

nation relations with Panama, was accepted by Canadian Order in Council of July 20, 1935. A Canadian Order in Council of Dec. 29, 1936, conceded the Canadian Intermediate Tariff to the Panama Canal Zone. Duties in Panama apply equally to imports from all countries.

Poland.—A Convention of Commerce between Canada and Poland, signed July 3, 1935, effective Aug. 15, 1936, exchanged most-favoured-nation treatment and, as regards scheduled goods, granted reductions from the Canadian Intermediate Tariff and from the lowest Polish tariff. The Polish Tariff comprises two columns of rates for all goods, the rates of Column I being about 25 p.c. higher than the rates of Column II. On some goods there are conventional rates resulting from trade treaties which Poland has concluded with other countries and which are lower even than the rates of Column II. The Free City of Danzig was declared party to the Convention from Jan. 1, 1937.

Portugal.—Article 21 of the Treaty of Commerce and Navigation between the United Kingdom and Portugal, signed Aug. 12, 1914, providing for exchange of most-favoured-nation treatment in tariff matters, was accepted in the Canadian Trade Agreements Act of June 11, 1928. The Portuguese Tariff has maximum and minimum scales, the treaty arrangement securing the minimum for Canada.

Roumania.—Article 36 of the Treaty of Commerce and Navigation between the United Kingdom and Roumania of Aug. 6, 1930, affording means for exchange of most-favoured-nation treatment between Canada and Roumania, was utilized in an Exchange of Notes of Sept. 30, 1930. Roumania has a Minimum Tariff on some commodities, one-third lower than her General Tariff, also, as a result of treaties, reductions from the Minimum Tariff on certain goods.

Russia.—A Canadian Order in Council of Feb. 27, 1931, prohibiting importation from the Union of Soviet Socialist Republics of coal, wood-pulp, pulpwood, lumber, asbestos, and dressed furs, was cancelled, by an Order in Council of Sept. 10, 1936, in consequence of which the Soviet Union repealed an Order of Apr. 20, 1931, which had prevented her importing organizations and trade representatives from purchasing Canadian goods or chartering Canadian vessels.

Salvador.—By Exchange of Notes of Nov. 2, 1937, Canada and El Salvador granted each other most-favoured-nation treatment in tariff matters. The Tariff of El Salvador consists of a Maximum Tariff, a Minimum Tariff (one-third the maximum) and some conventional rates lower than the minimum.

Spain.—A Treaty of Commerce and Navigation between the United Kingdom and Spain, signed Oct. 31, 1922 (revised Apr. 5, 1927), providing for exchange of most-favoured-nation treatment in tariff matters, was accepted on behalf of Canada by the Spanish Treaty Act of June 11, 1928. The Tariff of Spain consists of a First (the highest) Tariff, a Second Tariff (usually one-third of the first) and some conventional rates lower than the Second.

Sweden.—A Convention of Commerce and Navigation between the United Kingdom and Sweden (and Norway) of Mar. 18, 1826, had the effect of establishing most-favoured-nation tariff relationship between Canada and Sweden. Sweden, in commercial treaties with various countries, has granted conventional rates of duty which, however, have been incorporated into the ordinary tariff and made applicable to all countries.

Switzerland.—Under the Treaty of Friendship, Commerce and Reciprocal Establishment between the United Kingdom and Switzerland of Sept. 6, 1855,