

N° 4670.

**ÉTATS-UNIS D'AMÉRIQUE
ET CANADA**

**Accord commercial avec annexes, signé à
Washington, le 17 novembre 1938, Echange
de notes y relatif, et Déclaration de la même
date concernant les bois d'œuvre.**

Texte officiel anglais communiqué par l'envoyé extraordinaire et ministre plénipotentiaire des Etats-Unis d'Amérique à Berne. L'enregistrement a eu lieu le 19 janvier 1940.

**UNITED STATES OF AMERICA
AND CANADA**

**Trade Agreement with Annexes, signed at
Washington, November 17th, 1938, Exchange
of Notes relating thereto, and Declaration of
the Same Date regarding Lumber.**

English official text communicated by the Envoy Extraordinary and Minister Plenipotentiary of the United States of America at Berne. The registration took place January 19th, 1940.

No. 4670. — TRADE AGREEMENT¹ BETWEEN THE UNITED STATES OF AMERICA AND CANADA. SIGNED AT WASHINGTON, NOVEMBER 17TH, 1938.

THE PRESIDENT OF THE UNITED STATES OF AMERICA AND HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA, in respect of Canada ;

Desiring to facilitate and extend still further the commercial relations existing between the United States of America and Canada by granting reciprocal concessions and advantages for the promotion of trade ;

Taking into account the absence of any restriction upon the settlement of commercial obligations arising out of the trade between the United States of America and Canada ;

Have resolved to replace the Trade Agreement² concluded between them on November 15th, 1935, at Washington by a new and more comprehensive Agreement and have appointed for this purpose as their Plenipotentiaries :

THE PRESIDENT OF THE UNITED STATES OF AMERICA :

Mr. Cordell HULL, Secretary of State of the United States of America ; and

HIS MAJESTY THE KING OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, EMPEROR OF INDIA :

FOR CANADA :

The Right Honorable W. L. Mackenzie KING, Prime Minister, President of the Privy Council and Secretary of State, for External Affairs of Canada ;

Who, having communicated to each other their full powers, found in good and due form, have agreed on the following articles :

Article I.

1. The United States of America and Canada will grant each other unconditional and unrestricted most-favored-nation treatment in all matters concerning customs duties and subsidiary charges of every kind and in the method of levying duties, and, further, in all matters concerning the rules, formalities and charges imposed in connection with the clearing of goods through the customs, and with respect to all laws or regulations affecting the sale or use of imported goods within the country.

2. Accordingly, articles the growth, produce or manufacture of either country imported into the other shall in no case be subject, in regard to the matters referred to above, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to which the like articles the growth, produce or manufacture of any other foreign country are or may hereafter be subject.

3. Similarly, articles exported from the territory of the United States of America or Canada and consigned to the territory of the other country shall in no case be subject with respect to exportation and in regard to the above-mentioned matters, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those to

¹ The instrument of ratification by His Majesty in respect of Canada and the Proclamation by the President of the United States of America were exchanged at Ottawa on June 17th, 1939.

² Vol. CLXVIII, page 355, of this Series.

which the like articles when consigned to the territory of any other foreign country are or may hereafter be subject.

4. Any advantage, favor, privilege or immunity which has been or may hereafter be granted by the United States of America or Canada in regard to the above-mentioned matters, to any article originating in any other foreign country or consigned to the territory of any other foreign country shall be accorded immediately and without compensation to the like article originating in or consigned to the territory of Canada or the United States of America, respectively, and irrespective of the nationality of the carrier.

Article II.

1. No prohibition or restriction shall be imposed or maintained on the importation into either country of any article, from whatever place arriving, the growth, produce or manufacture of the other country, to which the importation of the like article the growth, produce or manufacture of any other foreign country is not similarly subject.

2. No prohibition or restriction shall be imposed or maintained on the exportation of any article from either country to the other to which the exportation of the like article to any other foreign country is not similarly subject.

Article III.

If imports of any article into either country should be regulated either as regards the total amount permitted to be imported or as regards the amount permitted to be imported at a specified rate of duty, and if shares are allocated to countries of export, the share allocated to the other country shall be based upon the proportion of the total imports of such article from all foreign countries supplied by that country in past years, account being taken in so far as practicable in appropriate cases of any special factors which may have affected or may be affecting the trade in that article. In those cases in which the other country is a relatively large supplier of any such article, the Government of the country imposing the regulation shall, whenever practicable, consult with the Government of the other country before the share to be allocated to that country is determined.

Article IV.

1. If either country establishes or maintains a monopoly for the importation, production or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a particular commodity, the Government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

2. In awarding contracts for public works and in purchasing supplies, neither Government shall discriminate against articles the growth, produce or manufacture of the territories of the other country in favor of those of any other foreign country.

Article V.

Articles the growth, produce or manufacture of the United States of America or Canada shall, after importation into the other country, be exempt from all internal taxes, fees, charges or exactions

other or higher than those payable on like articles of national origin or any other origin, except as otherwise required by laws in force on the day of the signature of this Agreement and subject to the limitations on the authority of either Government.

Article VI.

1. Articles the growth, produce or manufacture of the United States of America enumerated and described in Schedule I annexed to this Agreement shall, on their importation into Canada, be exempt from ordinary customs duties in excess of those set forth in the said Schedule, subject to the conditions therein set out. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of Canada in force on the day of the signature of this Agreement.

2. Schedule I shall have full force and effect as an integral part of this Agreement.

Article VII.

1. Articles the growth, produce or manufacture of Canada enumerated and described in Schedule II annexed to this Agreement shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the said Schedule, subject to the conditions therein set out. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this Agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of the Agreement.

2. Schedule II shall have full force and effect as an integral part of this Agreement.

Article VIII.

1. The provisions of Articles VI and VII of this Agreement shall not prevent the Government of either country from imposing at any time on the importation of any article a charge equivalent to an internal tax imposed in respect of a like domestic article or in respect of a commodity from which the imported article has been produced or manufactured in whole or in part.

2. Moreover, the provisions of Articles VI and VII shall not be construed to embrace such reasonable fees, charges or exactions, imposed at any time by the Government of either country in connection with the documentation of any shipment, as are commensurate with the cost of the services performed.

Article IX.

Sawed lumber and timber, telephone, trolley, electric-light, and telegraph poles of wood, and bundles of shingles, the growth, produce or manufacture of Canada, imported into the United States of America, shall not be required to be marked to indicate their origin in any case where the imported article is of the same class or kind as articles which were imported into the United States of America in substantial quantities during the five-year period immediately preceding January 1st, 1937, and were not required during such period to be marked to indicate their origin.

Article X.

1. No prohibition, restriction or any form of quantitative regulation, whether or not operated in connection with an agency of centralized control, shall be imposed or maintained in Canada on the importation or sale of any article the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, or in the United States of America on the importation or sale of any article the growth, produce or manufacture of Canada enumerated and described in Schedule II, except as otherwise expressly provided in the said Schedules.

2. The foregoing provision shall not apply to quantitative regulations in whatever form which may hereafter be imposed by the Government of either country on the importation or sale of any article the growth, produce or manufacture of the other, in conjunction with governmental measures or measures under governmental authority

(a) Operating to regulate or control the production, market supply, quality or price of the like article of domestic growth, production or manufacture ; or

(b) Operating to increase the labor costs of production of the like article of domestic growth, production or manufacture ;

Provided, however, that the Government proposing to impose any such quantitative regulation shall have satisfied itself, in the case of measures described in subparagraph (a) of this paragraph, that such quantitative regulation is necessary to secure the effective operation of such measures, and, in the case of measures described in subparagraph (b), that such measures are causing the domestic production of the article concerned to be injuriously affected by imports which constitute an abnormal proportion of the total consumption of such article in relation to the proportion supplied in the past by foreign countries.

3. Whenever either Government proposes to impose or to effect a substantial alteration in any quantitative regulation authorized by the preceding paragraph, that Government shall give notice in writing to that effect to the other and shall, upon request, enter into consultation regarding the matter. If agreement is reached within thirty days after the receipt of the notice the Government giving it shall be free to impose or alter the regulation at any time, and the other Government shall be free within fifteen days after such action is taken to terminate this Agreement in its entirety on giving thirty days' notice in writing to that effect.

Article XI.

In respect of articles the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, imported into Canada, and of articles the growth, produce or manufacture of Canada enumerated and described in Schedule II, imported into the United States of America, on which *ad valorem* rates of duty, or duties based upon or regulated in any manner by value, are or may be assessed, the general principles on which dutiable value is determined in each of the importing countries on the day of the signature of this Agreement shall not be altered so as to impair the value of any of the concessions provided for in this Agreement.

Article XII.

1. Nothing in this Agreement shall be construed to prevent the enforcement of such measures as the Government of either country may see fit to adopt

(a) Relating to the importation or exportation of gold or silver ;

(b) Relating to the control of the import or export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies ;

(c) Relating to neutrality or the public security ; or

(d) Should that country be engaged in hostilities or war.

2. Subject to the requirement that, under like circumstances and conditions, there shall be no arbitrary discrimination by either country against articles the growth, produce or manufacture of the other country in favor of the like articles the growth, produce or manufacture of any other foreign country, the provisions of this Agreement shall not extend to prohibitions or restrictions

(a) Imposed on moral or humanitarian grounds ;

(b) Designed to protect human, animal or plant health or life ;

(c) Relating to prison-made goods ; or

(d) Relating to the enforcement of police or revenue laws.

Article XIII.

If a wide variation should occur in the rate of exchange between the currencies of the United States of America and Canada, and if the Government of either country should consider the variation so substantial as to prejudice the industries or commerce of that country, it shall be free to propose negotiations for the modification of this Agreement ; and if agreement with respect thereto is not reached within thirty days following receipt of such proposal, the Governments making such proposal shall be free to terminate this Agreement in its entirety on thirty days' written notice.

Article XIV.

The Government of each country reserves the right to withdraw or to modify the concession granted on any article under this Agreement, or to impose quantitative regulations on the importation of any such article if, as the result of the extension of such concession to other foreign countries, such countries obtain the major benefit of the concession, and if in consequence imports of the article concerned increase to such an extent as to threaten serious injury to domestic producers : Provided, That before any action authorized by the foregoing reservation is taken, the Government proposing to take such action shall give notice in writing to the other Government of its intention to do so, and shall afford such other Government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action.

Article XV.

1. Should any measure be adopted by the Government of either country which, while not conflicting with the terms of this Agreement, appears to the Government of the other country to have the effect of nullifying or impairing any of the objects of the Agreement, the Government which has adopted any such measure shall consider such representations and proposals as the other may make, with a view to effecting a mutually satisfactory adjustment of the matter.

2. The Government of each country will accord sympathetic consideration to, and when requested will afford adequate opportunity for consultation regarding, such representations as the other Government may make with respect to the operation of customs laws and regulations, quantitative restrictions on imports or the administration thereof, the observance of customs formalities, and the application of sanitary laws and regulations for the protection of human, animal or plant health or life.

3. In the event that the Government of either country makes representations to the Government of the other country in respect of the application of any sanitary law or regulation for the protection of human, animal or plant health or life, and if there is disagreement with respect thereto, a committee of technical experts on which each Government will be represented shall, on the request of either Government, be established to consider the matter and to submit recommendations to the two Governments.

Article XVI.

The provisions of this Agreement relating to the treatment to be accorded by the United States of America and Canada, respectively, to the commerce of the other country shall apply, on the part of the United States of America, to the continental territory of the United States and such of its territories and possessions as are included in its customs territory on the day of the signature of this Agreement. The provisions of this Agreement relating to most-favored-nation treatment shall apply, however, to all territories under the sovereignty or authority of the United States of America, other than the Panama Canal Zone.

Article XVII.

Except as otherwise provided in Article V of this Agreement :

(a) Nothing in the Agreement shall entitle the United States of America to claim the benefit of any treatment, preference or privilege which may now or hereafter be

accorded by Canada exclusively to territories under the sovereignty of His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, or under His Majesty's protection or suzerainty.

(*b*) Nothing in the Agreement shall entitle Canada to claim the benefit of any treatment, preference or privilege which may now or hereafter be accorded by the United States of America, its territories or possessions or the Panama Canal Zone exclusively to one another or to the Republic of Cuba. The provisions of this subparagraph shall continue to apply in respect of any benefits now or hereafter accorded by the United States of America, its territories or possessions or the Panama Canal Zone, to the Philippine Islands, irrespective of any change in the political status of the Philippine Islands.

Article XVIII.

