.c.	12½ p.c.	384	7½ p.c.	12½ p.c.	12½ p.c.
	(m) Sheets, hoop, band or strip, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with tin, zinc, or other metal or metals, in their own factories.....	Free on and after 5 p.c.	Free January 1, 1931 7½ p.c.	Free 10 p.c.	384a	Free	Free	Free
	(n) Hoop, band or strip, hot rolled, .080 inch or less in thickness, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories..	Free	5 p.c.	10 p.c.	384b	Free	Free	Free
	(o) Hoop, band or strip, hot rolled, more than .080 inch in thickness, when imported by manufacturers for use exclusively in the manufacture of cold rolled iron or steel, in their own factories.....	Free	12½ p.c.	20 p.c.	384b 378	Free \$4.25	Free \$6.00	Free \$7.00
387	Railway rails, of iron or steel, of any weight or for any purpose, punched, drilled or not, per ton.....	\$4.50	\$6.00	\$7.00	388	\$4.50	\$6.00	\$7.00
387a	Railway ties, fish-plates, splice bars, rail joints, tie-plates, of iron or steel, per ton.....	\$5.00	\$7.00	\$8.00	389 454	\$5.00 20 p.c.	\$7.00 27½ p.c.	\$8.00 30 p.c.

387b	Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel.....	15 p.c.	25 p.c.	30 p.c.	390	20 p.c.	30 p.c.	32½ p.c.
388	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, 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., per ton.....	\$1.00	\$2.75	\$3.00	379	\$2.00	\$2.75	\$3.00
	<p>The Governor in Council may, by Order-in-Council, direct that there be substituted for tariff item 388 in Schedule A of the Customs tariff, 1907, and the several rates of duties of Customs set opposite said item in Schedule A the following:</p> <p>Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than one hundred and twenty pounds per lineal yard, n.o.p., per ton..</p> <p>From and after the publication of such Order-in-Council in the Canada Gazette, tariff item 388 as it appears in said Schedule at the time of passing of this Act, shall be repealed and the provisions of the said tariff item as it appears in the last preceding subsection of this section shall be substituted therefor.</p> <p>The Governor in Council shall not direct that such provisions shall be substituted as aforesaid unless and until the Governor in Council is satisfied that iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, and other shapes or sections weighing less than one hundred and twenty pounds per lineal yard are manufactured in substantial quantities in Canada from steel made in Canada.</p>							
388a	Iron or steel shapes or sections, as hereunder defined, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, viz: I-beams, up to and including 6 inches in depth, but not to include H sections; channels, up to and including 7 inches in depth; angles, up to and including 6 inches by 6 inches; zeos, up to and including 6 inches in depth of web, per ton.....	\$4.00	\$5.50	\$6.00	379	\$2.00	\$2.75	\$3.00
388b	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p., per ton.....	\$4.25	\$6.00	\$7.00	377	\$4.25	\$6.00	\$7.00

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
388c	Iron or steel beams or joists, not punched, drilled or further manufactured than hot rolled, weighing less than 5½ pounds per lineal yard for each inch in depth of web.....	5 p.c.	12½ p.c.	17½ p.c.	377	\$4.25	\$6.00	\$7.00
388d	Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zeos, and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p.....	15 p.c.	30 p.c.	35 p.c.	391	22½ p.c.	30 p.c.	35 p.c.
389	Provided: That upon any article or commodity enumerated in tariff items 377, 377a, 378a, 378b, 378c, 388a, 388b and 388c of this Schedule, not being of greater value than 6½ cents per pound, there shall be levied, collected and paid, under regulations prescribed by the Minister, in addition to the rates of Customs duties enumerated in such said tariff items, an <i>ad valorem</i> surtax of five per centum when any such said article or commodity contains any one or more of the following: (a) Vanadium, 0.15 per centum or more, by weight. (b) Molybdenum, 0.15 per centum or more, by weight. (c) Nickel, 0.4 per centum or more, by weight. (d) Chromium, 0.4 per centum or more, by weight. (e) Tungsten, 0.4 per centum or more, by weight. (f) Cobalt, 0.4 per centum or more, by weight. (g) Manganese, 1.0 per centum or more, by weight. (h) Silicon, 1.0 per centum or more, by weight. (i) Any other element, not being iron or carbon, in excess of .5 per centum by weight.							
390	Castings, of iron, malleable, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.	385	10 p.c.	12½ p.c.	15 p.c.
390a	Castings, of iron, non-malleable, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
390b	Castings, of steel, n.o.p.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
391	Castings, of iron or steel: (a) Being ingot moulds for use in the production of steel..... (b) Being moulds, n.o.p.....	Free Free	Free 7½ p.c.	Free 10 p.c.	456a 456	Free 5 p.c.	Free 7½ p.c.	Free 10 p.c.
392	Forgings, of iron or steel, in any degree of manufacture, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	373 379a	20 p.c. \$2.00	27½ p.c. \$2.75	30 p.c. \$3.00
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders.....	Free	5 p.c.	7½ p.c.	458	Free	Free	Free

394	Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel: (a) For railway vehicles, including locomotives and tenders..... (b) For other vehicles, n.o.p..... (c) N.o.p.....	20 p.c. 22½ p.c. 20 p.c.	27½ p.c. 30 p.c. 27½ p.c.	30 p.c. 35 p.c. 30 p.c.	392 392 393	22½ p.c. 22½ p.c. 20 p.c.	30 p.c. 30 p.c. 27½ p.c.	35 p.c. 35 p.c. 30 p.c.
395	Sections, of iron or steel, not being ordinary square, flat or round bars, whether forged and punched or not, unfinished, when imported by manufacturers of hames for use exclusively in the manufacture of hames, in their own factories, under regulations prescribed by the Minister.	Free	Free	Free	478a	Free	Free	Free
395a	Blanks, of iron or steel, when imported by manufacturers of milling cutters for use exclusively in the manufacture of milling cutters, in their own factories, under regulations prescribed by the Minister.	Free	12½ p.c.	12½ p.c.	386	5 p.c.	12½ p.c.	12½ p.c.
396	Pipe, cast, of iron or steel, valued at not more than five cents per pound, per ton..... Provided that, if any country imposes upon such goods produced in, and imported from, Canada rates of duty higher than are enumerated in this item, equivalent rates of duty shall be imposed on such goods entering Canada from such country.	\$5.00	\$9.00	\$10.00	394	\$6.00	\$7.00	\$8.00
396a	Pipe, cast, of iron or steel, n.o.p.....	5 p.c.	7½ p.c.	10 p.c.	394	\$6.00	\$7.00	\$8.00
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..... (b) Welded or seamless, with plain or processed ends, more than 10½ inches in diameter, n.o.p.... (c) Not joined, with plain ends, not more than 2½ inches in diameter, n.o.p..... (d) N.o.p.....	15 p.c. 10 p.c. 5 p.c. 15 p.c.	27½ p.c. 15 p.c. 10 p.c. 27½ p.c.	30 p.c. 20 p.c. 15 p.c. 30 p.c.	399 400 397 400 400	15 p.c. 20 p.c. Free 20 p.c. 20 p.c.	27½ p.c. 27½ p.c. Free 27½ p.c. 27½ p.c.	30 p.c. 30 p.c. Free 30 p.c. 30 p.c.
398	Pipes and tubes, of steel, seamless, cold drawn, plain ends, valued at not less than five cents per pound, n.o.p.....	Free	5 p.c.	5 p.c.	396	Free	5 p.c.	5 p.c.
399	Pipes, tubes and flues, of wrought iron or steel, with plain, swelled or thickened ends, when imported for use exclusively in the manufacture or repair of pressure parts of boilers, pulp mill digestors and vessels for the refining of oil, under regulations prescribed by the Minister.....	Free	Free	Free	395	Free	Free	Free
399a	Pipes and tubes, of wrought iron or steel, brass covered, not more than 3 inches in diameter, and brass trimmings, not polished, lacquered or otherwise manufactured, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of iron or brass bedsteads, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	486	Free	Free	Free

