

in general, when not specially dealt with, ranges from 20 p.c. to 50 p.c. of the general tariff. In return Canada grants the colonies: (a) specific amounts of preference on sugar and some other selected tropical products; (b) a 50 p.c. reduction from the general tariff on goods for which no special provision is made.

Extension of Preferences by Great Britain.—Great Britain, which in 1919 granted preferences to Empire products within the limited scope of her tariff of that time, made important additions to her list of dutiable goods in 1931 and 1932 and carried further the policy of Empire preferences. There were already preferences on: motor cars, clocks and watches, musical instruments, cinematograph films, all known as "McKenna duties"; sugar, goods containing sugar, glucose, tobaccos, certain dried fruits, chicory, cocoa, coffee, hops, spirits, wines, silk and artificial silk goods; pottery, buttons, household hollow-ware (safeguarding duties); and on "key industry goods" mainly certain chemicals, optical instruments, arc lamp carbons, vacuum tubes, metallic tungsten, some scientific instruments and scientific glassware. In consequence of the Abnormal Importations (Customs Duties) Act, passed Nov. 20, 1931, to remain in effect for six months, giving authority for Orders in Council imposing duties, not to exceed 100 p.c. *ad valorem*, on foreign manufactured goods, some 50 items were subjected to 50 p.c. *ad valorem*. The Horticultural Products (Emergency Customs Duties) Act, passed Dec. 11, 1931, to remain in force for twelve months, gave the Government power to impose duties by Orders in Council up to 100 p.c. *ad valorem* on certain fresh fruit, fresh vegetables and flowers of non-Empire origin. Two Orders were passed under this Act. An Import Duties Act effective Mar. 1, 1932, imposed a duty of 10 p.c. *ad valorem* on goods (some exceptions) which were not otherwise subject to duty. Products of the Dominions, India and Southern Rhodesia are exempt from this duty until Nov. 15, 1932, their treatment after that date to depend on the Imperial Conference to be held in Ottawa beginning July 21, 1932. Products of other parts of the British Empire are exempt from the 10 p.c. duty without limitation as to date. There was provision in the Act for increasing the 10 p.c. duty in the case of goods considered to be non-essential imports and by Order effective April 26, 1932 certain duties were increased to from 15 to 33½ p.c. *ad valorem*. This latter Order superseded the Abnormal Importations Act of November, 1931. Among the goods exempted from the 10 p.c. duty are: wheat, meats (not including canned), live animals, wool, hides and skins, newsprint, wood pulp and wooden pit props.

Other Empire Preferences on Canadian Goods.—Aside from the tariff advantages granted to Canadian goods in the aforementioned British areas, Southern Rhodesia, Zambesi Basin of Northern Rhodesia, Cyprus, Fiji and Western Samoa accord preferences to practically all Canadian goods. The Irish Free State, Union of South Africa, Southwest Africa, Walfish Bay, Basutoland, Bechuanaland Protectorate, Swaziland, British Borneo, Mauritius and Gibraltar (spirituous goods only) accord preferences on limited lists of goods varying much in the different countries. New Zealand extends to Canada rates between her British preferential and general tariffs on motor cars, engines and rubber tires for cars, and the full British preferential tariff on certain classes of rubber boots, some paper including newsprint, and specified varieties of wire. With these exceptions general tariff rates have been applied to Canadian goods since June 1, 1931. At a conference at Honolulu in January, 1932, the Canadian Minister of Trade and Commerce and the New Zealand Minister of Finance and Customs drew up a comprehensive draft trade agreement which went before the respective Governments for approval. The text of the new trade treaty was published on April 27, 1932.