1. The present Agreement shall be proclaimed by the President of the United States of America and shall be ratified by His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada. It shall enter definitively into force on the day of the exchange of the instrument of ratification and a copy of the proclamation, which shall take place at Ottawa as soon as possible.

2. Pending the definitive coming into force of this Agreement, the provisions of Article IX shall be applied provisionally on and after the day following the proclamation of the Agreement by the President of the United States of America, and the provisions of Article I, Article VI and Article VII shall be applied provisionally on and after January 1st, 1939, subject to the reservations and exceptions elsewhere provided for in this Agreement.

3. Upon the provisional application of Article I, Article VI and Article VII of the present Agreement, and during the continuance of such provisional application, the provisions of Article I, Article III and Article IV of the Trade Agreement concluded between the United States of America and Canada on November 15th, 1935, at Washington shall be inoperative, and upon the definitive coming into force of the present Agreement the whole of the said Agreement of November 15th, 1935, shall terminate.

4. Subject to the provisions of Article X and Article XIII, this Agreement shall remain in force for a term of three years from the date of the provisional application of Article IX, and, unless, at least six months before the expiration of the aforesaid term of three years, the Government of either country shall have given notice to the other Government of intention to terminate the Agreement upon the expiration of that term, the Agreement shall remain in force thereafter, subject to the provisions of Article X and Article XIII, until six months from the date on which the Government of either country shall have given notice to the other Government of intention to terminate the Agreement.

In witness whereof the respective Plenipotentiaries have signed this Agreement and have affixed their seals hereto.

Done in duplicate, at the City of Washington, this seventeenth day of November, 1938.

(*seal*) Cordell HULL.

(*seal*) W. L. Mackenzie KING.

SCHEDULE I.

(See Article VI.)

NOTE : Articles the growth, produce or manufacture of the United States of America enumerated and described in this Schedule shall, on their importation into Canada, be exempt from the Special Excise Tax levied under Section 88 of the Special War Revenue Act as soon as the necessary legislation can be enacted.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
6	Live hogs	per pound 1 ct.
7	Meats, fresh, n. o. p. :	
	ex (a) Edible offal of beef and veal	per pound 4 cts.
	ex (c) Pork	per pound 1 1/4 cts.
9	Poultry and game, n. o. p.	15 p. c.
10	Meats, prepared or preserved, other than canned :	
	(a) Bacon, hams, shoulders and other pork	per pound 1 3/4 cts.
	(b) N. o. p.	per pound 3 cts.
16	Eggs in the shell	per dozen 5 cts.
42	Salt, in bulk, n. o. p.	per one hundred pounds 4 cts.
45	Milk foods, n. o. p. ; prepared cereal foods, in packages not exceeding twenty-five pounds weight each	25 p. c.
46	Prepared cereal foods, n. o. p.	15 p. c.
ex 47	Lima beans, dried	per pound 1 ct.
ex 47	Soya beans, n. o. p.	Free
52	Barley, n. o. p.	per bushel 15 cts.
55	Indian corn, n. o. p.	per bushel 10 cts.
56	Oats	per bushel 8 cts.
57	Oatmeal and rolled oats	per one hundred pounds 50 cts.
63	Rice, cleaned	per one hundred pounds 70 cts.
	When in packages weighing two pounds, each, or less, the weight of such packages to be included in the weight for duty.	
71a	Timothy seed	per pound 1 ct.
ex 73	Broom corn seed, when in packages weighing more than one pound each	Free
74	Seeds, as hereunder, when in packages weighing more than one pound each :	
	(i) Parsley and parsnip	per pound 2 cts.
	(ii) Beet, not including sugar beet	per pound 3 cts.
	(iii) Mangel and turnip	per pound 4 cts.
75	Seeds, as hereunder, when in packages weighing more than one pound each :	
	(i) Radish, leek, lettuce, carrot, borecole or kale	per pound 3 cts.
	(ii) Cabbage and cucumber	per pound 5 cts.
76	Seeds, as hereunder, when in packages weighing more than one pound each :	
	(i) Tomato and pepper	per pound 10 cts.
	(ii) Cauliflower	per pound 15 cts.
	(iii) Onion	per pound 20 cts.
76a	Root, garden and other seeds, n. o. p., when in packages weighing more than one pound each	per pound 5 cts.
76b	Seeds, viz : Field, root, garden and other seeds, when in packages weighing one pound each, or less	25 p. c.
79b	Flowers and foliage, natural, cut, whether in designs or bouquets or not, n. o. p.	25 p. c.
82	ex (e) Nut trees, including grafted stock, and buds and scions for grafting nut trees	Free

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
83	Potatoes, as hereunder defined :	
	(a) In their natural state :	
	August 1st to June 14th, inclusive.	Free
	June 15th to July 31st, inclusive, per one hundred pounds	37½ cts.
	(c) Sweet potatoes and yams, in their natural state	Free
84	Onions, in their natural state :	
	(a) Onion sets and shallots	30 p. c.
	* (b) Onions, n. o. p. (½ ct. per lb.)	30 p. c.
ex 85	* Mushrooms, fresh (2 cts. per lb.)	10 p. c.
87	Vegetables, fresh, in their natural state :	
	* (a) Asparagus	10 p. c.
	(4 cts. per lb. : 10 weeks)	
	* (b) Beans, green	10 p. c.
	(1½ cts. per lb. : 14 weeks)	
	(c) Brussels sprouts	10 p. c.
	* (d) Cabbage	10 p. c.
	(4/5 ct. per lb. : 26 weeks)	
	* (e) Carrots	10 p. c.
	(4/5 ct. per lb. : 26 weeks)	
	* Beets, n. o. p.	10 p. c.
	(1 ct. per lb. : 26 weeks)	
	* (f) Cauliflower	10 p. c.
	(1½ cts. per lb. : 20 weeks)	
	Eggplant	Free
	* (g) Celery	10 p. c.
	(4/5 ct. per lb. : 26 weeks)	
	* (h) Cucumbers	10 p. c.
	(2 cts. per lb. : 20 weeks)	
	* (i) Lettuce	10 p. c.
	(4/5 ct. per lb. : 18 weeks)	
	(j) Parsley	10 p. c.
	* (k) Peas, green.	10 p. c.
	(2 cts. per lb. : 12 weeks)	
	* (l) Rhubarb	10 p. c.
	(1 ct. per lb.)	
	(m) Spinach	10 p. c.
	(n) Tomatoes	10 p. c.
	but not less than, per pound	1½ cts.
	(o) Watercress	10 p. c.
	Whitloof or endive	Free
	Peppers, green	10 p. c.
	Radishes	10 p. c.
	Artichokes, horseradish and okra	Free
	(p) N. o. p.	10 p. c.
89	Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty :	
	(a) Beans, baked or otherwise prepared per pound	1½ cts.
ex	(b) Corn per pound	1½ cts.
	(c) Peas per pound	1½ cts.
	(d) N. o. p.	20 p. c.
90	Vegetables, prepared or preserved :	
	(a) Dried, desiccated or dehydrated, including vegetable flour, n. o. p.	22½ p. c.
	(c) Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds	27½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
99b	Fruits, dried, desiccated, evaporated or dehydrated, n. o. p.	15 p. c.
99d	Dates, dried, unpitted, in bulk per pound	1/2 ct.
99f	Figs, dried per pound	1/2 ct.
	When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated	22 1/2 p. c.
100a	Grape fruit, n. o. p. per pound	1/2 ct.
101	Oranges, n. o. p. :	
	December to April, inclusive	Free
	May to November, inclusive per cubic foot	35 cts.
	<i>Provided</i> , that Canada reserves the right to substitute for the above item the following :	
101	Oranges, n. o. p. :	
	January to July, inclusive	Free
	August to December, inclusive. per cubic foot	35 cts.
101a	Lemons	Free
ex 105b	Olives, ripe, in brine	10 p. c.
ex 105c	Olives, ripe, in brine	10 p. c.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty :	
	(a) Peaches per pound	3 1/2 cts.
	Apricots and pears per pound	3 cts.
	(b) Pineapples per pound	3 cts.
	(c) N. o. p. per pound	3 cts.
108	Honey, in the comb or otherwise, and imitations thereof. per pound	1 1/2 cts.
ex 109	Nuts of all kinds, n. o. p., but not including shelled peanuts, n. o. p. per pound	1 ct.
ex 114	Nuts, shelled, n. o. p., but not including shelled almonds, peanuts or walnuts. per pound	2 cts.
115	Mackerel, herring, salmon and all other fish, n. o. p., fresh, salted, pickled, smoked, dried or boneless per pound	1/2 ct.
116	Halibut, fresh, pickled or salted per pound	1 ct.
117	Fish livers, fresh, salted or in preservative medium	Free
ex 133	Shrimps in sealed containers	15 p. c.
ex 123a	Oysters, shelled, in bulk per gallon	5 cts.
124	Oysters in the shell	15 p. c.
128	Oysters in the shell	15 p. c.
141	Sugar candy and confectionery, n. o. p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty per pound	1/2 ct.
	and	30 p. c.
143a	Cigarettes, the weight of the paper covering to be included in the weight for duty per pound	\$3.00
	and	15 p. c.
ex 152	Fruit juices, n. o. p., not including lime, orange, lemon or passion fruit juices.	15 p. c.
ex 152	Fruit syrups, n. o. p.	20 p. c.
ex 156	Whiskey (subject to the provisos attaching to tariff items 156 and 156 a) per gallon of the strength of proof	\$6.00
ex 167	Barley malt, whole, crushed or ground, upon entry for warehouse subject to excise regulations per pound	3/8 ct.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
169	Books, viz. : Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books	10 p. c.
ex 169	Books, periodicals and pamphlets, or parts thereof, printed, bound,	
ex 171	unbound, or in sheets (not to include blank account books, copy	
ex 184	books, or books to be written or drawn upon) in any other than the English language	Free
ex 169	Periodical publications, unbound or paper bound, printed and issued	
184a	at regular intervals, not less frequently than four times a year,	
184b	and bearing dates of issue	Free
184c		
184d		
ex 174	Tourist literature issued by national or State Governments or departments thereof, boards of trade, chambers of commerce, municipal and automobile associations, and similar organizations	Free
ex 178	Advertising and printed matter, whether imported by mail or	
ex 178a	otherwise, when in individual packages valued at not more than \$1.00 each and when not imported for sale or in a manner designed to evade payment of customs duties	Free
179	Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares ; shipping, price or other tags, tickets or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n. o. p.	27½ p. c.
180	Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, n. o. p., engravings or prints or proofs therefrom, and similar works of art, n. o. p. ; blueprints, building plans, maps, and charts, n. o. p.	20 p. c.
181	Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. o. p.	27½ p. c.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders	30 p. c.
ex 184	Newspapers, unbound, n. o. p. ; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals	Free
187	Albumenized and other papers and films chemically prepared for photographers' use, n. o. p.	20 p. c.
192	Tarred paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n. o. p. ; blotting paper, not printed nor illustrated	22½ p. c.
192b	Sandpaper, glass or flint paper, and emery paper or emery cloth .	20 p. c.
192d	Electrical insulating pressboard, not less than 0.040 inch in thickness	12½ p. c.
195	Paper hanging or wall papers, including borders or bordering	30 p. c.
197	Paper of all kinds, n. o. p.	22½ p. c.
ex 197	Electric cable insulating paper, 0.0045 inch or less in thickness, and condenser tissue paper	10 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
197b	Wrapping paper of all kinds, not pasted, coated or embossed . . .	25 p. c.
198	Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n. o. p.	27½ p. c.
199	Papeteries, envelopes, and all manufactures of paper, n. o. p.	27½ p. c.
199b	Containers wholly or partially manufactured from fibreboard or paperboard. per pound	1 ct.
	<i>Provided</i> , that in no case shall the rate of duty be less than . . .	25 p. c.
199c	Waxed stencil paper for use on duplicating machines	27½ p. c.
200	Pulp of wood, of straw or of any other vegetable fibre	Free
206a	Biological products, animal or vegetable, n. o. p., for parenteral administration in the diagnosis or treatment of diseases of man, when manufactured under licence of the Department of Pensions and National Health under regulations prescribed by the Food and Drugs Act; and biological products, animal or vegetable, n. o. p., for parenteral administration in the diagnosis or treatment of diseases of animals or poultry, when imported under permit of the veterinary director general	Free
ex 208	Sulphur and brimstone, crude or in roll or flour	Free
ex 208j	Nitrate of ammonia, when imported for use in the manufacture of nitrous oxide.	10 p. c.
208t	All chemicals and drugs, when of a kind not produced in Canada, which were on August 20th, 1932, dutiable at rates of 15, 25, and 25 p. c., under Tariff Item 711	17½ p. c.
ex 208t	Bicarbonate of soda	12½ p. c.
ex 208t	Methyl ethyl ketone; isopropyl acetate; butyl alcohol.	25 p. c.
208u	Xanthates and sulpho-thio-phosphoric (dithio-phosphoric) compounds, for use in the process of concentrating ores, metals or minerals	Free
210	(i) Peroxide of soda; silicate of soda in crystals or in solution; nitrate of soda or cubic nitre, n. o. p.; sulphide of sodium; nitrite of soda; arseniate, binarsenate, bisulphite and stannate of soda; prussiate of soda	15 p. c.
	(ii) Bichromate, sulphite and chlorate of soda.	12½ p. c.
210e	Nitrate of soda or cubic nitre when imported for use as a fertilizer or as a flux in the reduction of electrolytic copper slimes, or for use in the curing and pickling of meats or in the manufacture of vitreous glazes and enamel frits, or when imported by manufacturers of explosives for use exclusively in the manufacture of explosives, in their own factories	Free
212	Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined	15 p. c.
216	Acids, n. o. p., of a kind not produced in Canada.	20 p. c.
216d	Phthalic anhydride, adipic, abietic, maleic and succinic acids and ethylene glycol, when imported by manufacturers of synthetic resins, for use exclusively in the manufacture of synthetic resins, in their own factories.	Free
219a	Non-alcoholic preparations or chemicals, for disinfecting, dipping, spraying or fumigating, n. o. p.:	
	(i) When in packages not exceeding three pounds each, gross weight.	22½ p. c.
	(ii) Otherwise	7½ p. c.
219d	Sulphuric ether; chloroform, n. o. p.; preparations of vinyl ether for anæsthetic purposes	20 p. c.
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and pro-	