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
400	Fittings, of iron or steel, of every description for iron or steel pipes and tubes.....	20 p.c.	27½ p.c.	30 p.c.	402	20 p.c.	27½ p.c.	30 p.c.
401	Wire, of iron or steel:							
	(a) Barbed fencing, coated or not.....	Free	Free	Free	480	Free	Free	Free
	(b) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.	408	17½ p.c.	22½ p.c.	25 p.c.
	(c) Drawn flat or cold rolled flat after drawing, coated or not, n.o.p., not more than .25 inch in width and less than .1875 inch in thickness.....	7½ p.c.	15 p.c.	20 p.c.	406 384	15 p.c. 7½ p.c.	17½ p.c. 12½ p.c.	20 p.c. 12½ p.c.
	(d) Coated with zinc or spelter, curved or not, in coils, .144, .104, or .092 inch in diameter, with tolerance not to exceed .004 inch, and not for use in telegraph or telephone lines.....	Free	Free	Free	404	Free	Free	Free
	(e) Coated with zinc or spelter, n.o.p.....	10 p.c.	17½ p.c.	20 p.c.	406	15 p.c.	17½ p.c.	20 p.c.
	(f) Single or several, covered with any material, including cable so covered; coated, n.o.p.....	15 p.c.	25 p.c.	30 p.c.	407 406	20 p.c. 15 p.c.	27½ p.c. 17½ p.c.	30 p.c. 20 p.c.
	(g) N.o.p.....	15 p.c.	17½ p.c.	20 p.c.	406	15 p.c.	17½ p.c.	20 p.c.
402	Woven or welded wire fencing, of iron or steel, from wire not more than .144 inch and not less than .080 inch in diameter, with tolerance not to exceed .004 inch; wire fencing, of iron or steel, coated or not, n.o.p.....	Free	12½ p.c.	15 p.c.	405	10 p.c.	12½ p.c.	15 p.c.
402a	Woven or welded wire fencing, of iron or steel, coated or not, n.o.p.; wire cloth or wire netting, of iron or steel, coated or not.....	15 p.c.	27½ p.c.	30 p.c.	409	20 p.c.	27½ p.c.	30 p.c.
403	Wire, of steel:							
	(a) Spring, not less than .40 per centum, by weight, of carbon, .128, .116, .104 and .092 inch in diameter, with tolerance not to exceed .003 inch, when imported by manufacturers of mattresses, cushions or upholstery for use exclusively in the manufacture of mattresses, cushions or upholstery, in their own factories, under regulations prescribed by the Minister.....	Free	5 p.c.	7½ p.c.	481 406	Free 15 p.c.	Free 17½ p.c.	Free 20 p.c.
	(b) Flat or woven flat, in the coil, coated or not, .034 inch in thickness or thinner, with tolerance not to exceed .002 inch, when imported by manufacturers of corset clasps, steels, wires and dress stays for use exclusively in the manufacture of corset clasps, steels, wires and dress stays, in their own factories, under regulations prescribed by the Minister.....	Free	5 p.c.	7½ p.c.	479	Free	Free	Free

	(c) Valued at not less than 2½ cents per pound, when imported by manufacturers of wire rope for use exclusively in the manufacture of wire rope, in their own factories, under regulations prescribed by the Minister.....	Free	5 p.c.	7½ p.c.	403a	Free	Free	Free
	(d) Single, not covered, in coils, for use exclusively in trolling in <i>bona fide</i> deep sea or inland commercial fishing operations.....	Free	7½ p.c.	10 p.c.	406	15 p.c.	17½ p.c.	20 p.c.
404	Springs, of iron or steel:							
	(a) For the running and draft gear of railway vehicles, including locomotives and tenders.....	20 p.c.	27½ p.c.	30 p.c.	392	22½ p.c.	30 p.c.	35 p.c.
	(b) For the running gear of other vehicles.....	22½ p.c.	30 p.c.	35 p.c.	392	22½ p.c.	30 p.c.	35 p.c.
405	Springs, of iron or steel, when imported by manufacturers of surgical trusses for use exclusively in the manufacture of surgical trusses, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	474	Free	Free	Free
405a	Springs, of iron or steel, when imported by manufacturers of clocks for use exclusively in the manufacture of clocks, in their own factories, under regulations prescribed by the Minister.....	Free	7½ p.c.	10 p.c.	434	7½ p.c.	10 p.c.	10 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.....	Free	5 p.c.	5 p.c.	410	Free	5 p.c.	5 p.c.
	(b) Less than one and one-eighth inches in diameter	15 p.c.	20 p.c.	20 p.c.	410a	15 p.c.	20 p.c.	20 p.c.
407	Silent chain and finished roller chain, of iron or steel, of a class or kind not made in Canada, n.o.p., either chain of the type which operates over gears or sprockets with machine cut teeth.....	Free	20 p.c.	25 p.c.	454	20 p.c.	27½ p.c.	30 p.c.
407a	Chains, of iron or steel, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	454	20 p.c.	27½ p.c.	30 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	Free	Free	411	Free	Free	Free
409	Cream separators and steel bowls therefor.....	Free	Free	Free	459	Free	Free	Free
409a	Milking machines and attachments therefor; centrifugal machines for testing butterfat, milk or cream; pasteurizers for dairying purposes; complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	448	5 p.c.	10 p.c.	10 p.c.
409b	Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing....	Free	7½ p.c.	7½ p.c.	446	Free	7½ p.c.	7½ p.c.
409c	Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	446b 448	5 p.c. 5 p.c.	10 p.c. 10 p.c.	10 p.c. 10 p.c.
409d	Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine							

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
409e	separators including the motive power incorporated therein, and complete parts of all the foregoing.....	Free	6 p.c.	6 p.c.	445	Free	6 p.c.	6 p.c.
409f	Spraying and dusting machines and attachments therefor, including hand sprayers, for farm purposes only; fruit or vegetable grading machines and attachments therefor; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; and complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	448	5 p.c.	10 p.c.	10 p.c.
409g	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 and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	448 453	5 p.c. 15 p.c.	10 p.c. 25 p.c.	10 p.c. 27½ p.c.
409h	Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing	Free	10 p.c.	10 p.c.	448	5 p.c.	10 p.c.	10 p.c.
409i	Hay presses and complete parts thereof.....	Free	10 p.c.	15 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
409j	Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n.o.p.....	Free	15 p.c.	20 p.c.	449	10 p.c.	15 p.c.	20 p.c.
409k	Fanning mills; peaviners; corn husking machines; threshing machine separators, including wind stackers, baggers, weighers and self-feeders therefor; complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	447b 448	5 p.c. 5 p.c.	10 p.c. 10 p.c.	10 p.c. 10 p.c.
409l	Windmills and complete parts thereof, not including shafting.....	Free	17½ p.c.	17½ p.c.	446c	12½ p.c.	17½ p.c.	17½ p.c.
409m	Traction ditching machines (not being ploughs) for use in ditching for tile drains on farms, valued by retail at place of production, when new, at not more than \$5,000 each, and complete parts thereof	Free	Free	Free	446a	Free	Free	Free
	Internal combustion traction engines for farm purposes, valued at not more than fourteen hundred dollars each; traction attachments designed and imported to be combined with automobiles in Canada for use as traction engines for farm purposes; and complete parts of all the foregoing.....	Free	Free	Free	447a	Free	Free	Free

409n	Portable engines with boilers, in combination, for farm purposes; horse powers and traction engines for farm purposes, n.o.p.; and complete parts of all the foregoing.....	Free	10 p.c.	15 p.c.	447	12½ p.c.	17½ p.c.	17½ p.c.
409o	Equipment for generating electric power for farm purposes only, viz.: engine, gas tank, generator, storage battery, and switchboard; and complete parts of all the foregoing.....	Free	10 p.c.	10 p.c.	448	5 p.c.	10 p.c.	10 p.c.
410	Car loading machines and complete parts thereof for use exclusively for loading coal into box cars.....	Free	Free	Free	453i	Free	Free	Free
410a	Face loading machines, shaker trough or belt trough conveyors, air engines, flame-proof enclosed driving motors, of a class or kind not made in Canada, and integral parts of all motive power or machinery mentioned in this item, for use exclusively at the face in mining operations.....	Free	10 p.c.	12½ p.c.	460f	Free	10 p.c.	12½ p.c.
410b	Machinery and apparatus for use exclusively in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use exclusively in producing coke and gas; machinery and apparatus for use exclusively in the distillation or recovery of products from coal tar or gas; and complete parts of all the foregoing, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....	7½ p.c.	10 p.c.	12½ p.c.	460b	7½ p.c.	10 p.c.	12½ p.c.
410c	Machinery and apparatus and complete parts thereof for use exclusively in producing unrefined oil from shales, not to include motive power, of a class or kind not made in Canada.....	Free	Free	Free	469b	Free	Free	Free
410d	Well-drilling machinery and apparatus, and complete parts thereof, of a class or kind not made in Canada, seamless iron or steel tubing over four inches in diameter for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power.....	Free	Free	Free	469	Free	Free	Free
410e	Well-drilling machinery and apparatus and complete parts thereof, and rope twenty-one hundred feet and over in length, capable of drilling wells of two thousand feet and over in depth, of four inches and over in diameter, and of raising and lowering casing over four inches in diameter for such wells, for use exclusively in drilling for water, natural gas and oil, and in prospecting for minerals, not to include motive power.....	5 p.c.	5 p.c.	5 p.c.	469a	5 p.c.	5 p.c.	5 p.c.
410f	Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators, and machinery of floating dredges, for use exclusively in alluvial gold mining.....	Free	Free	Free	461	Free	Free	Free
410g	Articles for use exclusively in the metallurgy or smelting of iron, viz.: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use							

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
410h	exclusively in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers; and integral parts of all the foregoing, but not to include wrought iron pipe or valves 10½ inches and under in diameter, nor structural iron work.....	Free	5 p.c.	5 p.c.	460c	Free	5 p.c.	5 p.c.
410i	Equipment and integral parts thereof for distributing stone dust in mines.....	Free	5 p.c.	10 p.c.	689b	Free	5 p.c.	10 p.c.
410j	Miners' rescue appliances, designed for emergency use in mines, where artificial breathing is necessary in the presence of poisonous gases, including high pressure oxygen pumps for use exclusively in connection with such appliances, and automatic resuscitation apparatus for artificial breathing to aid in the saving of human life, and integral parts of all the foregoing.....	Free	Free	Free	689a	Free	Free	Free
410k	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	Free	Free	460c	Free	Free	Free
410l	Machinery and apparatus, of a class or kind not made in Canada, for use exclusively in handling ore and other materials to be charged into the blast furnace, from the dock, car or stock pile, at the smelting works.....	Free	Free	Free	460d	Free	Free	Free
410m	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.....	10 p.c.	15 p.c.	20 p.c.	453c	10 p.c.	15 p.c.	20 p.c.
	Diamond drills and core drills, not including motive power, and electrically operated rotary coal drills, of a class or kind not made in Canada, and integral parts of the foregoing, for use exclusively in mining operations.....	Free	Free	Free	460	Free	Free	Free

