

treatment of each other's goods, still apply to the tariff relations between Canada and Denmark. Although Denmark has a single-tariff schedule, which is applicable to all countries, provision is made for penalty duties against countries that discriminate against her.

**Dominican Republic.**—A Trade Agreement between Canada and the Dominican Republic, signed Mar. 8, 1940, and brought into force provisionally as from Mar. 15, 1940, provides for exchange of most-favoured-nation treatment in tariff matters. In addition, the Dominican Republic agreed to remove internal revenue taxes from imported Canadian dry salted hake, pollock and cusk, smoked herring, and other smoked fish. Canadian seed potatoes were made free of both customs duty and internal revenue tax. Continued entry of Canadian wheat free of internal revenue tax was also guaranteed.

**Estonia.**—Article 28 of the United Kingdom-Estonia Treaty of Commerce and Navigation of Jan. 18, 1926, providing means for a most-favoured-nation arrangement between Canada and Estonia, was accepted by the Canadian Trade Agreements Act of June 11, 1928. The duties of the Estonian Minimum Tariff are half those of the General Tariff, while on some goods conventional rates lower than the Minimum Tariff exist.

**Finland.**—Article 23 of the United Kingdom-Finland Treaty of Commerce and Navigation of Dec. 14, 1923, providing means for exchange of most-favoured-nation treatment between Canada and Finland, was accepted by the Finland Trade Agreement Act of June 12, 1925. Finland has in force some conventional rates lower than her General Tariff.

**France.**—The Franco-Canadian Trade Agreement of 1922 having lapsed on June 16, 1932, negotiations for a new Agreement ensued and were concluded by the signing of a Trade Agreement on May 12, 1933. This Agreement was brought into force as from June 10, 1933. Under its terms Canada was accorded the rates of the French Minimum Tariff and most-favoured-nation treatment on 185 items or parts of items and reductions varying from 17 p.c. to 73 p.c. of the General Tariff on 24 items or parts. The French General Tariff is, for most goods, four times the Minimum Tariff. Intermediate rates are expressed as varying percentage reductions from the General Tariff. In return Canada conceded to France a rate as low as British preferential on 7 items, reductions from the Intermediate Tariff of from 10 p.c. to 25 p.c. on 95 items, and Intermediate Tariff rates on an extensive list of items. The French colonies are included within the scope of the Agreement. The Agreement was supplemented by a Protocol of Feb. 26, 1935, and Notes exchanged Mar. 20, 1936, July 30, 1937, and Nov. 12-18, 1938, under which Canada secured the Minimum Tariff on 25 more items of the French Tariff, in return for adjustments of duty on some French products. These supplementary arrangements also made provision for quotas on many Canadian articles of which the import into France is subject to quantitative restrictions. The Canadian Intermediate Tariff was extended to France, her colonies and protectorates as from June 5, 1939.

**Germany.**—In the absence of a commercial agreement, a 'Super Tariff' (*Obertariff*) created by a German law of Jan. 18, 1932, two to four times as high as the General Tariff, on goods affected, was invoked against Canada on Apr. 1, 1932. On account of negotiations that ensued, the Super Tariff was suspended on July 1, 1932, for six months. By Exchange of Notes effective Jan. 1, 1933, an Agreement, for the duration of three months, was entered into, giving Germany the