

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.

Trade Agreement with New Zealand.—Imports from New Zealand have been accorded British preferential rates since 1904. Furthermore, on Oct. 1, 1925, the special rates of the Trade Agreement with Australia were extended to New Zealand. Canada was granted the British preferential rates of New Zealand established in 1903. However, from Oct. 12, 1930, after due notice, Canada withdrew the Australian treaty rates as regards imports from New Zealand, and on June 2, 1931, New Zealand withdrew her British preferential rates from all but a few items of Canadian goods. After negotiations a new Trade Agreement with New Zealand was brought into force for one year by proclamation as from May 24, 1932, and, when due to expire, was extended from time to time, without change, to Nov. 24, 1935. From that date the Agreement was further extended to July 31, 1936, with amendments to the New Zealand rates of duty leviable on Canadian motor vehicles. By this Agreement Canada grants New Zealand rates lower than British preferential on various articles of outstanding interest to her, and otherwise extends to her the British preferential tariff. New Zealand restores the British preferential rates to Canada except on six items on which, however, she concedes rates lower than the general tariff. On lumber, laths, and shingles, where no preference existed previously, because the general and preferential rates were the same, New Zealand creates a differential between her British preferential and general tariffs, so as to afford Canada a tariff preference on such products. Under a general provision of the Agreement anti-dumping laws of both countries are suspended except in the case of imports injurious to domestic industry when the exporting country does not apply remedial measures after 30 day's notice. Other general provisions extend the Agreement to Western Samoa and Cook Islands.

Preferences by The United Kingdom Prior to the Imperial Conference, 1932.—The United Kingdom, between 1919 and 1931, granted preferences to Empire products within the limited scope of her tariff of that time. By 1931 there were preferences under what were known as the "McKenna duties", "key industry duties", and duties on certain luxuries as sugar, tobacco, spirits, etc. (See pp. 481-482 of the 1931 Year Book.) The scope of the preference was greatly enlarged when goods of Empire origin were exempted from duties imposed under the Abnormal Importations (Customs Duties) Act, passed Nov. 20, 1931 (to remain in effect for six months), and the Horticultural Products (Emergency Customs Duties) Act, passed Dec. 11, 1931 (to remain in effect for twelve months). The Import Duties Act, effective Mar. 1, 1932, imposed a duty of 10 p.c. *ad valorem* on a wide range of goods not otherwise subject to duty. (See p. 385 of the 1932 Year Book.) 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 33 $\frac{1}{3}$ p.c. *ad valorem*, on a wide range of merchandise, chiefly manufactured goods. Over 150 subsequent orders have been issued either increasing rates on particular commodities or exempting articles from duty.