410n	Diamond drills and core drills, not including motive power, and electrically operated rotary coal drills, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations.....	Free	10 p.c.	10 p.c.	460	Free	Free	Free
410o	Coal cutting machines, n.o.p.; coal heading machines; electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyors; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations.....	Free	Free	Free	460 437	Free 20 p.c.	Free 27½ p.c.	Free 30 p.c.
410p	Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; and integral parts of all the foregoing.....	Free	Free	Free	460	Free	Free	Free
410q	Pumps and vacuum pumps, and complete parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes.....	15 p.c.	17½ p.c.	20 p.c.	460	Free	Free	Free
410r	Power driven reciprocating pumps and complete parts thereof, designed for normal working heads of 400 feet and over, for use exclusively underground in mines.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
410s	Amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations.....	Free	Free	Free	460	Free	Free	Free
410t	Blowers, of iron or steel, of a class or kind not made in Canada, for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots, of a class or kind not made in Canada; and integral parts of all the foregoing.....	Free	Free	Free	462	Free	Free	Free
410u	Blowers, of iron or steel, n.o.p., for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal, n.o.p., for use in the roasting of ore, mineral, rock or clay; furnace slag trucks and slag pots, n.o.p.; and integral parts of all the foregoing.....	15 p.c.	17½ p.c.	20 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
410v	Buddles, vanners, slime or concentrating tables and integral parts thereof, for use in mining and metallurgical operations.....	Free	Free	Free	677	Free	Free	Free

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
410w	Machinery, n.o.p., for the concentration or separation of ores, metals or minerals, viz: flotation machines, flotation cells, oil feeders and reagent feeders for flotation machines and flotation cells, pumps, vibrating and impact screens, jigs, magnetic separators, magnetic pulleys and filters, for use in the concentration or separation of ores, metals or minerals, and integral parts of all the foregoing.....	15 p.c.	17½ p.c.	20 p.c.	453g	10 p.c.	15 p.c.	20 p.c.
410x	Machinery, furnaces and appliances, of a class or kind not made in Canada, and integral parts thereof, for use in the refining of metals, and for the production of anodes, cathodes, blocks, slabs, pigs or ingots, in such refining processes.....	Free	Free	Free	453	15 p.c.	25 p.c.	27½ p.c.
410y	Heavy duty mine hoists, of a size and capacity not made in Canada.....	Free	5 p.c.	10 p.c.	453h	10 p.c.	15 p.c.	20 p.c.
410z	Machinery and apparatus, n.o.p., and complete parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not to include motive power, tanks for gas, nor pipes and valves 10½ inches or less in diameter.....	7½ p.c.	10 p.c.	12½ p.c.	460b	7½ p.c.	10 p.c.	12½ p.c.
411	Machinery for use in sawing lumber, up to but not including the operation of planing, and complete parts thereof, not to include motive power, when for use exclusively in saw mills, (for the purpose of this item motive power is defined as equipment for driving the machinery of the saw mill).....	10 p.c.	15 p.c.	20 p.c.	453b	10 p.c.	15 p.c.	20 p.c.
411a	Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in braking logs going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier..	10 p.c.	15 p.c.	20 p.c.	453b	10 p.c.	15 p.c.	20 p.c.
411b	Cylinder stave saws, wheel type stave jointers, crozing and champhering machinery, when for use exclusively in making staves.....	10 p.c.	15 p.c.	20 p.c.	453 453b	15 p.c. 10 p.c.	25 p.c. 15 p.c.	27½ p.c. 20 p.c.
412	Machinery, being newspaper printing presses, of not less value by retail than \$1,500 each, of a class or kind not made in Canada.....	Free	Free	Free	443	Free	Free	Free

412a	Machinery and apparatus, n.o.p., viz.: printing presses and type-making accessories therefor; electrotyping and stereotyping machines; gun and mould apparatus for making press rollers; lithographic presses; offset presses; book-binding machines; embossing machines; engraving machines; photo-engraving apparatus; machines and apparatus for transferring by photographic processes to plates or rolls for use in lithography, rotogravure and printing; machines for graining metal plates; machines for sensitizing metal plates; machines for addressing and wrapping newspapers, magazines, periodicals, pamphlets, and catalogues; machines for bronzing, creasing, scoring, cutting, perforating, punching, gathering, gumming, pasting, jogging, numbering, patching, slitting, re-winding, ruling, sheet-piling, stitching, stripping or varnishing; all the above, including repair parts but not including saws, knives and motive power, when for use exclusively by printers, bookbinders, paper converters and by manufacturers of articles made from paper or cardboard.....	Free	5 p.c.	10 p.c.	442 453	Free 15 p.c.	5 p.c. 25 p.c.	10 p.c. 27½ p.c.
412b	Flat-bed cylinder printing presses, to print sheets of a size 25 x 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof....	Free	5 p.c.	10 p.c.	442	Free	5 p.c.	10 p.c.
412c	Typecasting and typesetting machines and parts thereof for use in printing offices.....	Free	Free	Free	441	Free	Free	Free
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.....	Free	5 p.c.	10 p.c.	468	Free	5 p.c.	10 p.c.
413a	Machinery, of a class or kind not manufactured in Canada, for use in the manufacture of nets or netting for the fisheries, when imported by manufacturers for use exclusively in the making of such nets or netting, in their own factories, but not for use in making nets or netting commonly used for sportsmen's purposes.....	Free	5 p.c.	10 p.c.	468a 441a	Free 17½ p.c.	5 p.c. 22½ p.c.	10 p.c. 25 p.c.
414	Typewriters and complete parts thereof.....	10 p.c.	20 p.c.	25 p.c.	519 711	20 p.c. 15 p.c.	27½ p.c. 17½ p.c.	30 p.c. 17½ p.c.
414a	Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks.....	10 p.c.	20 p.c.	25 p.c.	519 711	20 p.c. 15 p.c.	27½ p.c. 17½ p.c.	30 p.c. 17½ p.c.
414b	Automatic teletypewriters and complete parts thereof.....	10 p.c.	20 p.c.	25 p.c.	453	15 p.c.	25 p.c.	27½ p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
414c	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.....	15 p.c.	20 p.c.	25 p.c.	657	17½ p.c.	22½ p.c.	25 p.c.
415	Electric vacuum cleaners and attachments therefor; hand vacuum cleaners; and complete parts of all the foregoing, including suction hose, n.o.p.....	12½ p.c.	20 p.c.	25 p.c.	519 619 362	20 p.c. 20 p.c. 22½ p.c.	27½ p.c. 30 p.c. 30 p.c.	30 p.c. 35 p.c. 35 p.c.
415a	Refrigerators, domestic or store, of all kinds, completely equipped or not.....	12½ p.c.	20 p.c.	25 p.c.	519 453	20 p.c. 15 p.c.	27½ p.c. 25 p.c.	30 p.c. 27½ p.c.
415b	Washing machines, domestic, with or without motive power incorporated therein; complete parts of washing machines.....	Free	15 p.c.	25 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
415c	Clothes wringers, domestic, and complete parts of metal thereof.....	10 p.c.	15 p.c.	25 p.c.	660	20 p.c.	30 p.c.	32½ p.c.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines.....	10 p.c.	15 p.c.	25 p.c.	440	20 p.c.	27½ p.c.	30 p.c.
415e	Sewing machine attachments.....	Free	Free	Free	671	Free	Free	Free
416	Machinery and apparatus and complete parts thereof, including machinery and apparatus for carbonizing lignite coal, but not including motive power, when imported by manufacturers of fuel briquettes for use exclusively in the manufacture of fuel briquettes, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	462a 453	Free 15 p.c.	Free 25 p.c.	Free 27½ p.c.
417	Machinery of every kind and complete parts thereof, and structural iron and steel, when imported for use exclusively in the construction and equipment of factories for the manufacture of sugar from beet root, under regulations prescribed by the Minister.	Free	Free	Free	463	Free	Free	Free
418	Machinery and complete parts thereof, when imported by manufacturers for use exclusively in the manufacture of fish meal, stock and poultry food and fertilizers from fish and waste thereof, in their own factories, under regulations prescribed by the Minister.....	Free	15 p.c.	20 p.c.	467a 453	Free 15 p.c.	Free 25 p.c.	Free 27½ p.c.
419	Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of metal keys for the opening of cans containing food products for use exclusively in the							