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
	prietary preparations, tinctures, pills, powders, troches, lozenges, filled gelatine capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n. o. p. :	
	(a) When dry	20 p. c.
	(b) Liquid, when containing not more than two and one-half per centum of proof spirit	27½ p. c.
	<i>Provided</i> that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopoeia, the Canadian Formulary or the French Codex as official, shall not be held to be covered by this item.	
220	ex (b) Dextrose (glucose) solutions, prepared, for parenteral administration in therapeutic treatments	Free
ex 228	Soap powders, powdered soap, mineral soap, and soap, n. o. p., not including toilet soap	25 p. c.
234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n. o. p., used for the hair, mouth or skin	30 p. c.
236	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, and abdominal supports.	20 p. c.
237	(c) Synthetic resins, n. o. p., in liquid, powder, granular, or lump form; or in tubes, cylinders, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded, extruded or pressed, when for use in Canadian manufactures	Free
238a	Manufactures of pyroxylin plastics, or of which pyroxylin plastic is the component of chief value, n. o. p.	27½ p. c.
238b	Cellulose nitrate or pyroxylin plastics, in tubes, cylinders, balls, strips, sheets, plates, blocks, bars, rods, angles, channels, tees or other shapes or sections, not further manufactured than moulded or pressed, when for use in Canadian manufactures	Free
238c	Moulding compositions of cellulose acetate or other derivatives of cellulose, in powder or granular form	Free
239	Lamp black, carbon black, ivory black and bone black	Free
242	Dry red lead; orange mineral; antimony oxide, titanium oxide, and zinc oxide such as zinc white and lithopone; white pigments containing not less than 14 per cent by weight of titanium dioxide	15 p. c.
243	Dry white lead.	20 p. c.
244	White lead ground in oil	25 p. c.
246	Oxides, fireproofs, rough stuff, fillers, laundry blueing, and colours, dry, n. o. p.	20 p. c.
247	Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n. o. p.	25 p. c.
ex 247a	Artists' and school children's colours; fitted boxes containing the same	25 p. c.
248	Paints and colours, ground in spirits, and all spirit varnishes and lacquers per gallon	85 cts.

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249	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n. o. p. per gallon and	15 cts. 20 p. c.
252	Shoe blacking ; shoemakers' ink ; shoe, harness and leather dressing, and knife or other polish or composition, n. o. p.	22½ p. c.
256	Printing ink	17½ p. c.
261	Turpentine, spirits of	Free
272	Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes	20 p. c.
274	Petroleum coke	Free
ex 281	Firebrick containing not less than ninety per cent of silica ; magnesite firebrick or chrome firebrick ; other firebrick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, but not including firebrick made substantially of silicon carbide and/or fused alumina, for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment.	Free
281a	Firebrick, n. o. p., of a class or kind not made in Canada, for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment	12½ p. c.
281b	Firebrick, n. o. p.	20 p. c.
282	Building brick and paving brick	15 p. c.
282a	Manufactures of clay or cement, n. o. p.	20 p. c.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n. o. p. ; earthenware tiles, n. o. p.	30 p. c.
288a	Chemical stoneware composed of a non-absorbent vitrified body specially compounded to resist acids or other corrosive reagents.	20 p. c.
288b	Hand forms of porcelain, when imported by manufacturers for use exclusively in the manufacture of rubber gloves in their own factories	20 p. c.
289	Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n. o. p.	27½ p. c.
296c	Magnesium carbonate, imported for use in the compounding or manufacture of rubber products	20 p. c.
296d	Feldspar, ground but not further manufactured	15 p. c.
305	Flagstone, sandstone and all building stone, not hammered, sawn or chiselled, and marble and granite, rough, not hammered or chiselled	12½ 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	20 p. c.
312	Asbestos in any form other than crude, and all manufactures thereof, n. o. p.	20 p. c.
312a	Carbons or carbon electrodes over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement ; carbons of a class or kind not produced in Canada, when imported for use in the manufacture of dry batteries and dry cells	Free
315	Carbons or carbon electrodes over three inches in circumference or outside measurement and not exceeding thirty-five inches in circumference or outside measurement ; carbons of a class or kind not produced in Canada, when imported for use in the manufacture of dry batteries and dry cells	Free
320	Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n. o. p.	20 p. c.

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326	(i) Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n. o. p.; lamp chimneys of glass, n. o. p.; decanters and machine-made tumblers of glass, not cut nor decorated, n. o. p.	27 ½ p. c.
	(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n. o. p.	25 p. c.
326a	Manufactures of glass, n. o. p.	17 ½ p. c.
326e	Articles of glass, not plate or sheet, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals, in their own factories	Free
326g	High thermal shock resisting glassware	15 p. c.
345	Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc	Free
346	Zinc, manufactures of, n. o. p.	20 p. c.
ex 346	Zinc slugs or discs, when imported by manufacturers of electric dry batteries for use in the manufacture of seamless cups or shells for such batteries, in their own factories	Free
348c	Brass scrap and brass in blocks, ingots or pigs; copper in bars or rods, not less than six feet in length, unmanufactured, n. o. p.; copper in strips, sheets or plates, not polished, planished or coated; brass or copper tubing, in lengths not less than six feet, and not polished, bent or otherwise manufactured	10 p. c.
350	Wire of all metals and kinds, n. o. p.	30 p. c.
351	Wire, single or several, covered with any material, including cable so covered, n. o. p.	27 ½ p. c.
352	Brass and copper nails, tacks, rivets and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.	25 p. c.
ex 352	Metal parts in any degree of manufacture, coated or not, and wooden parts in the rough, when imported by manufacturers of spools, quills, pirns, bobbins and shuttles, for use in the manufacture of such articles, in their own factories	10 p. c.
ex 362c		
ex 432d		
ex 446a		
ex 506		
ex 353	Aluminium and alloys thereof, crude or semi-fabricated, viz.: Pigs, ingots, blocks, notch bars, slabs, billets and blooms; bars, rods and wire; angles, channels, beams, tees and other rolled or drawn sections and shapes; pipes and tubes; plates, sheets and strips, including circles	27 ½ p. c.
354	Manufactures of aluminum, n. o. p.	27 ½ p. c.
354a	Kitchen or household hollow-ware of aluminum, n. o. p.	27 ½ p. c.
357	Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n. o. p.	25 p. c.
362	Articles consisting wholly or in part of sterling or other silverware n. o. p.; manufactures of gold or silver, n. o. p.	32 ½ p. c.
362a	Metal parts, electro-plated, for loose-leaf binders	25 p. c.
362c	Nickel-plated ware, gilt or electro-plated ware, n. o. p.	30 p. c.
367	Watch cases, and parts thereof, finished or unfinished	32 ½ p. c.
368	Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases but not less than each	30 p. c. 40 cts.

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369	Parts of clock movements or of clockwork mechanisms, finished or unfinished, not including plates	25 p. c.
375	Ferro-alloys : (f) All alloys used in the manufacture of iron or steel, n. o. p.	5 p. c.
377a	Blooms, cogged ingots, slabs, billets, n. o. p., sheet bars, of iron or steel, by whatever process made, n. o. p. per ton	\$4.00
377f	Bars or rods, of iron or steel, hot rolled, viz. :— Rounds over 4 7/8 inches in diameter and squares over 4 inches per ton	\$6.00
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 (c) Cold rolled, drawn, reeled, turned or ground, n. o. p. (d) Hot rolled, valued at not less than 4 cents per pound, n. o. p.	\$7.00 20 p. c. 12½ p. c.
380	Plates of iron or steel, hot or cold rolled : (a) Not more than 66 inches in width, n. o. p. per ton (b) More than 66 inches in width, n. o. p. per ton	\$8.00 \$6.00
381	Sheets, of iron or steel, hot or cold rolled : (a) .080 inch or less in thickness, n. o. p. (b) More than .080 inch in thickness, n. o. p. per ton	20 p. c. \$6.00
382	Hoop, band or strip, of iron or steel : (a) Hot rolled, .080 inch or less in thickness, n. o. p. (b) Hot rolled, more than .080 inch in thickness, n. o. p. per ton	12½ p. c. \$7.00
383	Sheets, plates, hoop, band or strip, of iron or steel : (a) Coated with tin, of a class or kind not made in Canada, n. o. p. (b) Coated with tin, n. o. p. (c) Coated with zinc, n. o. p. (d) Coated with metal or metals, n. o. p.	15 p. c. 17½ p. c. 17½ p. c. 10 p. c.
384	Skelp of iron or steel, hot rolled, when imported by manufacturers of pipes and tubes for use exclusively in the manufacture of pipes and tubes, in their own factories, under regulations prescribed by the Minister : (a) Not more than 14 inches in width (b) More than 14 inches in width	5 p. c. 5 p. c.
385a	Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot or cold rolled, polished or not, valued at not less than 5 cents per pound	17½ p. c.
386	Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister :	
ex 442	(c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, land sides or disc circles, when such rectangles, circles or sketches are cut to shape but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories (m) (ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories	Free 17½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
388	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n. o. p. ; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used therewith, n. o. p. . per ton	\$3.00
388 <i>b</i>	Iron or steel angles, beams, channels, columns, girders, joists, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n. o. p. ; piling of iron or steel, not punched or drilled, including interlocking sections, if any, used therewith, n. o. p. per ton	\$7.00
390	Castings, of iron, malleable, n. o. p.	22½ p. c.
390 <i>a</i>	Castings, of iron, non-malleable, n. o. p.	22½ p. c.
390 <i>b</i>	Castings, of steel, n. o. p.	22½ p. c.
390 <i>c</i>	Piston ring castings of steel, in the rough as from the moulds	Free
ex 392	Forged golf club heads of iron or steel, with or without face or similar marking, but not ground, polished, plated or otherwise finished	10 p. c.
392 <i>a</i>	Forgings of iron or steel, in any degree of manufacture, hollow, machined or not, not less than 12 inches in internal diameter ; and all other forgings, solid or otherwise, in any degree of manufacture, of a weight of 20 tons or over	20 p. c.
393	Tires, of steel, in the rough, not drilled or machined in any manner, for railway vehicles, including locomotives and tenders	7½ p. c.
394	(a) 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	25 p. c.
	(b) For other vehicles, n. o. p.	30 p. c.
397	(a) 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. (d) N. o. p.	25 p. c.
		20 p. c.
400	Fittings and couplings of iron or steel, of every description, for iron or steel pipes and tubes ; complete parts thereof	25 p. c.
401	ex (b) Wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations	10 p. c.
402 <i>a</i>	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	30 p. c.
402 <i>b</i>	Woven netting, of iron or steel, coated, made from wire of 17 gauge or heavier, with meshes not smaller than one inch and not larger than two inches, with specially strengthened joints, when for use exclusively on fur farms, under regulations prescribed by the Minister	20 p. c.
407 <i>a</i>	Chains, of iron or steel, n. o. p., and complete parts thereof	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	5 p. c.

