

plants of non-Empire origin. Five Orders were passed under this Act. The Import Duties Act effective Mar. 1, 1932, imposed a duty of 10 p.c. *ad valorem* on goods which were not otherwise subject to duty except for some exemptions including wheat and maize (afterwards made dutiable), meats (not including canned), live animals, raw cotton, flax and hemp, wool, hides and skins, newsprint, pulp, wooden pit-props, metallic ores, coal and certain other minerals, unwrought copper and all goods imported for shipbuilding. Products of the Dominions, India, and Southern Rhodesia were exempt from this duty until Nov. 15, 1932, their treatment after that date to depend on the Imperial Conference. Products of other parts of the British Empire were exempt from the 10 p.c. duty without limitation as to date. By an Order effective April 26, 1932, the 10 p.c. general tariff was increased to rates ranging from 15 to 33½ p.c. *ad valorem*, on a wide range of merchandise, chiefly manufactured goods. Over 100 subsequent orders have been issued either increasing rates on particular commodities or exempting articles from duty.

The Imperial Economic Conference, 1932.—*The United Kingdom-Canada Agreement.*—Under this Agreement the United Kingdom, while continuing to grant to products of Canada those preferences and exemptions from duty established by the Import Duties Act cited above, provided, for important Canadian products, additional preferences by the imposition of new or increased duties on competing foreign imports. Chief among these products were: eggs, butter, cheese, condensed milk, wheat, fresh and canned apples, and unwrought copper. The continuation of a 10 p.c. preference was guaranteed on dutiable timber, fresh and canned fish, asbestos, lead and zinc. Canada was granted unrestricted entry for a maximum quota of 2,500,000 cwt. per annum of bacon and hams, and for 10 years a margin of preference of 2s. ½d. per lb. on unmanufactured tobacco. Certain preferences accorded in United Kingdom Agreements with other Dominions apply automatically to Canada as an Empire country. As regards eggs, poultry, butter, cheese and other milk products, free entry is guaranteed for three years, after which the position as regards these articles is subject to review. Increased preferences to Canada in many of the non-self-governing Colonies and Protectorates were provided for on selected articles. The British reserved the right to remove duties on foreign wheat, copper, lead and zinc if at any time Empire producers were unwilling or unable to provide, at world prices, the United Kingdom requirements. In return Canada agreed to widen the margin of preference on imports from the United Kingdom on a great variety of goods as set forth in a schedule attached to the Agreement. Actual changes were made in 225 Canadian tariff items, on 223 of which the margin of the British preference was increased. The tariff was lowered on 133 items, more than half of which were placed on the free list, in the other cases the margin was increased by raising the intermediate and general tariffs. By major groups, the tariff changes mainly concerned iron and steel, drugs and chemicals, textiles, leather goods, glass, vegetable oils, as well as a wide list of miscellaneous commodities. Generally speaking manufactured goods of a class or kind not produced in Canada were made free. Additional preferences were also provided for imports into Canada of various commodities produced largely in the non-self-governing Colonies and Protectorates. Canada agreed that the tariff should be based on the principle that protective duties should not exceed such a level as would give United Kingdom producers full opportunity of reasonable competition in Canada on the basis of the relative cost of economic and efficient production with special consideration to be given to industries not fully established. Canada undertook to institute the Tariff Board, already