420	manufacture of such keys, in their own factories, under regulations prescribed by the Minister..... Machinery and complete parts thereof, of a class or kind not made in Canada, when imported by manufacturers of leather for use exclusively in the tanning of leather or the embossing of leather, in their own factories, under regulations prescribed by the Minister.....	Free	15 p.c.	20 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
421	Machinery and complete parts thereof, of a class or kind not made in Canada, viz: blungers, vibrating sifters or lawns, pugging machines, slip pumps, wet or dry pans, clay disintegrators, ball mills, clay wheels, pull-downs, batting-out machines, when imported by manufacturers of clay products for use exclusively in the manufacture of clay products, in their own factories, under regulations prescribed by the Minister.....	Free	7½ p.c.	10 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
422	Street or road rollers and complete parts thereof.....	Free	7½ p.c.	10 p.c.	453	15 p.c.	25 p.c.	27½ 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; cement guns; cranes, shovels, drag-lines, pull-shovels, skimmers and other excavating and material handling machines and equipment of a full-revolving type; trench and ditch excavating machines, round wheel or vertical or ladder boom, chain and bucket type, for digging vertical or sloping bank ditches; 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 turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof.....	10 p.c.	20 p.c.	20 p.c.	448b	12½ p.c.	20 p.c.	20 p.c.
423	Electric dental engines.....	Free	10 p.c.	12½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
424	Fire engines and other fire extinguishing machines; hand fire extinguishers; sprinkler heads for automatic sprinkler systems for fire protection; complete parts of all the foregoing, n.o.p.....	Free	15 p.c.	20 p.c.	453a	15 p.c.	27½ p.c.	27½ p.c.
425	Lawn mowers and complete parts thereof.....	Free	15 p.c.	25 p.c.	439	22½ p.c.	30 p.c.	35 p.c.
426	Ozone generators or airifiers and complete parts thereof, of a class or kind not made in Canada.....	15 p.c.	25 p.c.	30 p.c.	450a	20 p.c.	30 p.c.	32½ p.c.
427	All machinery composed wholly or in part of iron or steel, of a class or kind not made in Canada, n.o.p., and complete parts thereof.....	Free	5 p.c.	10 p.c.	453j	Free	5 p.c.	10 p.c.
427a	All machinery composed wholly or in part of iron or steel, n.o.p., and complete parts thereof.....	Free	15 p.c.	20 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
428	Traction engines and complete parts thereof, n.o.p.....	15 p.c.	25 p.c.	30 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
428a	Automobile engines and complete parts thereof, n.o.p.....	Free	10 p.c.	15 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
		15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
428b	Engines or boilers, of a class or kind not made in Canada, and complete parts thereof, n.o.p.	Free	15 p.c.	20 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
428c	Engines or boilers and complete parts thereof, n.o.p.	15 p.c.	25 p.c.	30 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
429	Cutlery of iron or steel, plated or not:							
	(a) Knife blades or blanks, and table forks, of iron or steel, in the rough, not handled, ground or otherwise manufactured.....	Free	7½ p.c.	10 p.c.	425	5 p.c.	7½ p.c.	10 p.c.
	(b) Table knives and table forks.....	20 p.c.	27½ p.c.	30 p.c.	426	20 p.c.	27½ p.c.	30 p.c.
	(c) Pen knives, jack-knives and pocket-knives of all kinds.....	20 p.c.	27½ p.c.	30 p.c.	426	20 p.c.	27½ p.c.	30 p.c.
	(d) Knives, n.o.p.	20 p.c.	27½ p.c.	30 p.c.	426	20 p.c.	27½ p.c.	30 p.c.
	(e) Spoons.....	20 p.c.	27½ p.c.	30 p.c.	362	22½ p.c.	30 p.c.	35 p.c.
	(f) Scissors and shears, n.o.p.	20 p.c.	27½ p.c.	30 p.c.	426	20 p.c.	27½ p.c.	30 p.c.
	(g) Razors and razor blades.....	20 p.c.	27½ p.c.	30 p.c.	426	20 p.c.	27½ p.c.	30 p.c.
430	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not; nut and bolt blanks, of iron or steel; per one hundred pounds... and	50 cts. 10 p.c.	50 cts. 20 p.c.	75 cts. 25 p.c.	412 and	75 cents 10 p.c.	75 cents 20 p.c.	75 cents 25 p.c.
430a	Hinges and butts, of iron or steel, coated or not; hinge and butt blanks, of iron or steel; per one hundred pounds..... and	75 cts. 10 p.c.	75 cts. 27½ p.c.	75 cts. 30 p.c.	412 and 454	75 cents 10 p.c. 20 p.c.	75 cents 20 p.c. 27½ p.c.	75 cents 25 p.c. 30 p.c.
430b	Screws, of iron or steel, coated or not:							
	(I) Wood screws.....	15 p.c.	25 p.c.	30 p.c.	413	22½ p.c.	30 p.c.	35 p.c.
	(II) Machine and other screws, n.o.p.	15 p.c.	25 p.c.	30 p.c.	413	22½ p.c.	30 p.c.	35 p.c.
430c	Wire roofing nails of all sizes and wire nails one inch or more in length, of iron or steel, coated or not, per one hundred pounds.....	40 cts.	55 cts.	60 cts.	416	40 cents	55 cents	60 cents
430d	Cut nails, of iron or steel, coated or not, per one hundred pounds.....	30 cts.	45 cts.	50 cts.	414	30 cents	45 cents	50 cents
430e	Wire nails less than one inch in length, and nails, brads or tacks of all kinds, n.o.p., of iron or steel, coated or not.....	15 p.c.	30 p.c.	30 p.c.	416 417 414 417 414	40 cents 20 p.c. 30 cents. 20 p.c. 30 cents	55 cents 30 p.c. 45 cents 30 p.c. 45 cents	60 cents 35 p.c. 50 cents 35 p.c. 50 cents
430f	Railway spikes, of iron or steel, coated or not.....	20 p.c.	30 p.c.	30 p.c.	450	10 p.c.	15 p.c.	20 p.c.
430g	Spikes, of iron or steel, coated or not, n.o.p.	20 p.c.	30 p.c.	30 p.c.	449	10 p.c.	15 p.c.	20 p.c.
431	Shovels and spades, of iron or steel, n.o.p.	10 p.c.	15 p.c.	20 p.c.				
431a	Axes.....	10 p.c.	15 p.c.	20 p.c.				
431b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, files, rasps, screwdrivers, planes.							

	spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks and eyes or polls for the same.....	15 p.c.	27½ p.c.	30 p.c.	454a 454	15 p.c. 20 p.c.	27½ p.c. 27½ p.c.	30 p.c. 30 p.c.
431c	Precision tools, viz.: combination squares, slide calipers, micrometers, depth thickness or screw pitch gauges, rules, and measuring tapes of metal..	15 p.c.	25 p.c.	30 p.c.	657	17½ p.c.	22½ p.c.	25 p.c.
432	Hollow-ware, of iron or steel, coated or not, n.o.p....	10 p.c.	27½ p.c.	30 p.c.	428	20 p.c.	27½ p.c.	30 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.....	10 p.c.	17½ p.c.	20 p.c.	344a	12½ p.c.	17½ p.c.	20 p.c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel.....	10 p.c.	27½ p.c.	35 p.c.	454 427	20 p.c. 20 p.c.	27½ p.c. 27½ p.c.	30 p.c. 35 p.c.
432c	Containers manufactured from tin-plate, 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.....	10 p.c.	22½ p.c.	25 p.c.	344	15 p.c.	22½ p.c.	25 p.c.
432d	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n.o.p.....	15 p.c.	22½ p.c.	25 p.c.	344	15 p.c.	22½ p.c.	25 p.c.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.....	10 p.c.	25 p.c.	35 p.c.	289	20 p.c.	30 p.c.	35 p.c.
434	Locomotives and motor cars, for railways, and chassis, tops, wheels, and bodies for the same, n.o.p....	15 p.c.	30 p.c.	35 p.c.	438	22½ p.c.	30 p.c.	35 p.c.
435	Locomotives and motor cars for railways, of a class or kind not made in Canada, for use exclusively in mining or metallurgical operations.....	10 p.c.	15 p.c.	20 p.c.	438e	10 p.c.	15 p.c.	20 p.c.
436	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister.....	—	Free	Free	595	—	Free	Free
437	Locomotives, cars and coaches and repair equipment, belonging to railroads, brought temporarily into Canada for the purpose of clearing obstructions, fighting fires or making emergency repairs on railway lines within Canada.....	—	Free	Free	438 593 593 594	22½ p.c. 20 p.c. 20 p.c. 20 p.c.	30 p.c. 27½ p.c. 27½ p.c. 27½ p.c.	35 p.c. 30 p.c. 30 p.c. 30 p.c.
438	Railway cars and parts thereof, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.	593			
439	Bicycles and tricycles, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	594			
439a	Articles, of iron or steel, wholly or in part of nickel or electro-plated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister.....	15 p.c.	27½ p.c.	30 p.c.	751	20 p.c.	27½ p.c.	30 p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
439b	Cars, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts.....	15 p.c.	27½ p.c.	30 p.c.	362 593	22½ p.c. 20 p.c.	30 p.c. 27½ p.c.	35 p.c. 30 p.c.
439c	Farm wagons, farm sleds, logging wagons, logging sleds, and complete parts thereof.....	Free	10 p.c.	10 p.c.	591	5 p.c.	10 p.c.	10 p.c.
439d	Freight wagons, drays, sleighs, n.o.p., and complete parts thereof.....	Free	25 p.c.	25 p.c.	591a	17½ p.c.	25 p.c.	25 p.c.
439e	Buggies, cutters, carriages, pleasure carts and vehicles, n.o.p.; complete parts of all the foregoing.....	Free	10 p.c.	15 p.c.	592	22½ p.c.	30 p.c.	35 p.c.
439f	Children's carriages, sleds and other vehicles; complete parts of all the foregoing.....	10 p.c.	25 p.c.	30 p.c.	592	22½ p.c.	30 p.c.	35 p.c.
440	Ships and other vessels built in any foreign country, if British registered since Sept. 1, 1902, on application for licence to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture and appurtenances thereof, (as provided in part XVI of the Canada Shipping Act.).....		25 p.c.	25 p.c.	589		25 p.c.	25 p.c.
440a	Vessels, dredges, scows, yachts, boats and other water-borne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels, entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof) n.o.p.; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada.....	15 p.c.	25 p.c.	25 p.c.	590	15 p.c.	25 p.c.	25 p.c.
	Provided that regulations may be prescribed by the Minister for exemption from further duty after the duty specified in this item is once paid.							
440b	Life boats and life saving apparatus specially imported by societies to encourage the saving of human life.....	Free	Free	Free	689	Free	Free	Free
440c	Racing shells when imported by a bona fide amateur rowing club in Canada for use exclusively by such club.....	Free	25 p.c.	25 p.c.	590b 455	5 p.c. Free	25 p.c. Free	25 p.c. Free
440d	anchors for vessels.....	Free	Free	Free	403a	Free	Free	Free
440e	Wire rope for use exclusively for rigging of ships and vessels, under regulations prescribed by the Minister.....	Free	Free	Free	470	Free	Free	Free
440f	Iron or steel masts, or parts thereof; iron or steel angles, beams, knees, plates and sheets; cable chain; all the foregoing for ships and vessels, under regulations prescribed by the Minister.....	Free	Free	Free				