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409	Cream separators and complete parts therefor, including steel bowls	12½ p. c.
409b	Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, garden seeders, weeders, and complete parts of all the foregoing	7½ p. c.
409c	Ploughs ; farm, field, lawn or garden rollers ; soil packers ; complete parts of all the foregoing	7½ p. c.
409d	Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, and complete parts of all the foregoing	7½ p. c.
409e	(i) Spraying and dusting machines and attachments therefor, including hand sprayers ; apparatus specially designed for sterilizing bulbs ; pressure testing apparatus for determining maturity of fruit ; pruning hooks ; pruning shears ; animal dehorning instruments ; and complete parts of all the foregoing	5 p. c.
	(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof ; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof ; box-lidding machines, egg-graders and egg-cleaners, and complete parts thereof, not including aluminium parts	5 p. c.
409f	Hay loaders, hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, grain crushers and grain or hay grinders for farm purposes only, post hole diggers, snaths, stumping machines and other agricultural implements or agricultural machinery, n. o. p., and complete parts of all the foregoing	7½ p. c.
409g	Incubators for hatching eggs, brooders for rearing young fowl, and complete parts of all the foregoing	7½ p. c.
409h	Hay presses and complete parts thereof	7½ p. c.
409i	Scythes, sickles or reaping hooks, hay or straw knives, edging knives, hoes, pronged forks, rakes, n. o. p.	7½ p. c.
409j	Fanning mills ; peaviners ; corn husking machines ; threshing machine separators, including weighers, wind stackers, baggers and self-feeders therefor ; complete parts of all the foregoing	7½ p. c.
409k	Windmills and complete parts thereof, not including shafting . . .	7½ p. c.
409l	Traction ditching machines (not being ploughs) and complete parts thereof	Free
409m	Internal combustion traction engines ; traction attachments designed to be combined with automobiles in Canada for use as traction engines ; complete parts of all the foregoing	Free
410l	Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n. o. p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations	17½ 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	

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
	the removal of the log from stump to skidway, log dump, or common or other carrier	15 p. c.
412a	Machinery and apparatus, n. o. p., viz : Gun and mould apparatus for making press rollers ; machines and apparatus for making electrotypes and stereotypes ; engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds ; machines and apparatus for graining metal plates ; machines and apparatus for sensitizing, grinding or polishing metal plates ; machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing ; shading apparatus ; machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues ; machines and apparatus for embossing or stamping or producing embossed or engraved effects, bookbinding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, re-winding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eye-letting, staying or stripping, reinforcing and box-covering ; complete parts, not to include saws, knives and motive power ; all the foregoing when for use exclusively by, and in their capacities as printers, lithographers, bookbinders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, or by manufacturers of articles made from paper or cardboard	Free
412b	Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof ; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof	10 p. c.
412c	Typesetting and typesetting machines and parts thereof for use in printing offices	Free
412d	Offset presses ; lithographic presses ; printing presses and typemaking accessories therefor, n. o. p. ; complete parts of the foregoing, not to include saws, knives and motive power	10 p. c.
413	Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, specially constructed for preparing, manufacturing, testing or finishing yarns, cordage, and fabrics made from textile fibres or from paper, imported for use exclusively by manufacturers and scholastic or charitable institutions in such processes only	5 p. c.
414	Typewriters and complete parts thereof	20 p. c.
414a	Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks	12½ p. c.
414c	(i) Bookkeeping, calculating and invoicing machines and complete parts thereof, n. o. p.	12½ p. c.
	(ii) Adding machines and complete parts thereof	20 p. c.
415	Electric vacuum cleaners and attachments therefor ; hand vacuum cleaners ; and complete parts of all the foregoing, including suction hose, n. o. p.	20 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
415a	Refrigerators, domestic or store, completely equipped or not :	
	(i) Electric	25 p. c.
	(ii) Other than electric	25 p. c.
415b	Washing machines, domestic, with or without motive power incorporated therein ; complete parts of washing machines	25 p. c.
415c	Clothes wringers, domestic, and complete parts of metal thereof	25 p. c.
415d	Sewing machines, with or without motive power incorporated therein ; complete parts of sewing machines	15 p. c.
422a	Concrete road-paving machines, self-propelling, end loading type,	
ex 439b	with a capacity of 21 cubic feet of wet concrete or more ; concrete and asphalt road finishing machines ; form graders ; sub-graders ; combination excavating and transporting scraper units ; concrete mixers, transit type ; dump wagons or trailers on crawler-tracks, not self-propelled ; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type ; steam or air driven pile hammers or extractors ; well-points ; truck turntables ; all the foregoing of a class or kind not made in Canada, and complete parts thereof	10 p. c.
ex 427a	Hand fire extinguishers, and sprinkler heads for automatic sprinkler systems for fire protection	30 p. c.
ex 425	Lawn mowers designed for use with motive power, whether or not containing the power unit	15 p. c.
427	All machinery composed wholly or in part of iron or steel, n. o. p., and complete parts thereof	25 p. c.
ex 427	Machinery and apparatus enumerated in Tariff Item 412a, when for use by manufacturers of articles made from regenerated cellulose or cellulose acetate ; complete parts of such machinery and apparatus, not to include saws, knives, and motive power	5 p. c.
ex 427	Veneer-drying machines, and complete parts thereof	5 p. c.
ex 427	Wire stitchers and staplers, either hand or power type, but not including motive power ; complete parts of the foregoing	5 p. c.
427a	All machinery composed wholly or in part of iron or steel, n. o. p., of a class or kind not made in Canada ; complete parts of the foregoing	10 p. c.
427b	Ball and roller bearings	17½ p. c.
427c	Machinery for dairying purposes, viz. : Power churns, power milk coolers, power fillers and cappers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers ; ice-breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats ; none of the foregoing machinery to include motive power	15 p. c.
427e	Automatic machines for making and packaging cigars and cigarettes, not to include tobacco-preparing machines	10 p. c.
ex 427a	Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment ; electric rectifiers or generators designed for use with motion picture projectors ; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps	15 p. c.
ex 445f		
ex 445h		
ex 446a		

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
428c	Engines or boilers and complete parts thereof, n. o. p.	25 p. c.
428e	Diesel and semi-diesel engines, and complete parts thereof, n. o. p.	20 p. c.
428f	Air-cooled internal combustion engines of not greater than 1½ h. p. rating, and complete parts thereof.	20 p. c.
429	Cutlery of iron or steel, plated or not : ex (g) Safety razor blades	25 p. c.
430	Nuts and bolts with or without threads, washers, rivets, of iron or steel, coated or not, n. o. p. ; nut and bolt blanks, of iron or steel per one hundred pounds and	50 cts. 17½ p. c.
431b	Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks, and eyes or polls for the same.	27½ p. c.
431c	Machinists' or metal workers' precision tools and measuring instruments, viz. : Calipers, micrometers, metal protractors and squares, bevels, verniers, gauges, gauge blocks, parallels, buttons, mercury plumb bobs, dividers, trammels, scribes, center punches, pocket speed indicators, straight edges, key seat clamps and other clamps and vises used by toolmakers for precision work, precision tools and measuring instruments, n. o. p.	10 p. c.
431d	Engineers', surveyors' and draftsmen's precision instruments and apparatus, viz. : alidades ; altazimuth surveying instruments ; aneroid barometers, engineering, military and surveying ; angle prisms ; boards, military sketching ; box sextants ; clinometers ; compasses ; cross staff heads ; curves, adjustable, irregular, railroad and ship ; curvimeters ; drafting instruments of all kinds, including fitted cases containing the same ; dipping needles ; drafting machines ; heliographs ; integrators ; levels, tripod and hand or pocket types ; levelling rods ; liners, section ; meters, portable for hydraulic engineering ; pantographs ; planimeters ; protractors ; parallel rulers ; parallel ruling attachments ; poles, ranging ; pedometers and paceometers ; plane tables, military and topographic ; scales, flat and triangular ; slide rules ; splines ; straight edges, steel and wooden ; tacheometers ; tallying machines, pocket ; tee squares, steel and wooden ; telemeters ; theodolites ; transits, tripod and hand or pocket types ; triangles of all types ; tripods for use with any of the foregoing instruments	10 p. c.
431f	Files and rasps.	27½ p. c.
432	Hollow-ware, of iron or steel, coated or not, n. o. p.	25 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	25 p. c.
432b	Hollow-ware, of iron or steel, coated with vitreous enamel	30 p. c.
432d	Manufactures of tinplate, painted, japanned, decorated or not, and manufactures of tin, n. o. p.	25 p. c.
ex 435	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in	
ex 434	mining, metallurgical or sawmill operations	12½ p. c.
ex 434x		
438a	Automobiles and motor vehicles of all kinds, n. o. p. ; electric trackless trolley buses ; chassis for all the foregoing	17½ p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
	<i>Provided</i> , that machines or other articles mounted on the foregoing or attached thereto for purposes other than loading or unloading the vehicle shall be valued separately and duty assessed under the tariff items regularly applicable thereto.	
438g	Motorcycles or side cars therefor, and complete parts of the foregoing	17½ p. c.
439c	Farm wagons, farm sleds, logging wagons, logging sleds, and complete parts thereof	15 p. c.
ex 440g	Diesel and semi-diesel engines, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in the construction or equipment of ships or vessels	Free
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n. o. p.	20 p. c.
440l	(i) Aircraft, not including engines, under regulations prescribed by the Minister	20 p. c.
	(ii) Complete parts of aircraft, not including parts of aircraft engines	15 p. c.
440m	Engines and complete parts thereof, when imported for use only in the equipment of aircraft	17½ p. c.
440n	Complete parts for repair of engines enumerated in tariff item 440m	10 p. c.
441e	Guns and rifles of a class or kind not made in Canada	15 p. c.
442	Articles which enter into the cost of manufacture of the goods enumerated in tariff items 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the aforesaid tariff items, under regulations prescribed by the Minister	5 p. c.
	<i>Provided</i> 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.	
442a	Notwithstanding the provisions of the preceding item, materials or commodities as hereunder defined or described, 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, 409p and 439c, under regulations prescribed by the Minister :	
	(1) Pig iron	\$1.00
	(2) Bars or rods, of iron or steel hot rolled.	\$2.75
443	Apparatus designed for cooking or for heating buildings :	
	(1) For coal or wood	25 p. c.
	(2) For gas	25 p. c.
	(3) For electricity	25 p. c.
	(4) For oil	25 p. c.
	(5) N. o. p.	25 p. c.
445	Electric light fixtures and appliances, n. o. p., and complete parts thereof	27½ p. c.
445a	Electric head, side and tail lights, n. o. p.; electric torches or flash-lights and complete parts therefor	27½ p. c.
445c	(i) Electric telegraph apparatus and complete parts thereof	25 p. c.
	(ii) Electric telephone apparatus and complete parts thereof	25 p. c.
445f	Electric dynamos or generators and transformers, and complete parts thereof, n. o. p.	25 p. c.
445g	Electric motors, and complete parts thereof, n. o. p.	25 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
445 ^h	Electric apparatus and complete parts thereof, n. o. p.	25 p. c.
445 ⁿ	Electrical instruments and apparatus of precision of a class or kind not made in Canada, viz. : meters or gauges for indicating and/or recording altitude, amperes, comparisons, capacity, density, depth, distance, electrolysis, flux, force, frequency, humidity, inductance, liquid levels, ohms, operation, power factor, pressure, space, speed, stress, synchronism, temperature, time, volts, volume, watts ; complete parts thereof	17½ p. c.
446 ^a	Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n. o. p.	25 p. c.
ex 446 ^a	Metals shells and hinges, for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped	12½ p. c.
ex 446 ^a	Tools of iron or steel, for use in machines, n. o. p., of a class or kind not made in Canada	10 p. c.
ex 446 ^a	Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux-coated	15 p. c.
ex 446 ^a	Locomotive beds or frames of steel, cast in one piece ; tender frames of steel, cast in one piece ; cast steel cradles for the rear ends of locomotive frames ; cast steel truck frames and bolsters for engines, tenders and passenger coaches ; platform castings for passenger coaches ; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock	7½ p. c.
446 ^c	Golf shafts of seamless steel, coated or not, but not chromium plated	15 p. c.
446 ^g	Electric welding apparatus, not including motors	20 p. c.
447 ^a	Sand cast rolls and chilled cast iron rolls, for use exclusively in rolling iron or steel, or in manufacturing paper	Free
45 ^I	Buckles, clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron, steel, brass or other metal, coated or not, n. o. p. (not being jewellery)	27½ p. c.
45 ⁴	Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations prescribed by the Minister ; parts of the foregoing	12½ p. c.
ex 446 ^a	(i) Philosophical, photographic, mathematical and optical instruments, n. o. p. ; speedometers, cyclometers and pedometers, n. o. p. ; complete parts of all the foregoing	17½ p. c.
462	(ii) Cameras and complete parts thereof, n. o. p.	20 p. c.
462 ^b	Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production ; parts of the foregoing	10 p. c.
ex 462	Iron sand and iron or steel shot, not further manufactured than crushed or ground, and dry putty, for sawing, polishing, pressure blasting or tumbling purposes	Free
466		
ex 711		
ex 756		

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
471a	Pressed steel belt pulleys for power transmission, and finished or unfinished parts thereof, including interchangeable bushings . .	20 p. c.
476	Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing	Free
500	Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n. o. p.; firewood, hop poles, fence posts and railway ties	Free
502	Mexican saddle trees and stirrups of wood, treenails; hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; feloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or joined; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned, and not tenoned, mitred or sized, and scale board for cheese	Free
503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	Free
504	Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured	Free
505	Sawn boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved, n. o. p.	10 p. c.
505a	Hardwood flooring, tongued and/or grooved, or jointed, viz.: beech, birch, maple and oak	17½ p. c.
506	Manufactures of wood, n. o. p.	20 p. c.
ex 506	Shingles of cedar, creosoted, vulcanized or otherwise processed or treated	Free
507a	Single-ply, sliced or rotary-cut veneers of wood, n. o. p., not over five-sixteenths of an inch in thickness, not taped nor jointed . .	20 p. c.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured . .	22½ p. c.
509	Vulcanized fibre, kartavert, indurated fibre, and like material, and manufactures of, n. o. p.	17½ p. c.
511b	Fishing rods	25 p. c.
ex 518	Bagatelle and other game tables or boards	27½ p. c.
519	House, office, cabinet or store furniture and parts thereof (not to include forgings, castings and stampings of metal, in the rough):	
	(i) Substantially of wood	32½ p. c.
	(ii) Other than of wood	27½ p. c.
ex 520	Raw cotton and cotton linters not further manufactured than ginned; waste wholly of cotton unfit for use without further manufacture	Free
522	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n. o. p.	15 p. c.
	and, per pound	3 cts.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
522c	(i) Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n. o. p. ; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread	20 p. c.
	and, per pound	3 cts.
	(ii) Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories	15 p. c.
	(iii) Sewing thread, wholly of cotton, on spools, not to exceed 250 yards on one spool	22½ p. c.
522d	Yarns and warps wholly of cotton, mercerized, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories	22½ p. c.
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons	12½ p. c.
ex 523	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n. o. p. and, per pound	17½ p. c. 3 cts.
ex 523	Cotton bags, seamless or	
ex 532	not	27½ p. c.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n. o. p.	20 p. c.
	and, per pound	3 cts.
ex 523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n. o. p. :	
	(i) Valued at more than 80 cents per pound	20 p. c.
	and, per pound	3 cts.
	(ii) Valued at 50 cents or more but not more than 80 cents per pound	25 p. c.
	and, per pound	3 cts.
	(iii) Valued at less than 50 cents per pound	27½ p. c.
	and, per pound	3½ cts.
ex 523b	Woven fabrics, wholly of cotton, commonly known as denims, when imported by manufacturers for use in their own factories in the manufacture of garments	20 p. c. 3 cts.
	and, per pound	
523c	Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more	27½ p. c.
ex 532	Enamelled carriage, shelf and table oilcloth ; woven fabric, wholly of	
532b	cotton, for covering books ; fabrics, wholly of cotton, coated or	
ex 573	impregnated, n. o. p.	30 p. c.
ex 532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n. o. p.	30 p. c.
532a	Handkerchiefs, wholly of cotton	30 p. c.
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n. o. p. ; fabrics, coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n. o. p.	30 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
ex 552	Felt, splint, for use in making molded splints for medical purposes	10 p. c.
ex 553	Household blankets, wholly of cotton, not to include horse blankets, automobile or steamer rugs, or similar articles	20 p. c.
ex 555	and, per pound Clothing, being women's and children's outer garments, wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk	5 cts. 32½ p. c.
ex 567	Clothing and wearing apparel, n. o. p., made from woven fabrics of which silk is the component of chief value	30 p. c.
ex 567a	Clothing and wearing apparel, n. o. p., made from woven fabrics of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes	32½ p. c.
ex 568	Knitted garments, n. o. p.	35 p. c.
568a	Socks and stockings : (ii) n. o. p.	20 p. c. \$1.00
569e	and, per dozen pairs Miners' safety helmets for use exclusively in mining operations, firemen's helmets and sand-blast helmets, of a class or kind not made in Canada ; parts of such helmets	Free
ex 613		
ex 618		
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n. o. p.	30 p. c. 7½ cts.
ex 573	and, per square foot Linoleum, floor oilcloth, and cork matting or carpets	30 p. c.
578	Regalia, badges and belts of all kinds, n. o. p.	30 p. c.
584	Bone pitch, crude only ; and resin or rosin in packages of not less than one hundred pounds	Free
585	Coal and pine pitch, burgundy pitch ; and coal and pine tar, crude, in packages of not less than fifteen gallons	Free
586	Coal, anthracite, n. o. p. per ton	50 cts.
587	Coke, n. o. p. per ton	\$1.00
588	Coal, n. o. p., including screenings and coal dust of all kinds per ton	75 cts.
588a	Gas for heating, cooking or illuminating, imported by pipe line per one thousand cubic feet	3 cts.
589	Charcoal made from wood per ton	\$4.00
597	Pianofortes and organs	25 p. c.
597a	Musical instruments of all kinds, n. o. p. ; phonographs, gramophones, gramophones and finished parts thereof, including cylinders and records therefor ; and mechanical piano and organ players . .	25 p. c.
ex 579a	Cylinders or records specially made for use in the study of languages, under such regulations as may be prescribed by the Minister . .	Free
ex 598a	Brass band instruments, of a class or kind not made in Canada . .	25 p. c.
599	Hides and skins, raw, whether dry, salted, or pickled ; and raw pelts	Free
601	Fur skins of all kinds, not dressed in any manner	Free
604	(i) Belting leather in butts or bends ; and all leather further finished than tanned, n. o. p.	20 p. c.
	(ii) Sheepskin or lambskin leather, further finished than tanned, n. o. p.	25 p. c.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
604b	Sole leather	25 p. c.
605a	Genuine pig leathers and genuine morocco leathers ; so-called roller leathers	25 p. c.
607	Leather, when imported by manufacturers of gloves or leather clothing, in their own factories	7½ p. c.
609	Belting, of leather	25 p. c.
ex 611a	Boots, shoes, slippers and insoles of any material, n. o. p., not including canvas shoes with rubber soles	30 p. c.
611b	Leather garments, lined or unlined.	30 p. c.
612	Harness and saddlery, including horse boots, n. o. p.	22½ p. c.
613	Manufactures of leather, including manufactures of rawhide, n. o. p.	25 p. c.
ex 616	Rubber, recovered	Free
618	Rubber cement and all manufactures of india-rubber and gutta percha, n. o. p.	22½ p. c.
618b	Tires of rubber for vehicles of all kinds, fitted or not	25 p. c.
618c	Chlorine derivatives of india-rubber insoluble in carbon tetrachloride, in sheets not exceeding three one-thousandths of an inch in thickness, coloured or not but not printed, lithographed or embossed, when for use in Canadian manufactures	5 p. c.
ex 711		
619	Rubber or gutta percha hose, and cotton hose lined with rubber ; rubber mats or matting and rubber packing	22½ p. c.
619a	India-rubber clothing and clothing made from waterproofed cotton fabrics.	30 p. c.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n. o. p.	30 p. c.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof	30 p. c.
624a	ex (i) Toys of all kinds, n. o. p.	30 p. c.
	(ii) Mechanical toys of metal	30 p. c.
647	Jewellery of any material, for the adornment of the person, n. o. p.	35 p. c.
651	Buttons of all kinds, covered or not, and button blanks other than in the rough, n. o. p. ; recognition buttons and cuff or collar buttons and, per gross	30 p. c. 5 cts.
651a	Buttons, and button blanks other than in the rough, of vegetable ivory	30 p. c. 10 cts.
	and, per gross	Free
ex 654	Bristles, broom corn, and hair brush pads	20 p. c.
655a	Crayons of chalk	20 p. c.
657a	Cinematograph or moving picture films, positives, one and one-eighth of an inch in width and over, n. o. p. per linear foot	2¼ cts.
657b	Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories	5 p. c.
ex 532		
ex 711		
663	Fertilizers, compounded or manufactured, n. o. p.	5 p. c.

Provided, that Canada reserves the right to withdraw this concession should any restriction be placed on the export of phosphate rock or superphosphate from the United States of America.

Number of Canadian Tariff Item	Description of Article	Rate of Duty on Goods the Growth, Produce or Manufacture of the United States of America
663c ex 711	Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers	Free
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.	22½ p. c.
682a	Net floats of aluminum, glass, canvas, cork, or rubber, for use exclusively in commercial fishing	Free
ex 618	Artificial teeth, not mounted	Free
693	(iii) Antiquities (other than spirits or wines) produced more than 100 years prior to date of importation, under such regulations, including proof of antiquity, as may be prescribed by the Minister <i>Provided</i> that, notwithstanding anything to the contrary in any law or regulation relating to Customs, antiquities as described above shall be relieved from the requirements as to origin or content.	Free
711	All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited . . . <i>Provided</i> that duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as " n. o. p. " in any preceding tariff item. <i>Provided further</i> that when the component material of chief value in any non-enumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item, such non-enumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such " component material of chief value " being that component material which shall exceed in value any other single component material in its condition as found in the article.	20 p. c.
ex 711	Oyster shells, not further manufactured than crushed or screened, or both, for use as poultry feeds or in the manufacture of poultry feeds	10 p. c.
ex 711	Activated clay, when imported for use in the refining of oils . .	10 p. c.
ex 711	Coal-tar benzol, when imported by refiners of crude petroleum, for use exclusively in blending with gasoline wholly produced in Canada	10 p. c.
ex 711	Vermiculite, crude, or not further processed than ground and screened	10 p. c.
756	Artificial abrasive grains, crushed or ground, when imported for use in Canadian manufactures	Free
792	Cotton pulp imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of artificial silk or similar synthetic fibres produced by chemical processes, under regulations to be prescribed by the Minister of National Revenue .	Free
816 664b	Ethylene glycol, when imported by manufacturers for use exclusively in the manufacture of anti-freezing compounds or of explosives, in their own factories	Free

SCHEDULE II.

(See Article VII.)

NOTE : The provisions of this Schedule shall be construed and given the same effect, and the application of collateral provisions of the customs laws of the United States to the provisions of this Schedule shall be determined, insofar as may be practicable, as if each provision of this Schedule appeared respectively in the statutory provision noted in the column at the left of the respective descriptions of articles.

In the case of any article enumerated in this Schedule, which is subject on the day of the signature of this Agreement to any additional or separate ordinary customs duty, whether or not imposed under the statutory provision noted in the column at the left of the respective description of the article, such separate or additional duty shall continue in force, subject to any reduction indicated in this Schedule or hereafter provided for, until terminated in accordance with law, but shall not be increased.

In the case of any article provided for in this Schedule, with respect to which a lower rate of United States duty than is specified herein is provided for pursuant to any trade agreement concluded under Section 350 of the Tariff Act of 1930, as amended, such lower rate shall not be deemed to be rendered ineffective by reason of any provision of this Schedule.