440g	Manufactures of iron, brass or other metal, of a class or kind not made in Canada, for use exclusively in the construction or equipment of ships or vessels, under regulations prescribed by the Minister.....	Free	Free	Free	470	Free	Free	Free
440h	Chronometers and compasses, and parts thereof, including cards therefor, of a class or kind not made in Canada, for ships or aircraft.....	Free	Free	Free	369	Free	Free	Free
440i	The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons, for the Government of Canada, for marine signal purposes or for export, under regulations prescribed by the Minister, viz.: iron or steel tubes over sixteen inches in diameter; flanged and dished steel heads made from boiler plate, over five feet in diameter; hardened steel balls, not less than three inches in diameter; acetylene gas lanterns and parts thereof; and tobac bronze in bars or rods.....	Free	Free	Free	465	Free	Free	Free
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportmen's fishing bait and fishing hooks, n.o.p....	20 p.c.	25 p.c.	30 p.c.	422	22½ p.c.	30 p.c.	35 p.c.
440k	Engines and complete parts thereof, to be used exclusively in the propulsion of boats or in hoisting nets and lines used in such boats bona fide owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister.....	Free	12½ p.c.	15 p.c.	453e	10 p.c.	12½ p.c.	15 p.c.
440l	Aircraft and complete parts thereof, not including engines, under regulations prescribed by the Minister.....	10 p.c.	25 p.c.	27½ p.c.	590a	15 p.c.	25 p.c.	27½ p.c.
440m	Engines and complete parts thereof, when imported for use only in the equipment of aircraft.....	Free	7½ p.c.	10 p.c.	590c	Free	7½ p.c.	10 p.c.
		On and	after July 1,	1930.	On and	after July 1,	1930	
		10 p.c.	25 p.c.	27½ p.c.		15 p.c.	25 p.c.	27½ p.c.
441	Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms; 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.....	10 p.c.	27½ p.c.	30 p.c.	424	20 p.c.	27½ p.c.	30 p.c.
441a	All tools and machinery not manufactured in Canada up to the required standard necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada, under regulations prescribed by the Minister.....	Free	Free	Free	464	Free	Free	Free
441b	All materials or parts in the rough, unfinished, and screws, nuts, bands and springs, to be used in rifles to be manufactured at any factory, to be established in Canada for the manufacture of rifles, for the Government of Canada, under regulations prescribed by the Minister.....	Free	Free	Free	464	Free	Free	Free

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Intermediate Tariff	General Tariff
441c	Steel imported by manufacturers for use in their own factories in manufacturing rough unfinished parts of rifles, when such parts are to be used in rifles to be made for the Government of Canada, under regulations prescribed by the Minister.....	Free	Free	Free	725	Free	Free	Free
441d	Gun barrels, in single tubes, forged, rough-bored....	Free	Free	Free	726	Free	Free	Free
442	Articles which enter into the cost of manufacture of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, under regulations prescribed by the Minister..... Provided that goods which are entitled to free entry or to a lower rate of duty than is mentioned in this item shall not be entered at the rate specified in this item.	5 p.c.	6 p.c.	6 p.c.	445a	5 p.c.	6 p.c.	6 p.c.
442a	Pig iron or hot rolled iron or steel, when imported by manufacturers for use exclusively in the manufacture, in their own factories, of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c, under regulations prescribed by the Minister.....	Free	Free	Free	445b	Free	Free	Free
442b	Materials which enter into the construction and form part of cream separators when imported by manufacturers of cream separators for use exclusively in the manufacture of cream separators, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	472	Free	Free	Free
442c	Articles of metal when imported by manufacturers of cream separator parts for use exclusively in the manufacture of cream separator parts, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	745	Free	Free	Free
443	Apparatus designed for cooking or for heating buildings:							
	(1) For coal or wood.....	Free	22½ p.c.	25 p.c.	451	15 p.c.	22½ p.c.	25 p.c.
	(2) For gas.....	Free	22½ p.c.	30 p.c.	451	15 p.c.	22½ p.c.	25 p.c.
	(3) For electricity.....	Free	22½ p.c.	25 p.c.	453	15 p.c.	22½ p.c.	27½ p.c.
	(4) For oil.....	Free	22½ p.c.	25 p.c.	451	15 p.c.	22½ p.c.	25 p.c.
	(5) N.o.p.....	Free	22½ p.c.	25 p.c.	451	15 p.c.	22½ p.c.	25 p.c.

443a	Electric tumbler and rotary switches and electric relay switches for automatic oven control, when imported by manufacturers of electric apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of electric apparatus designed for cooking or for heating buildings, in their own factories, under regulations prescribed by the Minister.....	7½ p.c.	20 p.c.	25 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
443b	Parts, when imported by manufacturers of electric switches for use exclusively in the manufacture of electric tumbler and rotary switches and electric relay switches for automatic oven control, for use on electric apparatus designed for cooking or for heating buildings.....	Free	12½ p.c.	17½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
443c	Compensating thermometers or mercury thermometers, of a class or kind not made in Canada, when imported by manufacturers of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of apparatus designed for cooking or for heating buildings, in their own factories, under regulations prescribed by the Minister.....	Free	15 p.c.	20 p.c.	657	17½ p.c.	22½ p.c.	25 p.c.
443d	Stove urns of metal, and dovetails, chaplets and hinge tubes of tin, when imported by manufacturers of apparatus designed for cooking or for heating buildings, for use exclusively in the manufacture of apparatus designed for cooking or for heating buildings, in their own factories, under regulations prescribed by the Minister.....	Free	7½ p.c.	10 p.c.	451a	5 p.c.	7½ p.c.	10 p.c.
444	Gas meters, and complete parts thereof.....	15 p.c.	30 p.c.	35 p.c.	436	22½ p.c.	30 p.c.	35 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.....	15 p.c.	27½ p.c.	30 p.c.	435	20 p.c.	27½ p.c.	30 p.c.
444b	Lamp shades, n.o.p., and shade holders.....	15 p.c.	27½ p.c.	30 p.c.	435	20 p.c.	27½ p.c.	30 p.c.
445	Electric light fixtures and appliances, n.o.p., and complete parts thereof.....	15 p.c.	27½ p.c.	30 p.c.	435	20 p.c.	27½ p.c.	30 p.c.
445a	Electric head, side and tail lights; electric torches or flashlights.....	15 p.c.	27½ p.c.	30 p.c.	435	20 p.c.	27½ p.c.	30 p.c.
445b	Electric arc lamps and incandescent electric light lamps, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.	435	20 p.c.	27½ p.c.	30 p.c.
445c	Electric telegraph or telephone apparatus and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445d	Electric wireless or radio apparatus and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445e	Electric and galvanic batteries, n.o.p., and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445f	Electric dynamos or generators and transformers, n.o.p., and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445	Electric motors, n.o.p., and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
445h	Electric insulators of all kinds, n.o.p., and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445i	Electric sad irons and complete parts thereof.....	15 p.c.	25 p.c.	27½ p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445j	Electric apparatus, of a class or kind not made in Canada, n.o.p., and complete parts thereof.....	Free	15 p.c.	20 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
445k	Electric apparatus, n.o.p., and complete parts thereof.	15 p.c.	25 p.c.	30 p.c.	453	15 p.c.	25 p.c.	27½ p.c.
446	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, of a class or kind not made in Canada, n.o.p.....	Free	15 p.c.	20 p.c.	454	20 p.c.	27½ p.c.	30 p.c.
446a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.....	15 p.c.	25 p.c.	30 p.c.	454	20 p.c.	27½ p.c.	30 p.c.
447	Water pumps, hand or power, for domestic purposes only.....	Free	25 p.c.	30 p.c.	454 453	20 p.c. 15 p.c.	27½ p.c. 25 p.c.	30 p.c. 27½ p.c.
448	Steel balls, for use only on bearings of machinery and vehicles.....	Free	7½ p.c.	10 p.c.	491	Free	7½ p.c.	10 p.c.
449	Steel wool.....	Free	7½ p.c.	10 p.c.	492	5 p.c.	7½ p.c.	10 p.c.
450	Skates of all kinds, roller or other, and parts thereof..	15 p.c.	25 p.c.	30 p.c.	423	22½ p.c.	32½ p.c.	35 p.c.
451	Buckles, clasps, eyelets, hooks and eyes, dome, snap, hookless or other fasteners, of iron, steel, brass or other metal, coated or not, n.o.p. (not being jewelry).....	20 p.c.	27½ p.c.	30 p.c.	420 454 362 357 352 711 419 419	20 p.c. 20 p.c. 22½ p.c. 17½ p.c. 20 p.c. 15 p.c. 20 p.c. 20 p.c.	27½ p.c. 27½ p.c. 30 p.c. 27½ p.c. 27½ p.c. 17½ p.c. 27½ p.c. 27½ p.c.	30 p.c. 30 p.c. 35 p.c. 30 p.c. 30 p.c. 17½ p.c. 30 p.c. 30 p.c.
451a	Needles, of any material or kind, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.	419	20 p.c.	27½ p.c.	30 p.c.
451b	Pins manufactured from wire of any metal, n.o.p.....	20 p.c.	27½ p.c.	30 p.c.	419	20 p.c.	27½ p.c.	30 p.c.
451c	Corset clasps, busks, blanks, steels, and covered corset wires, cut to length, tipped or untipped; reed, rattan or horn, covered.....	15 p.c.	27½ p.c.	30 p.c.	637	22½ p.c.	30 p.c.	35 p.c.
451d	Metal glove fasteners, papier mache shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners.....	Free	Free	Free	671	Free	Free	Free
452	Metal tips, studs and eyes, when imported by manufacturers of corset clasps and corset wires for use exclusively in the manufacture of corset clasps and corset wires, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	671a	Free	Free	Free