The term "ton" in this Schedule, unless otherwise specified, means the long ton of 2,240 pounds avoirdupois.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1	Acetic acid containing by weight of acetic acid : Not more than 65 per centum	$\frac{3}{4}$ ¢ per lb.
	More than 65 per centum	1 ¢ per lb.
2	Vinyl acetate, polymerized or unpolymerized, and synthetic resins made in chief value therefrom, not specially provided for	3 ¢ per lb. and 15 % <i>ad val.</i>
10	Fir or Canada balsam, natural and uncompounded, and not containing alcohol.	5% <i>ad val.</i>
11	Synthetic resins made in chief value from vinyl acetate, not specially provided for	3 ¢ per lb. and 15 % <i>ad val.</i>
16	Calcium acetate, crude	$\frac{1}{2}$ ¢ per lb.
29	Cobalt oxide	10 ¢ per lb.
52	Sperm oil, crude	2 $\frac{1}{2}$ ¢ per gal.
52	Shark oil and shark-liver oil, including oil produced from sharks known as dogfish, not specially provided for	10% <i>ad val.</i>
58	Distilled or essential cedar-leaf oil, not containing alcohol. . .	12 $\frac{1}{2}$ % <i>ad val.</i>
71	Gas black, including carbon black, and acetylene black, dry or ground in or mixed with oil or water, and not specially provided for	10% <i>ad val.</i>
81	Sodium chloride or salt : In bags, sacks, barrels, or other packages	7 ¢ per 100 lbs.
	In bulk	4 ¢ per 100 lbs.
201 (a)	Fire brick, not specially provided for	12 $\frac{1}{2}$ % <i>ad val.</i>
201 (b)	Brick, not specially provided for, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner . . .	\$1 per 1,000.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
203	Limestone (not suitable for use as monumental or building stone), crude, or crushed but not pulverized.	2½ ¢ per 100 lbs.
203	Lime, not specially provided for	5 ¢ per 100 lbs., including weight of container.
203	Hydrated lime	6 ¢ per 100 lbs., including weight of container.
205 (d)	Cement, not specially provided for	10 % <i>ad val.</i>
207	Bentonite : Unwrought and unmanufactured	75 ¢ per ton.
	Wrought or manufactured	\$1.62½ per ton.
207	Crude feldspar	25 ¢ per ton.
208 (f)	Untrimmed phlogopite mica from which no rectangular piece exceeding two inches in length or one inch in width may be cut	10 % <i>ad val.</i>
208 (g)	Phlogopite mica waste and scrap valued at not more than 5 cents per pound	15 % <i>ad val.</i>
208 (h)	Mica, ground or pulverized	15 % <i>ad val.</i>
209	Talc, steatite or soapstone : Ground, washed, powdered, or pulverized (except toilet preparations), valued at not more than \$14 per ton	17½ % <i>ad val.</i>
214	Ground feldspar	15 % <i>ad val.</i>
214	Ground nepheline syenite	15 % <i>ad val.</i>
	<i>Provided, that, if in any calendar year after 1938 the aggregate quantity of nepheline syenite in any form, whether dutiable or free, entered, or withdrawn from warehouse, for consumption exceeds 50,000 tons, the Government of the United States of America and the Government of Canada shall promptly enter into consultation, with a view to reaching an agreement as to whatever measures may be deemed appropriate, and if, within 60 days after the two Governments enter into consultation, a mutually satisfactory settlement has not been effected, the Government of the United States of America shall have the right to increase the duty on any nepheline syenite which is subject to duty and to impose a customs duty on any nepheline syenite which is not subject to duty entered, or withdrawn from warehouse, for consumption in any calendar year in excess of an aggregate quantity of 50,000 tons of nepheline syenite in any form.</i>	
214	Stone, not specially provided for (except marble chip or granite and Cornwall stone), ground, or crushed otherwise than merely for the purpose of facilitating shipment to the United States	15 % <i>ad val.</i>
214	Dead-burned basic refractory material containing 15 per centum or more of lime and consisting chiefly of magnesia and lime	20 % <i>ad val.</i>
	<i>Note. — The existing customs classification treatment of the merchandise described in this item as provided for in paragraph 214, Tariff Act of 1930, in accordance with the ruling announced in Treasury Decision 45041 (60 Treasury Decisions 114) shall be continued during the effective period of this Agreement.</i>	
301	Spiegeleisen containing more than 1 per centum of carbon.	75 ¢ per ton.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
302 (d)	Ferromanganese containing not less than 4 per centum of carbon, on the metallic manganese contained therein. . . .	$\frac{3}{8}$ ¢ per lb., plus $1\frac{1}{4}$ times the lowest rate of ordinary customs duty provided for manganese ore containing in excess of 10 per centum of metallic manganese the product of any foreign country except Cuba, at the time such ferromanganese is entered, or withdrawn from warehouse, for consumption; but not more than $1\frac{5}{8}$ ¢ per lb.
302 (i)	Ferrosilicon, containing 8 per centum or more of silicon and less than 30 per centum.	1 ¢ per lb. on the silicon contained therein.
302 (k)	Ferrochrome or ferrochromium containing 3 per centum or more of carbon	$1\frac{1}{4}$ ¢ per lb. on the chromium contained therein.
302 (l)	Boron carbide	12 $\frac{1}{2}$ % <i>ad val.</i>
302 (m)	Ferrotitanium, ferrovanadium, and ferrouanium	15 % <i>ad val.</i>
304	Hollow bars and hollow drill steel, valued above 8 and not above 12 cents per pound	20 % <i>ad val.</i>
	<i>Provided</i> , that the duty assessed under this item shall not be less than	$1\frac{5}{8}$ per lb.
	<i>Provided further</i> , that no article assessed with duty under this item shall be subject to a separate additional duty under the second proviso to paragraph 304 of the Tariff Act of 1930.	
318	Woven-wire cloth: Gauze, fabric, or screen, made of wire composed of steel, brass, copper, bronze, or any other metal or alloy, not specially provided for: With meshes not finer than thirty wires to the lineal inch in warp or filling	1 ¢ per sq. ft., but not less than $12\frac{1}{2}$ nor more than 25 % <i>ad val.</i>
	With meshes finer than thirty and not finer than ninety wires to the lineal inch in warp or filling.	5 ¢ per sq. ft., but not less than 20 nor more than 40 % <i>ad val.</i>
323	Axles and parts thereof, axle bars, axle blanks, and forgings for axles, of iron or steel, without reference to the stage or state of manufacture, not specially provided for, valued at not more than 6 cents per pound	$\frac{3}{10}$ ¢ per lb.
327	Cast-iron fittings for cast-iron pipe	15 % <i>ad val.</i>
327	Cast-iron andirons, plates, stove plates, sadirons, tailors' irons, hatters' irons, but not including electric irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles, or parts thereof, or finished machine parts	10 % <i>ad val.</i>

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
327	Molders' patterns, of whatever material composed, for the manufacture of castings	25 % <i>ad val.</i>
329	Chain and chains of all kinds, made of iron or steel : Less than $\frac{3}{4}$ and not less than $\frac{3}{8}$ of 1 inch in diameter	$\frac{3}{4}$ ¢ per lb.
	Less than $\frac{5}{8}$ and not less than $\frac{5}{16}$ of 1 inch in diameter	1 $\frac{1}{2}$ ¢ per lb.
353	Washing machines, having as an essential feature an electrical element or device, and parts thereof ; any of the foregoing, finished or unfinished, wholly or in chief value of metal, and not specially provided for	17 $\frac{1}{2}$ % <i>ad val.</i>
353	Cooking stoves and ranges, having as an essential feature an electrical heating element, and parts thereof ; any of the foregoing, finished or unfinished, wholly or in chief value of metal, and not specially provided for	17 $\frac{1}{2}$ % <i>ad val.</i>
370	Motor boats, including yachts or pleasure boats, whether sail, steam, or motor propelled, valued at not more than \$15,000 each	15 % <i>ad val.</i>
374	Aluminum, aluminum scrap, and alloys (except those provided for in paragraph 302 of the Tariff Act of 1930) in which aluminum is the component material of chief value, in crude form	3 ¢ per lb.
378	Cadmium	7 $\frac{1}{2}$ ¢ per lb.
389	Nickel, and alloys (except those provided for in paragraph 302 or 380 of the Tariff Act of 1930) in which nickel is the component material of chief value, in pigs or ingots, shot, cubes, grains, cathodes, or similar forms	2 $\frac{1}{2}$ ¢ per lb.
393	Zinc-bearing ores of all kinds, except pyrites containing not more than 3 per centum zinc	1 $\frac{1}{5}$ ¢ per lb. on the zinc contained therein.
394	Zinc in blocks, pigs, or slabs, and zinc dust	1 $\frac{3}{5}$ ¢ per lb.
401	Timber hewn, sided, or squared, otherwise than by sawing, and round timber used for spars or in building wharves ; sawed lumber and timber not specially provided for ; all the foregoing, if of fir, spruce, pine, hemlock, or larch	50 ¢ per thousand feet, board measure.
402	Maple (except Japanese maple), birch, and beech : Flooring	4 % <i>ad val.</i>
405	Veneers of birch or maple	10 % <i>ad val.</i>
406	Hubs for wheels, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, roughhewn, or rough shaped, sawed or bored	5 % <i>ad val.</i>
407	Casks, barrels, and hogsheads (empty), of wood, not specially provided for, but not including beer barrels or beer kegs.	7 $\frac{1}{2}$ % <i>ad val.</i>
412	Paintbrush handles ; broom handles and mop handles, further advanced than rough shaped, not less than three-fourths of one inch in diameter and not less than thirty-eight inches in length ; tennis-racket frames valued at \$1.75 or more each ; toboggans ; baby carriages ; wheel-barrows ; canoes and canoe paddles ; carriages, drays, trucks, and other horse-drawn vehicles, and parts thereof, not specially provided for ; and ice-hockey sticks ; all the foregoing wholly or in chief value of wood	20 % <i>ad val.</i>
503	Maple sugar	3 ¢ per lb.
503	Maple sirup	2 ¢ per lb.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
701	Cattle, weighing less than two hundred pounds each <i>Provided</i> , that such cattle weighing less than two hundred pounds each entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of 100,000 head shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	1 ½ ¢ per lb. 2 ½ ¢ per lb.
701	Cattle, weighing seven hundred pounds or more each : Cows, imported specially for dairy purposes Other <i>Provided</i> , that after December 31st, 1938, such cattle weighing seven hundred pounds or more each (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 60,000 head in any quarter year shall not be entitled to a reduction in duty by virtue of this item, and such cattle (other than cows imported specially for dairy purposes) entered, or withdrawn from warehouse, for consumption in excess of 225,000 head in any calendar year shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	1 ½ ¢ per lb. 1 ½ ¢ per lb. 3 ¢ per lb.
	<i>Provided further</i> , that if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement.	
703	Swine	1 ¢ per lb.
703	Pork, fresh or chilled, but not frozen	1 ¼ ¢ per lb.
703	Bacon, hams, and shoulders, and other pork, prepared or preserved, but not cooked, boned, packed in air-tight containers, or made into sausages of any kind	2 ¢ per lb.
706	Edible animal livers, kidneys, tongues, hearts, sweetbreads, tripe, and brains, fresh, chilled, or frozen	3 ¢ per lb., but not less than 15 % <i>ad val.</i>
707	Whole milk, fresh or sour <i>Provided</i> , that such fresh or sour milk entered for consumption in any calendar year after 1938 in excess of 3,000,000 gallons shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	3 ¼ ¢ per gal. 6 ½ ¢ per gal.
707	Cream, fresh or sour <i>Provided</i> , that such fresh or sour cream entered for consumption in any calendar year after 1938 in excess of 1,500,000 gallons shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	28 ² / ₁₀ ¢ per gal. 56 ⁶ / ₁₀ ¢ per gal.
707	Skimmed milk, fresh or sour, and buttermilk	2 ¹ / ₂₀ ¢ per gal.
708 (b)	Dried buttermilk	1 ½ ¢ per lb.
710	Cheddar cheese, whether or not in original loaves, but not including any cheese processed otherwise than by division into pieces	4 ¢ per lb., but not less than 25 % <i>ad val.</i>