453	Metal parts when imported by manufacturers of covered buttons for use exclusively in the manufacture of covered buttons, in their own factories, under regulations prescribed by the Minister.....	Free	17½ p.c.	20 p.c.	650	12½ p.c.	17½ p.c.	20 p.c.
454	Frames not more than ten inches in width, clasps and 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.....	Free	17½ p.c.	20 p.c.	658	12½ p.c.	17½ p.c.	20 p.c.
455	Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths, suitable for umbrella, parasol, sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use exclusively in their own factories, under regulations prescribed by the Minister.....	Free	5 p.c.	7½ p.c.	672	Free	Free	Free
456	Wire of brass, zinc, iron or steel, screwed, twisted, flattened or corrugated, for use exclusively in connection with nailing machines for the manufacture of boots and shoes, in boot and shoe factories, under regulations prescribed by the Minister.....	Free	Free	Free	482	Free	Free	Free
457	Tubs of metal, coated or not; copper sheets, plated or not; zinc sheets, plated; ball-bearings; gasoline engines and electric motors of less than one horsepower; all the foregoing when imported by manufacturers of washing machines or wringers for use exclusively in the manufacture of washing machines or wringers, in their own factories, under regulations prescribed by the Minister.....	Free	7½ p.c.	10 p.c.	454 362	20 p.c. 22½ p.c.	27½ p.c. 30 p.c.	30 p.c. 35 p.c.
457a	Materials or articles of metal, of a class or kind not made in Canada, when imported by manufacturers of washing machines or wringers for use exclusively in the manufacture of washing machines or wringers, in their own factories, under regulations prescribed by the Minister.....	Free	5 p.c.	7½ p.c.	454 362	20 p.c. 22½ p.c.	27½ p.c. 30 p.c.	30 p.c. 35 p.c.
458	Materials, including all parts, when imported by manufacturers of traction engines for use exclusively in the manufacture of traction engines, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	1028 1039	99 p.c. drawback 30 p.c. drawback		
459	Materials, including all parts, when imported by manufacturers of street or road rollers for use exclusively in the manufacture of street or road rollers, in their own factories, under regulations prescribed by the Minister.....	Free	7½ p.c.	10 p.c.	1039	30 p.c.		

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
460	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister.....	Free	Free	Free	596	drawback		
461	Safes, doors for safes and vaults; scales, balances, weighing beams and strength testing machines of all kinds, n.o.p.....	10 p.c.	25 p.c.	30 p.c.	437	20 p.c.	27½ p.c.	30 p.c.
462	Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, and tape lines of any material, n.o.p.; complete parts of all the foregoing...	15 p.c.	25 p.c.	30 p.c.	657 362 454 657	17½ p.c. 22½ p.c. 20 p.c. 17½ p.c.	22½ p.c. 30 p.c. 27½ p.c. 22½ p.c.	25 p.c. 35 p.c. 30 p.c. 25 p.c.
463	Magic lanterns and slides therefor.....	Free	20 p.c.	25 p.c.				
464	Steel dies, of a class or kind not made in Canada, valued at not less than one thousand dollars each, for use exclusively in stamping metal sheets or metal plates..... Provided that such dies shall be exported from Canada under Customs supervision within three months from the date of import entry.	Free	Free	Free	453d	Free	Free	Free
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.....	15 p.c.	25 p.c.	30 p.c.	661	20 p.c.	27½ p.c.	30 p.c.
466	Iron sand or globules of iron shot, and dry putty, for use in polishing glass or granite or for sawing stone..	Free	Free	Free	457	Free	Free	Free
467	Window shade or blind rollers.....	15 p.c.	25 p.c.	30 p.c.	517	20 p.c.	30 p.c.	35 p.c.
468	Bird, squirrel and rat cages, of wire; and metal parts thereof.....	15 p.c.	25 p.c.	30 p.c.	421	22½ p.c.	30 p.c.	35 p.c.
469	Machine card clothing.....	15 p.c.	20 p.c.	25 p.c.	429	17½ p.c.	22½ p.c.	25 p.c.
470	Patterns of iron, steel, brass or other metal, not being models.....	20 p.c.	27½ p.c.	30 p.c.	430	20 p.c.	27½ p.c.	30 p.c.
471	Belt pulleys of all kinds, for power transmission....	15 p.c.	25 p.c.	27½ p.c.	452	15 p.c.	25 p.c.	27½ p.c.
472	Plates engraved on wood, steel, or other metal and transfers taken from the same, n.o.p.; engravers' plates of steel, or other metal, polished or otherwise processed, for engraving thereon.....	10 p.c.	15 p.c.	20 p.c.	431	15 p.c.	17½ p.c.	20 p.c.
473	Plates for printing in two or more colours, including electrotypes, nickeltypes and all engravings on steel or other metal, for use exclusively in printing.....	Free	15 p.c.	20 p.c.	431	15 p.c.	17½ p.c.	20 p.c.

474	Stereotypes, electrotypes and celluloids, for almanacs, calendars, illustrated pamphlets, newspaper or other advertisements, n.o.p.; and matrices or copper shells for such stereotypes, electrotypes and celluloids, per square inch.....	1 cent	1½ cents	1½ cents	432	1 cent	1½ cents	1½ cents
475	Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	Free	Free	Free	483	Free	Free	Free
475a	Stereotypes, electrotypes, celluloids and bases for the same, composed wholly or in part of metal or celluloid, n.o.p., and copper shells for such stereotypes, electrotypes and celluloids, per square inch.....	½ cent	½ cent	½ cent	433	½ cent	½ cent	½ cent
475b	Matrices for stereotypes, electrotypes and celluloids described in item 475a, per square inch.....	½ cent	½ cent	½ cent	433a	½ cent	½ cent	½ cent
476	Surgical and dental instruments of any material; surgical needles; X-ray apparatus; surgical operating tables for use in hospitals; microscopes valued at not less than \$50 each by retail; and complete parts of all the foregoing.....	Free	Free	Free	466 326a 618	Free 15 p.c. 15 p.c.	Free 20 p.c. 25 p.c.	Free 22½ p.c. 27½ p.c.
476a	Glassware and other scientific apparatus for laboratory work in public hospitals; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing or laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister.....	Free	Free	Free	466a 362	Free 22½ p.c.	Free 30 p.c.	Free 35 p.c.
476b	Surgical suction apparatus including motive power; prepared surgical catgut; chloroform; ethyl chloride; canopy or pedestal operating room lights designed to minimize shadow; not including bulbs; all the foregoing of a class or kind not made in Canada, and complete parts thereof, for the use of any public hospital, under regulations prescribed by the Minister.....	Free	Free	Free	453 711 219 435	15 p.c. 15 p.c. 15 p.c. 20 p.c.	25 p.c. 17½ p.c. 22½ p.c. 27½ p.c.	27½ p.c. 17½ p.c. 25 p.c. 30 p.c.
477	Metallic tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of vaccine points, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free	676 688	Free Free	Free Free	Free Free
478	Artificial limbs, and complete parts thereof.....	Free	Free	Free	770 719 506a	Free Free Free	Free Free Free	Free Free Free
479	Materials and articles, when imported by manufacturers of artificial limbs for use exclusively in the manufacture of artificial limbs, in their own factories, under regulations prescribed by the Minister.....	Free	Free	Free				
480	Crutches or specially constructed staffs for cripples..	Free	Free	Free				