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
711	Birds, live : Chickens, ducks, geese, turkeys, and guineas . .	4 ¢ per lb.
712	Birds, dead, dressed or undressed, fresh, chilled, or frozen : Chickens, ducks, geese, and guineas	6 ¢ per lb.
713	Eggs of chickens, in the shell	5 ¢ per doz.
714	Horses, unless imported for immediate slaughter :	
	Valued at not more than \$150 per head	\$15 per head.
	Valued at more than \$150 per head	17½ % <i>ad val.</i>
716	Honey	1½ ¢ per lb.
717 (a)	Fish, fresh or frozen (whether or not packed in ice), whole, or beheaded or eviscerated or both, but not further advanced (except that the fins may be removed) :	
	Halibut, salmon, and swordfish (not including naturally or artificially frozen swordfish)	1 ¢ per lb.
	Mackerel :	
	Fresh	1 ¢ per lb.
	Frozen	1½ ¢ per lb.
	Chubs, fresh-water mullet (<i>catostomus</i>), jacks, lake trout, saugers, tullibees, whitefish, yellow pike, blue pike, ciscoes, lake herring, and yellow perch	¾ ¢ per lb.
	Shad, eels, and sturgeon (not including frozen sturgeon) .	½ ¢ per lb.
	Cod, haddock, hake, pollock, and cusk :	
	Without fins removed	¾ ¢ per lb.
	With fins removed	1 ¢ per lb.
717 (b)	Fish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for : Cod, haddock, hake, pollock, cusk, and rosefish	1⅞ ¢ per lb.
	<i>Provided</i> , that such fish entered, or withdrawn from ware- house, for consumption in any calendar year after 1938 in excess of an aggregate quantity of 15,000,000 pounds shall not be entitled to a reduction in duty by virtue of this item ;	
	<i>Provided further</i> , that if the average apparent annual con- sumption of such fish in the United States during the three calendar years preceding the year in which such fish are entered, or withdrawn from warehouse, for consumption, exceeds 100,000,000 pounds, an additional quantity of such fish equal to the amount by which 15 per centum of such average apparent annual consumption exceeds 15,000,000 pounds may be entered, or withdrawn from warehouse, for consumption in that year at the reduced rate above specified. Such average apparent annual consumption shall be taken as the sum of the following :	
	(a) The production in the United States of cod, haddock, hake, pollock, cusk, and rosefish fillets, steaks, and sticks, whether fresh or frozen, as now defined, and as reported, by the United States Bureau of Fisheries (for the purposes of this Agreement such production for the calendar year 1936 shall be considered as 94,908,000 pounds, and for the calendar year 1937, as 92,332,000 pounds) ;	
	(b) The quantity of cod, haddock, hake, pollock, cusk, and rosefish fillets, steaks, and sticks, whether fresh or frozen, entered into the customs territory of the United States free of duty under paragraph 1730 (a) of the Tariff Act of 1930 as products of American fisheries (for the purposes of this Agreement such quantity for the	

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calendar year 1936 shall be considered as 40,000 pounds, and for the calendar year 1937, as 585,000 pounds); and

(c) The aggregate quantity entered, or withdrawn from warehouse, for consumption of cod, haddock, hake, pollock, cusk, and rosefish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for (for the purposes of this Agreement such quantity for the calendar year 1936 shall be considered as 6,296,000 pounds, for the calendar year 1937, as 6,719,000 pounds, and for the calendar year 1938, as 6,100,000 pounds);

Provided further, that if, after consultation with the Government of the United States of America, the Government of Canada requests the allocation of the quantity entitled to enter at the reduced rate of duty under this item, the Government of the United States of America shall take the necessary steps to allocate the said quantity among countries of export on the basis provided for in Article III of this Agreement.

717 (b)	Fish, fresh or frozen (whether or not packed in ice), filleted, skinned, boned, sliced, or divided into portions, not specially provided for (except cod, haddock, hake, pollock, cusk, and rosefish)	2 ½ ¢ per lb.
719	Fish, pickled or salted (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than 15 pounds each) :	
	(1) Salmon	12 ½ % <i>ad val.</i>
	(2) Cod, haddock, hake, pollock, and cusk, neither skinned nor boned (except that the vertebral column may be removed) :	
	When containing not more than 43 per centum of moisture by weight	5/8 ¢ per lb.
	When containing more than 43 per centum of moisture by weight	3/8 ¢ per lb.
	(3) Cod, haddock, hake, pollock, and cusk, skinned or boned, whether or not dried	1 ½ ¢ per lb.
	(4) Herring, beheaded and eviscerated, but not further advanced (except that the fins may be removed), and herring known commercially as split herring, any of the foregoing, in bulk or in immediate containers weighing with their contents more than 15 pounds each and containing each more than 10 pounds of herring, net weight.	5/8 ¢ per lb., net wt.
	(4) Mackerel, whether or not boned, in bulk or in immediate containers weighing with their contents more than 15 pounds each	1 ¢ per lb., net wt.
	(5) Alewives in bulk or in immediate containers weighing with their contents more than 15 pounds each	5/8 ¢ per lb., net wt.
720 (a)	Fish, smoked or kippered (except fish packed in oil or in oil and other substances and except fish packed in air-tight containers weighing with their contents not more than 15 pounds each) :	
	(1) Salmon	15 % <i>ad val.</i>
	(2) Hard dry-smoked herring, when whole or beheaded, but not further advanced	5/8 ¢ per lb.
	(3) Smoked herring, boned, whether or not skinned	1 ½ ¢ per lb.

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	(4) Cod, haddock, hake, pollock, and cusk, whole, or beheaded or eviscerated or both, but not further advanced (except that the vertebral column may be removed)	1 ¼ ¢ per lb.
	(5) Cod, haddock, hake, pollock, and cusk, filleted, skinned, boned, sliced, or divided into portions	2 ¢ per lb.
720 (b)	Cod, haddock, hake, pollock, and cusk, prepared or preserved, not specially provided for, in immediate containers weighing with their contents not more than 15 pounds each	2 ½ ¢ per lb., but not less than 12 ½ ¢ nor more than 25 % <i>ad val.</i>
721 (b)	Razor clams (<i>siliqua patula</i>), packed in air-tight containers	15 % <i>ad val.</i>
722	Barley, hulled or unhulled	15 ¢ per bu. of 48 lbs.
722	Barley malt	40 ¢ per 100 lbs.
723	Buckwheat, hulled or unhulled	15 ¢ per 100 lbs.
723	Buckwheat flour and grits or groats	¾ ¢ per lb.
726	Oats, hulled or unhulled.	8 ¢ per bu. of 32 lbs.
726	Unhulled ground oats	25 ¢ per 100 lbs.
726	Oatmeal, rolled oats, oat grits, and similar oat products	10 % <i>ad val.</i> , but not less than 40 ¢ nor more than 80 ¢ per 100 lbs
728	Rye	12 ¢ per bu. of 56 lbs.
728	Rye malt	35 ¢ per 100 lbs.
729	Wheat, unfit for human consumption.	5 % <i>ad val.</i>
730	Bran, shorts, by-product feeds obtained in milling wheat or other cereals	5 % <i>ad val.</i>
730	Hulls of oats, barley, buckwheat, or other grains, ground or unground.	5 ¢ per 100 lbs.
730	Dried beet pulp.	\$3.75 per ton.
730	Malt sprouts and brewers' grains	\$2.50 per ton.
730	Mixed feeds, consisting of an admixture of grains or grain products with oil cake, oil-cake meal, molasses, or other feedstuffs.	5 % <i>ad val.</i>
731	Screenings, scalplings, chaff, or scourings of wheat, flaxseed, or other grains or seeds: Unground, or ground	5 % <i>ad val.</i>
732	Cereal breakfast foods, and similar cereal preparations, by whatever name known, processed further than milling, and not specially provided for	10 % <i>ad val.</i>
734	Apples, green or ripe	15 ¢ per bu. of 50 lbs.
736	Berries, edible, in their natural condition or in brine, not specially provided for:	
	Blueberries	1 ¢ per lb.
	Other (except lingon or partridge berries)	¾ ¢ per lb.
736	Blueberries, prepared or preserved, or frozen, but not in brine and not dried, desiccated, or evaporated, and not specially provided for	17 ½ % <i>ad val.</i>
736	Berries, edible, frozen, and not specially provided for	17 ½ % <i>ad val.</i>
737	Cherries:	
	(1) In their natural state, not in air-tight or water-tight containers	1 ¢ per lb.

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738	Cider	3 ¢ per gal.
753	Cut flowers, fresh, dried, prepared, or preserved	25 % <i>ad val.</i>
763	Grass seeds and other forage crop seeds :	
	Alfalfa	4 ¢ per lb.
	Alsike clover	4 ¢ per lb.
	Red clover	4 ¢ per lb.
	Sweet clover	2 ¢ per lb.
	Timothy	1 ¢ per lb.
	Bent-grass (<i>genus agrostis</i>)	20 ¢ per lb.
	Bluegrass	2½ ¢ per lb.
	Wheatgrass	1 ¢ per lb.
	Brome grass	1 ¢ per lb.
764	Tree and shrub seeds	4 ¢ per lb.
766	Beets, other than sugar beets	10 % <i>ad val.</i>
769	Peas, green or unripe, when imported and entered for consumption during the period from July 1st to September 30th, inclusive, in any year	2 ¢ per lb.
771	White or Irish seed potatoes, certified by a responsible officer or agency of a foreign government in accordance with the official rules and regulations of that government to have been grown and approved especially for use as seed, in containers marked with the foreign government's official certified seed potato tags, when entered for consumption during the period :	
	From March 1st to November 30th, inclusive, in any year	37½ ¢ per 100 lbs.
	From December 1st in any year to the last day of the following February, inclusive	60 ¢ per 100 lbs.
	<i>Provided</i> , that if and when the United States is no longer obligated to accord to such potatoes produced in the Republic of Cuba a preferential reduction in the rate of duty in excess of 20 per centum, the rate of duty under this item during the entire year shall be	37½ ¢ per 100 lbs.
	<i>Provided further</i> , that such potatoes entered for consumption in the 12-month period beginning on September 15th in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,500,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	75 ¢ per 100 lbs.
771	White or Irish potatoes, other than certified seed potatoes, as defined in the preceding item, when entered for consumption during the period :	
	From March 1st to November 30th, inclusive, in any year	37½ ¢ per 100 lbs.
	From December 1st in any year to the last day of the following February, inclusive	60 ¢ per 100 lbs.
	<i>Provided</i> , that such potatoes entered for consumption in the 12-month period beginning on September 15th in the year 1938 or any subsequent year in excess of an aggregate quantity of 1,000,000 bushels of 60 pounds each shall not be entitled to a reduction in duty by virtue of this item, but the rate of duty thereon shall not exceed	75 ¢ per 100 lbs.
	<i>Provided further</i> , that if for any calendar year the production of white or Irish potatoes, including seed potatoes, in the United States, according to the estimate made as of September	

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ist by the United States Department of Agriculture, is less than 350,000,000 bushels of 60 pounds each, an additional quantity of such potatoes, other than certified seed potatoes, equal to the amount by which such estimated production is less than 350,000,000 bushels may be entered for consumption during the 12-month period beginning on September 15th of that year at the reduced rates above specified ;

And provided further, that in computing the quantities of imports specified in the two foregoing provisos white or Irish potatoes produced in the Republic of Cuba shall not be included.

773	Turnips and rutabagas	12½ ¢ per 100 lbs.
774	Carrots, radishes, and cauliflower, in their natural state . .	25 % <i>ad val.</i>
779	Hay	\$2.50 per ton of 2,000 lbs.
779	Straw	75 ¢ per ton of 2,000 lbs.
802	Whiskey of all types and classes, not consisting in any part of distilled spirits which have not been aged in wooden containers at least four years prior to the date the whiskey is entered, or withdrawn from warehouse, for consumption	\$2.50 per proof gal.
1001	Flax straw	\$1.50 per ton.
1007	Hose, suitable for conducting liquids or gases, wholly or in chief value of vegetable fiber	10 ¢ per lb. and 7½ % <i>ad val.</i>
1401	Uncoated papers commonly or commercially known as book paper, and all uncoated printing paper, not specially provided for, not including cover paper	1/3 ¢ per lb. and 5 % <i>ad val.</i>
1402	Pulpboard in rolls for use in the manufacture of wallboard, not plate finished, supercalendered or friction calendered, laminated by means of an adhesive substance, coated, surface stained or dyed, lined or vat-lined, embossed printed, decorated or ornamented in any manner, nor cut into shapes for boxes or other articles and not specially provided for .	5 % <i>ad val.</i>
1404	Papers commonly or commercially known as tissue paper, stereotype paper, and copying paper, india and bible paper, condenser paper, carbon paper, coated or uncoated, bibulous paper, pottery paper, tissue paper for waxing, and all paper similar to any of the foregoing, not specially provided for, colored or uncolored, white or printed :	
	Weighing not over 6 pounds to the ream, and whether in sheets or any other form, valued at not more than 15 cents per pound	3 ¢ per lb. and 10 % <i>ad val.</i>
	Weighing over 6 pounds and less than 10 pounds to the ream, valued at not more than 15 cents per pound	2½ ¢ per lb. and 7½ % <i>ad val.</i>