Tariff Item		British Preferential Tariff	Inter-mediate Tariff	General Tariff	PRESENT RATES (E. & O. E.)			
					Present Tariff Item	British Preferential Tariff	Inter-mediate Tariff	General Tariff
481	Specially constructed boot or appliance made to order for a person having a crippled or deformed foot or ankle.....	Free	Free	Free	611b	Free	Free	Free
482	Ear-telephone sets and similar appliances, including complete parts and batteries therefor, for use by deaf persons, under regulations prescribed by the Minister.....	Free	Free	Free	453	15 p.c.	25 p.c.	27½ p.c.
494	Manufactures of corkwood or cork bark, n.o.p., including strips, shives, shells and washers of cork...	Free	17½ p.c.	20 p.c.	494	15 p.c.	17½ p.c.	20 p.c.
494a	Cork slabs, boards, planks and tiles produced from cork waste or granulated or ground cork	Free	17½ p.c.	25 p.c.	494a	15 p.c.	17½ p.c.	25 p.c.
498	Cane, reed or rattan, not further manufactured than split, n.o.p.....	Free	10 p.c.	10 p.c.	498	7½ p.c.	10 p.c.	10 p.c.
502b	Bicycle rim strips of maple not further manufactured than bent to shape and jointed.....	Free	12½ p.c.	15 p.c.	502b	10 p.c.	12½ p.c.	15 p.c.
502c	Wood handles or stems for handles, not further manufactured than turned, when imported by manufacturers of goods enumerated in tariff items 409a, 409c, 409e, 409f, 409g, 409i, 409j, 409o, 431 and 431a for use exclusively in the manufacture of goods enumerated in said items.....	Free	Free	Free	502c	Free	Free	Free
502d	Gun stocks and fore-ends for shot guns, of walnut in the rough, not further manufactured than bored and channelled, when imported by manufacturers of shot guns for use only in the manufacture of shot guns in their own factories.....	Free	12½ p.c.	15 p.c.	502d	10 p.c.	12½ p.c.	15 p.c.
506a	Clothes pins, with springs, per gross.....	Free	9 cts.	10 cts.	506	17½ p.c.	22½ p.c.	25 p.c.
513	Umbrella, parasol and sunshade sticks or handles, n.o.p.....	Free	17½ p.c.	20 p.c.	513	15 p.c.	17½ p.c.	20 p.c.
516	Blinds of wood, metal or other material, not textile or paper.....	Free	27½ p.c.	30 p.c.	516	20 p.c.	27½ p.c.	30 p.c.
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.	Free	17½ p.c.	17½ p.c.	535a	10 p.c.	17½ p.c.	17½ p.c.
535e	Vegetable fibres other than cotton, when imported by manufacturers of brushes for use exclusively in the manufacture of brushes, in their own factories.	Free	5 p.c.	7½ p.c.	535a	10 p.c.	17½ p.c.	17½ p.c.
553a	Stereotypers' and typesetters' blankets or blanket-ing and press blankets or blanketing used for printing presses, of a class or kind not made in Canada.	Free	5 p.c.	10 p.c.	442	Free	5 p.c.	10 p.c.
577	Collars and cuffs of xylonite, xylite or celluloid.....	Free	20 p.c.	25 p.c.	577	15 p.c.	20 p.c.	25 p.c.
584a	Asphalt, not solid.....	Free	17½ p.c.	17½ p.c.	584a	12½ p.c.	17½ p.c.	17½ p.c.

588a	Gas for heating, cooking or illuminating, imported by pipe line, per one thousand cubic feet.....	—	—	6 cts.	588a	6 cents	6 cents	6 cents
605	Skins for morocco leather, tanned but not further manufactured; tanners' scrap leather; leather not further finished than tanned, and skins, n.o.p.....	10 p.c.	12½ p.c.	15 p.c.	605	10 p.c.	12½ p.c.	15 p.c.
605a	Belting leather, further finished than tanned.....	10 p.c.	20 p.c.	22½ p.c.	605	10 p.c.	12½ p.c.	15 p.c.
618b	Tires of rubber for vehicles of all kinds, fitted or not	22½ p.c.	30 p.c.	35 p.c.	592	22½ p.c.	30 p.c.	35 p.c.
636	Featherbone, plain or covered, in coils.....	Free	17½ p.c.	20 p.c.	636	12½ p.c.	17½ p.c.	20 p.c.
649	Shoe buttons, n.o.p.....	Free	22½ p.c.	25 p.c.	649	17½ p.c.	22½ p.c.	25 p.c.
650a	Button blanks of animal shell, in the rough.....	Free	10 p.c.	10 p.c.	650a	7½ p.c.	10 p.c.	10 p.c.
657b	Special parts, in the rough, when imported by manufacturers of cameras, for use only in the manufacture of cameras.....	Free	7½ p.c.	7½ p.c.	657b	5 p.c.	7½ p.c.	7½ p.c.
663c	Soya beans, soya bean cake and soya bean meal when imported by manufacturers of cattle foods and fertilizers for use exclusively in the manufacture of cattle foods and fertilizers, in their own factories.	Free	Free	Free	736	Free	Free	Free
665	Torpedoes, fire-crackers and fire-works of all kinds.	Free	22½ p.c.	25 p.c.	711	15 p.c.	17½ p.c.	17½ p.c.
665a	Fuse, not metallic.....	Free	17½ p.c.	20 p.c.	665	17½ p.c.	22½ p.c.	25 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.....	15 p.c.	22½ p.c.	25 p.c.	665a	12½ p.c.	17½ p.c.	20 p.c.
672a	Sticks or canes cut into suitable lengths for umbrella, parasol or sunshade or walking sticks, further manufactured than in tariff item 455, but not further finished than bent, when imported by manufacturers of umbrellas, parasols, sunshades or walking sticks, for use exclusively in the manufacture of such articles in their own factories.....	Free	12½ p.c.	15 p.c.	670	17½ p.c.	22½ p.c.	25 p.c.
688	Artificial teeth, not mounted.....	Free	Free	Free	670a	10 p.c.	12½ p.c.	15 p.c.
698a	Metal sheets for use only in making Braille printing plates, typewriters with Braille characters on the keys and writing appliances for use only by the blind.....	Free	Free	Free	672a	10 p.c.	12½ p.c.	15 p.c.
706	Articles for the personal or official use of representatives of foreign countries and of His Majesty's Governments, and for the personal use of their families, suites or servants, under regulations prescribed by the Governor in Council.....	Free	Free	Free	688	Free	Free	Free
	Provided that the Governor in Council may withdraw any of the privileges granted under this section in the case of any country which refuses to grant the same privileges to Canadian officials holding corresponding or equivalent posts in that country, and may also rescind any Order in Council withdrawing the privileges as aforesaid.	Free	Free	Free	698a	Free	Free	Free
					349	5 p.c.	7½ p.c.	10 p.c.
					706	Free	Free	Free

4. Resolved, That Section B to the Customs Tariff, being chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928, and by Order in Council, be amended by striking thereout tariff items 1005, 1006, 1009, 1015, 1018, 1021, 1023, 1026, 1027, 1028, 1036, 1039, 1045, 1047, 1048, 1056, 1057, 1058, 1059, 1062, 1063, 1064, the enumerations of goods and the rates of drawback of customs duties set opposite to each of the said items, and by repealing Order in Council, P.C. 2851, dated the thirteenth day of August, 1921, and by inserting the following items, enumerations and rates of drawback of customs duties in said Schedule B:—

Tariff Item	Goods	When subject to Drawback	Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback	Present Rates (E. & O.E.)	
				Present Tariff Item	Drawback
1005	Steel.....	When used in the manufacture of cutlery or stove trimmings.....	99 p.c. drawback	1009	99 p.c.
1006	Steel.....	When used in the manufacture of scythes, reaping hooks, hay or straw knives, hoes, agricultural forks, hand rakes, axes or wind-mills.....	99 p.c. drawback	1009	99 p.c.
1009	Steel.....	When used in the manufacture of files, augers, auger bits, bit braces, wrenches, hammers or hatchets.....	60 p.c. drawback	1009	99 p.c.
1015	Steel.....	When used in the manufacture of skates or bicycle chain.....	40 p.c. drawback	1009	99 p.c.
1018	Seamless iron or steel tubing over four inches in diameter.....	When used in the transmission of natural gas under high pressure from the gas wells to points of distribution.....	50 p.c. drawback	1064	50 p.c.
1021	Rolled round wire rods in the coil, of iron or steel, not over .375 inch in diameter..	When used in the manufacture of galvanized iron or steel wire, curved or not, .144, .104, or .092 inch in diameter with tolerance not to exceed .004 inch, but not when such wire is for use in telegraph or telephone lines.....	99 p.c. drawback	1021	99 p.c.
1023	Hot rolled hexagon iron or steel bars.....	When used in the manufacture of cold drawn or cold rolled iron or steel bars.....	60 p.c. drawback	1023	99 p.c.
1026	Materials.....	When used in the manufacture of containers for articles entitled to entry under tariff item 219a...	99 p.c. drawback		New drawback

1027	Materials.....	When used by manufacturers of malleable iron castings or steel shafting for use exclusively in the manufacture of such articles for use in the manufacture of goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409o, and 439c.....	80 p.c. drawback	1027	80 p.c.
1028	Steel billets.....	When used in the manufacture of the seamless pipes, tubes and flues enumerated in tariff items 399 and 410d: Provided that no drawback shall be paid under this item when the pipes, tubes and flues enumerated in Tariff 399 and 410d are dutiable under the General Tariff of Schedule A to this Act.....	99 p.c. drawback		New drawback
1045	Steel sheets, hot or cold rolled or coated with lead or with lead and tin, .064 inch to .022 inch in thickness, 20 to 42 inches in width and 50 to 120 inches in length	When used in the manufacture of stampings for automobiles.....	99 p.c. drawback	P.C. 2851	99 p.c.
1047	Materials.....	When used in the manufacture of articles enumerated in tariff item 410e.....	99 p.c. drawback	1047	99 p.c.
1048	Materials, including all parts.....	When used in the manufacture of goods enumerated in tariff item 440k.....	50 p.c. drawback	1048	50 p.c.
1056	Materials.....	When used in the manufacture of rolled iron or rolled steel entitled to entry under tariff item 442a, when such rolled iron or rolled steel is sold to manufacturers to be used as specified in said item.....	99 p.c. drawback	1056	99 p.c.
1057	Materials.....	When used in the manufacture of articles entitled to entry under tariff item 442, when such articles are sold to manufacturers to be used as specified in said item.....	80 p.c. drawback	1057	80 p.c.
1058	Materials.....	When used in the manufacture of articles entitled to entry under tariff items 411 and 411a, not including saws, and articles entitled to entry under tariff item 410 (1), when such articles are used as specified in said items..	60 p.c. drawback	1058	60 p.c.

Tariff Item	Goods	When subject to Drawback	Portion of Duty (Not including Special Duty or Dumping Duty) Payable as Drawback	Present Rates (E. & O.E.)	
				Present Tariff Item	Drawback
1059	Materials.....	When used in the manufacture of articles entitled to entry under tariff items 410b and 410z when such articles are used as specified in said items.....	70 p.c. drawback	1059	70 p.c.
1062	Materials, including all parts.....	When used in the manufacture of marking gauges, levels, planes or hand tool scrapers, spoke shaves, try squares, bevels, measuring tapes, rules, forged wire rope sockets, lathe dogs, tool holders, forged clamps, chain pipe wrenches: Provided that no drawback shall be paid under this item unless at least fifty per centum of the cost of producing the finished article has been incurred in Canada; and provided further that no drawback under this item shall be payable more than once on any article.....			
1063	Materials, including all parts, when imported prior to July 1, 1932.....	When used in the manufacture of engines for use exclusively in the equipment of aircraft: Provided that on and after July 1, 1930, no drawback shall be paid under this item unless at least twenty-five per centum of the cost of producing the finished engine has been incurred in Canada....	60 p.c. drawback	1062	60 p.c.
1064	Materials, including all parts, when imported prior to July 1, 1932.....	When used in the manufacture of aircraft, not including engines: Provided that no drawback shall be paid under this item unless at least fifty per centum of the cost of producing the finished article has been incurred in Canada.....	60 p.c. drawback	1063	50 p.c.
		 60 p.c.		New Drawback

5. Resolved, That any enactment founded on the foregoing resolutions shall be deemed to have come into force on the second day of May, one thousand nine hundred and thirty, and to have applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date and to have applied to goods previously imported for consumption for which no entry for consumption was made before that day.

THE SPECIAL WAR REVENUE ACT

Resolved, That it is expedient to introduce a measure to amend The Special War Revenue Act, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as amended by chapter fifty of the Act of 1928 and chapter fifty-seven of the Acts of 1929, and to provide:—

1. That section eighty-six of the said Act, as amended by section three of chapter fifty of the acts of 1928 and as amended by section five of chapter fifty-seven of the Acts of 1929, be amended by providing that the rate of consumption or sales tax be reduced to one per cent.

2. That schedule 111 to this Act be amended by changing the numbers of Customs Tariff items as follows:

<i>Tariff Item</i>		<i>Tariff Item</i>
410	to read	406a;
410a	"	406b;
445	"	409d;
445a	"	442;
445b	"	442a;
446	"	409b;
446b	"	409c;
446c	"	409k;
447	"	409n;
447b	"	409j;
448	"	409a, 409c, 409e, 409f, 409g, 409j, 409o;
449	"	409i, 431a;
450	"	431;
453b	"	411, 411a, 411b;
453c	"	410l;
453d	"	464;
453e	"	440k;
456a	"	391a;
460	"	410m, 410n, 410o, 410p, 410q, 410s;
460a	"	410q;
460b	"	410b, 410z;
460c	"	410g;
460d	"	410k;
461	"	410f;
461a	"	iron or steel pipe, not butt or lap welded, and wirebound wooden pipe, not less than thirty inches in in- ternal diameter; for use in alluvial gold mining;

<i>Tariff Item</i>		<i>Tariff Item</i>
466	"	476;
466a	"	476a;
469	"	410d;
469a	"	410e;
469b	"	410c;
506a	"	480;
591	"	439c;
591a	"	439d.

and that section eighty-eight of the said Act be amended by changing the numbers of Customs Tariff items:—

<i>Tariff Item</i>		<i>Tariff Item</i>
86	to read	85, 89a, 89b, 89c, 89d, 90d
105	"	105e, 106a, 106c
105a	"	106b
106	"	105, 105d

3. That any enactment founded on paragraphs one and two of this resolution shall be deemed to have come into force on the second day of May, one thousand nine hundred and thirty, and to have applied to all goods imported or taken out of warehouse for consumption on and after that day, and to have applied to goods previously imported for which no entry for consumption was made before that date.

4. That section fifty-eight, as enacted by chapter fifty-seven of the Statutes of 1929, sections fifty-nine, sixty, sixty-one, sixty-two and sixty-three be repealed and provision made that there shall be imposed, levied and collected upon every change of ownership consequent upon the sale, transfer or assignment of any share of stock of any association, company or corporation, or any bond, debenture or debenture stock other than a bond, debenture or stock of the Dominion of Canada or of any Province of Canada, an Excise Tax as follows:—

- (a) Three cents for every one hundred dollars or fraction thereof, of the par value of a bond, debenture or debenture stock;
- (b) Five cents for every share of stock sold or transferred at a price over one hundred and fifty dollars per share;
- (c) Four cents for every share of stock sold or transferred at a price over seventy-five dollars per share but not more than one hundred and fifty dollars per share;
- (d) Three cents for every share of stock sold or transferred at a price over fifty dollars per share but not more than seventy-five dollars per share;
- (e) Two cents for every share of stock sold or transferred at a price over twenty-five dollars per share but not more than fifty dollars per share;
- (f) One cent for every share of stock sold or transferred at a price over five dollars per share but not more than twenty-five dollars per share;
- (g) One-quarter of one cent for every share of stock sold or transferred at a price of one dollar to five dollars per share, but not more than five dollars per share;
- (h) One-tenth of one per cent of the value of every share of stock sold or transferred at a price less than one dollar per share;

that the said tax shall be payable in Excise Tax stamps by the vendor, transferor or assignor;

that every person liable to collect or pay the said tax shall keep records and books of account;

and that any enactment founded on this paragraph four shall come into force on the first day of July, one thousand nine hundred and thirty.

THE INCOME WAR TAX ACT

Resolved, That it is expedient to amend the Income War Tax Act, and to provide—

1. That the corporation rate of tax be paid in respect of undistributed income when such undistributed income is received by a corporation on the sale or winding up of another corporation.

2. That the income of co-operative companies and associations be exempt from income tax.

3. (a) That an exemption of \$500.00 be granted in respect of dependent parents, grandparents, brothers, sisters, sons and daughters, incapable of self-support on account of mental or physical infirmity, not otherwise presently provided for.

(b) That donations, to the extent of ten per centum of the net income of the taxpayer to any church, university, college, school or hospital in Canada, be allowed as a deduction.

(c) That government or other like annuities to the extent of \$5,000.00 be exempt from income tax.

4. That corporate rate of tax be imposed on family corporations in respect of the interest therein of non-resident shareholders.

5. That directors, officers or employees of a Canadian company who reside abroad shall be taxable in respect of the dividend and interest income received from the company in which they are employed.

6. That any enactment founded on the foregoing resolutions shall be deemed to have come into force at the commencement of the 1929 taxation period and to be applicable thereto and to fiscal periods ending therein and to subsequent periods, except any enactment founded on resolution number one hereof, which shall be deemed to have come into force at the commencement of the 1930 taxation period and to be applicable thereto and to fiscal periods ending therein and to all subsequent periods.

CANADIAN COAL USED IN IRON AND STEEL PRODUCTION

Resolved, That it is expedient to introduce a measure to provide for the payment out of the Consolidated Revenue Fund of forty-nine and one-half cents per ton of bituminous coal mined in Canada and converted into coke in Canada and used in the smelting of iron from ore, or in the production of steel.

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