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1404	Crepe paper, commonly or commercially so known, including paper creped or partly creped in any manner, valued at not more than 12½ cents per pound	3 ¢ per lb. and 7½ % <i>ad val.</i>
1409	Hanging paper, not printed, lithographed, dyed, or colored	7½ % <i>ad val.</i>
1410	Tourist literature containing historical, geographic, time table, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States :	
	If of bona fide foreign authorship	7½ % <i>ad val.</i>
	All other	12½ % <i>ad val.</i>
1410	Drawings, engravings, photographs, etchings, maps, and charts, containing additional text conveying historical, geographic, time table, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States.	12½ % <i>ad val.</i>
1413	Pulpboard in rolls for use in the manufacture of wallboard, surface stained or dyed, lined or vat-lined, embossed, or printed.	15 % <i>ad val.</i>
1502	Lacrosse sticks	15 % <i>ad val.</i>
1502	Ice skates and parts thereof	15 % <i>ad val.</i>
1519 (c)	Silver or black fox furs or skins, dressed or undressed, not specially provided for	37½ % <i>ad val.</i>
1530 (b)	Leather (except leather provided for in subparagraph (d) of paragraph 1530 of the Tariff Act of 1930), made from hides or skins of cattle of the bovine species :	
	(3) Leather to be used in the manufacture of harness or saddlery	10 % <i>ad val.</i>
	(4) Patent leather, rough, partly finished, or finished, or cut or wholly or partly manufactured into uppers, vamps, or any forms or shapes suitable for conversion into boots, shoes, or footwear	7½ % <i>ad val.</i>
1530 (e)	Skating boots and shoes, made wholly or in chief value of leather, sewed or stitched by the process or method known as McKay, if attached to ice skates, and not specially provided for.	15 % <i>ad val.</i>
1532 (b)	Gloves wholly or in chief value of leather made from horsehides or cowhides (except calfskins), whether wholly or partly manufactured	15 % <i>ad val.</i>
1537 (b)	Hose and tubing, having at no point an inside diameter of less than three-eighths of one inch, suitable for conducting liquids or gases, wholly or in chief value of india rubber (not known as "hard rubber") or gutta-percha, not specially provided for	12½ % <i>ad val.</i>
1541 (a)	Pipe organs or pipe-organ player actions and parts thereof especially designed and constructed for installation and use in a particular church, or in a particular public auditorium at which it is not customary to charge an admission fee, which are imported for that specific use, and which are so	

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	installed and used within one year from the date of importation :	
	Pipe organs and parts thereof	17½ % <i>ad val.</i>
	Pipe-organ player actions and parts thereof	20 % <i>ad val.</i>
1541 (a)	Pipe organs and parts thereof, not specially provided for. . .	17½ % <i>ad val.</i>
1541 (a)	Pipe-organ player actions and parts thereof, not specially provided for	30 % <i>ad val.</i>
1555	Waste, not specially provided for	7½ % <i>ad val.</i>
1558	Evergreen Christmas trees	5 % <i>ad val.</i>
1601	Sulphuric acid or oil of vitriol	Free.
1604	Agricultural implements : Plows, tooth or disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, wagons and carts, cream separators valued at not more than \$50 each, and other agricultural implements of any kind or description (except tractors), not specially provided for, whether in whole or in parts, including repair parts.	Free.
1606 (a) and (b)	Bulls, cows, hogs, and sheep, imported by a citizen of the United States specially for breeding purposes	Free, subject to the proviso to paragraph 1606 (a) and (b), Tariff Act of 1930.
1616	Asbestos, unmanufactured, asbestos crudes, fibers, stucco, and sand and refuse containing not more than 15 per centum of foreign matter	Free.
1641	Calcium : Cyanamid or lime nitrogen	Free.
1651	Coal-tar products : Benzene, toluene, xylene, crude coal tar, crude blast-furnace tar, crude oil-gas tar, crude water-gas tar, and all other distillates of crude coal tar, not specially provided for, which on being subjected to distillation yield in the portion distilling below 190 degrees centigrade a quantity of tar acids less than 5 per centum of the original distillate	Free.
1652	Cobalt and cobalt ore	Free.
1667	Sodium cyanide	Free.
1669	All drugs of animal origin, including fish livers, which are natural and uncompounded drugs and not edible, and not specially provided for, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, and not containing alcohol.	Free.
1672	Crude artificial abrasives, not specially provided for	Free.
1681	Furs and fur skins, not specially provided for, undressed : Mink, beaver, muskrat, wolf, including prairie wolf, skunk, otter, lynx, and fisher	Free.
1688	Cattle-body hair (including calf-body hair) and horse-body hair, cleaned or uncleaned, but unmanufactured, not specially provided for	Free.
1716	Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached	Free.

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
1719	Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for : Lignite Natural gas Gravel Nepheline syenite	Free. Free. Free. Free.
	<i>Note.</i> — Nepheline syenite is subject to the proviso to item 214.	
1734	Nickel ore, nickel matte, and nickel oxide	Free.
1743	Plaster rock (including anhydrite) and gypsum, crude <i>Note.</i> — The existing customs classification treatment of gypsum which has been broken merely for the purpose of facilitating its shipment to the United States, as "crude" in accordance with the decision of the United States Court of Customs and Patent Appeals, published as Treasury Decision 45725 (61 Treasury Decisions 1215), shall be continued during the effective period of this Agreement.	Free.
1749	Radium, and salts of	Free.
1756	Sea herring and smelts, fresh or frozen, whether or not packed in ice, and whether or not whole	Free.
1758	Selenium, and salts of	Free.
1760	Shingles of wood <i>Provided,</i> that the United States reserves the right to impose a customs duty, not exceeding 25 cents per square, on any red cedar shingles which may be entered, or withdrawn from warehouse, for consumption in any calendar year after 1938 in excess of a quantity to be specified by the United States, which quantity shall not be less than 30 per centum of the annual average for the preceding three calendar years of the combined total of the quantity of red cedar shingles shipped by producers in the United States and of the quantity of such shingles entered, or withdrawn from warehouse, for consumption (for the purposes of this Agreement, such combined total for the calendar year 1936 shall be considered as 7,526,056 squares).	Free.
1761	Lobsters (except spiny lobsters), fresh or frozen (whether or not packed in ice), or prepared or preserved in any manner (including pastes and sauces), and not specially provided for	Free.
1761	Clams, quahaugs, oysters (except seed oysters), and crabs, fresh or frozen (whether or not packed in ice), and not specially provided for	Free.
1761	Scallops, fresh but not frozen (whether or not packed in ice).	Free.
1772	Standard newsprint paper	Free.
1775	Stone and sand : Burrstone in blocks, rough or unmanufactured; quartzite; traprock; rottenstone, tripoli, and sand, crude or manufactured; silica; cliff stone, freestone, granite, and sandstone, unmanufactured, and not suitable for use as monumental, paving, or building stone; all the foregoing not specially provided for	Free.
1803 (1)	Timber hewn, sided, or squared, otherwise than by sawing, and round timber used for spars or in building wharves; sawed lumber and timber, not further manufactured than planed, and tongued and grooved; all the foregoing, if not of balsa, teak, cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany,	

United States Tariff Act of 1930 Paragraph	Description of Article	Rate of Duty
	rosewood, satinwood, Japanese white oak, or Japanese maple, and not specially provided for	Free.
1803 (2)	Logs; timber, round, unmanufactured; pulp woods; firewood, handle bolts, shingle bolts; and laths; all the foregoing, not cabinet woods or balsa, and not specially provided for	Free.
1804	Posts, railroad ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods	Free.
1805	Pickets, palings, hoops, and staves of wood of all kinds . .	Free.

Revenue Act of 1932, as amended Section	Description of Article	Rate of Import Tax
601 (c) (6)	Lumber, including sawed timber, rough, or planed or dressed on one or more sides, except flooring made of maple, birch, and beech, and except lumber and timber of Northern white pine (<i>pinus strobus</i>), Norway pine (<i>pinus resinosa</i>), Western white spruce, balsa, teak, cedar commercially known as Spanish cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, Japanese white oak, or Japanese maple	\$1.50 per thousand feet, board measure.
601 (c) (8)	Shark oil and shark-liver oil, including oil produced from sharks known as dogfish.	1 ½ ¢ per lb.

EXCHANGE OF NOTES

I.

DEPARTMENT OF STATE.

SIR,

WASHINGTON, November 17th, 1938.

I have the honor to inform you that the Government of the United States, in the special circumstances, will refrain from claiming under Article I of the Trade Agreement signed this day any advantages now accorded or which may hereafter be accorded by Canada to any territory under the mandate of His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, which is administered as an integral portion of territory under His Majesty's sovereignty or protection or which is joined in a customs union with a territory under His Majesty's sovereignty or protection.

Accept, Sir, the renewed assurances of my highest consideration.

Cordell HULL.

The Honorable Sir Herbert Marler,
P.C., K.C.M.G.,
Minister of Canada.

II.

CANADIAN LEGATION.

SIR,

WASHINGTON, *November 17th, 1938.*

I have the honour to acknowledge the receipt of your Note of today's date, informing me, with reference to the Trade Agreement signed this day, that the United States of America will, in the special circumstances, refrain from claiming under Article I of the Agreement any advantages now accorded or which may hereafter be accorded by Canada to any territory under the mandate of His Majesty the King of Great Britain, Ireland, and the British dominions beyond the Seas, Emperor of India, which is administered as an integral portion of territory under His Majesty's sovereignty or protection or which is joined in a customs union with a territory under His Majesty's sovereignty or protection.

I have taken note with pleasure of your communication in the above sense.

I have the honour to be with the highest consideration, Sir,

Your most obedient humble servant,

Herbert M. MARLER.

The Honourable Cordell Hull,
Secretary of State of the United States,
Washington, D. C.

LUMBER DECLARATION

The Governments of Canada and the United States of America, desiring to proceed toward the removal of those restrictions on the international trade in lumber which have operated to the disadvantage of their respective lumber industries ;

Recognizing that as a first step towards this objective the duties and taxes levied on lumber imported into the United States from Canada were reduced by 50 per cent to \$2 per thousand feet in the Trade Agreement concluded between Canada and the United States of America on November 15th, 1935 ;

Noting that as a consequence of the coming into force of the Trade Agreements signed this day :

(1) The United Kingdom duty on softwood lumber in those forms of which the United States is an important supplier of the United Kingdom's requirements will not exceed 16 shillings per standard (approximately \$2 per thousand feet), without any restriction as to the quantity that may be imported at the reduced rate of duty ;

(2) The preferential margins enjoyed by lumber of Empire origin in the British West Indian Colonies will not exceed \$2 per thousand feet ;

(3) The Canadian duty on planed or dressed lumber imported from the United States will be reduced by 50 per cent and the special excise tax of 3 per cent will be removed from rough and dressed lumber, without any restriction as to the quantity that may be imported either at the reduced rates of duty or free ;

(4) The quantity of red cedar shingles that may be imported into the United States free of duty will be fixed at 30 per cent of United States consumption and imports in excess of this quantity will not be dutiable at more than 25 cents per square ;

(5) The quantitative restriction on the importation into the United States of lumber of Douglas fir and Western Hemlock at the reduced rates of duty and tax in effect since

January 1st, 1936, and confirmed by the Trade Agreement signed today, will be removed ; and that

(6) Lumber and timber imported from Canada will not be required to be marked to indicate their country of origin ;

Noting further that the Governments of Canada, the United Kingdom, and the United States of America are, for their part, prepared to give effect to the arrangement envisaged in the Trade Agreement between the United Kingdom and the United States whereby lumber of the values and sizes therein set forth shall on its importation into the United Kingdom from the United States of America be admitted free of duty as soon as the import excise tax now levied on Canadian lumber imported into the United States is removed ;

Have resolved to record their readiness to cooperate, as opportunity occurs, in restoring the reciprocal advantages enjoyed by the timber products of their respective countries prior to the general resort to retaliatory restrictions on the importation of lumber and to confirm their understanding that the Government of Canada will interpose no objection to the reduction by Empire Governments other than the United Kingdom of differential duties now levied on United States lumber to a point at which the margin of preference enjoyed by Canadian lumber will not exceed the duties and taxes now imposed on Canadian lumber on importation into the United States and that when, and for so long as, the United States import excise tax ceases to apply to lumber imported from Canada, Canada will concur in any request it may receive from such Empire Government for the extension to United States lumber of the tariff treatment enjoyed by Canadian lumber.

WASHINGTON, *November* 17th, 1938.
