

OFFICIAL TEXT OF RECIPROCAL CITY TREATY

DETAILS OF TREATY DISCLOSED IN FULL

(C. P. By Guardian's Special Wire)

OTTAWA, Nov. 17—Following is the official text of the Canada-United States reciprocal trade agreement signed at Washington by Premier King for Canada and Secretary of State Hull for the United States:

His Majesty the King of Great Britain, Ireland and the British Dominions beyond the seas, Emperor of India, in respect of the Dominion of Canada, and the President of the United States of America, being desirous of facilitating and extending the commercial relations existing between Canada and the United States of America by granting mutual and reciprocal concessions and advantages for the promotion of trade, have resolved to conclude a trade agreement as a step toward the lowering of the barriers impeding trade between their two countries, and for this purpose have through their respective plenipotentiaries agreed upon the following articles:

Article I

FAVORED NATION TREATMENT

Canada and the United States of America will grant each other unconditional and unrestricted most-favored-nation treatment in all matters concerning customs duties and subsidiary charges of every kind and in the method of levying duties, and, further, in all matters concerning the rules, formalities and charges imposed in connection with the clearing of goods through the customs, and with respect to all laws or regulations affecting the sale or use of imported goods within the country.

Accordingly, natural or manufactured products having their origin in either of the countries shall in no case be subject, in regard to the matters referred to above, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those which the like products having their origin in any third country are or may hereafter be subject to.

Similarly, natural or manufactured products exported from the territory of Canada or the United States of America and consigned to the territory of the other country shall in no case be subject with respect to exportation and in regard to the above-mentioned matters, to any duties, taxes or charges other or higher, or to any rules or formalities other or more burdensome, than those which the like products when consigned to the territory of any third country are or may hereafter be subject to.

COVERS ALL PREFERENCES

Any advantage, favor, privilege or immunity which has been or may hereafter be granted by Canada or the United States of America in regard to the above-mentioned matters to a natural or manufactured product originating in any third country or consigned to the territory of any third country shall be accorded immediately and without compensation to the like product originating in or consigned to the territory of the United States of America or Canada, respectively, and irrespective of the nationality of the carrier.

Article II

Neither Canada nor the United States of America shall establish any prohibition or maintain any restriction on imports from the territory of the other country which is not applied to the importation of any like article originating in any third country. Any prohibition or restriction which may be granted even temporarily by either country in favor of an article of a third country shall be applied immediately and unconditionally to the territory of the other country. These provisions equally apply to exports.

QUANTITATIVE RESTRICTIONS

In the event of quantitative restrictions being established by either Canada or the United States of America for the importation of any article it is agreed that in the allocation of the quantity of restricted goods which may be authorized for importation, the other country will be granted a share equivalent to the proportion of the trade which it enjoyed in a previous representative period prior to the establishment of such quantitative restrictions.

In all matters concerning the rules, formalities or charges imposed in connection with any form of quantitative restriction on the importation of any article, Canada and the United States of America agree to extend to each other every favor granted to a third country.

Article III

Articles the growth, produce or manufacture of the United States of America, enumerated and described in schedule I annexed to this agreement, shall, on their importation into Canada, be exempt from ordinary customs duties, in excess of those set forth in the said

schedule. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions, imposed on or in connection with importation, in excess of those imposed on the day of the signature of this agreement or required to be imposed thereafter under laws of Canada in force on the day of the signature of this agreement.

Schedule I and the notes included therein shall have full force and effect as integral parts of this agreement.

Article IV

Articles the growth, produce or manufacture of Canada, enumerated and described in schedule II annexed to this agreement, shall, on their importation into the United States of America, be exempt from ordinary customs duties in excess of those set forth and provided for in the schedule. The said articles shall also be exempt from all other duties, taxes, fees, charges, or exactions imposed on or in connection with importation, in excess of those imposed on the day of the signature of this agreement or required to be imposed thereafter under laws of the United States of America in force on the day of the signature of this agreement.

Schedule II and the notes included therein shall have full force and effect as integral parts of this agreement.

Article V

The provisions of Articles III and IV of this agreement shall not prevent the government of either country from imposing on the importation of any product a charge equivalent to the internal tax imposed on a like domestic product or on a commodity from which the imported product has been manufactured or produced in whole or in part.

Article VI

Articles the growth, produce or manufacture of Canada or the United States of America, shall, after importation into the other country, be exempt from all internal taxes, fees, charges or exactions other or higher than those payable on like articles of national origin or other foreign origin. The provisions of this agreement in regard to granting of national treatment shall not affect the laws now in force in Canada where leaf tobacco, spirits, beer, malt and malt syrup imported from abroad are subject to special taxes, nor shall they affect the applicability to goods produced or manufactured in the United States of America of special excise taxes imposed under existing provisions of the special law revenue act. In these respects, however, most-favored-nation treatment shall apply.

Article VII

No prohibitions, import or customs quotas, import licenses, or any other form of quantitative regulation which is not operated in connection with any agency of centralized control, shall be imposed by Canada on the importation or sale of any article the growth, produce or manufacture of the United States of America enumerated and described in Schedule I, nor by the United States of America on the importation or sale of any article the growth, produce or manufacture of Canada enumerated and described in Schedule II, except as specifically provided for in the said schedules.

The foregoing provision shall not apply to quantitative restrictions in whatever form imposed by either country on the importation or sale of any article the growth, produce or manufacture of the other country in conjunction with governmental measures operating to regulate or control the production, market supply, or prices of like domestic articles, or tending to increase the labor costs of production of such articles. Whenever the government of either country proposes to establish or change any restriction authorized by this paragraph, it shall give notice thereof in writing to the other government and shall afford such other government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action; and if an agreement with respect thereto is not reached within thirty days following receipt of the aforesaid notice, the government which proposes to take such action shall be free to do so at any time thereafter, and the other government shall be free within fifteen days after such action is taken to terminate this agreement in its entirety on thirty days' written notice.

Article VIII

In the event that Canada or the United States of America establishes a quantitative restriction on the importation or sale of a particular commodity or grants exclusive privileges, formally or in effect, to one or more agencies to import, produce or sell a particular commodity, the government of the country establishing or maintaining such monopoly, or granting such monopoly privileges, agrees that in respect of the foreign purchases of such monopoly or agency the commerce of the other country shall receive fair and equitable

treatment. To this end it is agreed that in making its foreign purchases of any product such monopoly or agency will be influenced solely by those considerations, such as price, quality, marketability, and terms of sale, which would ordinarily be taken into account by a private commercial enterprise interested solely in purchasing such product on the most favorable terms.

Article IX

The tariff advantages and other benefits provided for in this agreement are granted by Canada and the United States of America to each other subject to the condition that the Government of either shall, directly or indirectly, any form of control or restriction, or change, it shall administer such control so as to insure that the nationals and commerce of the other country will be granted a fair and equitable share in the allocation of exchange.

With respect to the exchange made available for commercial transactions, it is agreed that the Government of each country shall be guided in the administration of any form of control of foreign exchange by the principle that, as nearly as may be determined, the share of the total available exchange which is allotted to the other country shall not be less than the share employed in a previous representative period prior to the establishment of any exchange control, for the settlement of commercial obligations to the nationals of such other country.

The Government of each country shall give sympathetic consideration to any representations which the other Government may make in respect of the application of the provisions of this article.

Article X

In the event that a wide variation occurs in the rate of exchange between the currencies of Canada and the United States of America, the Government of either country, if it considers the variation so substantial as to prejudice the industries or commerce of the country, shall be free to propose negotiations for the modification of this agreement; and if an agreement with respect thereto is not reached within thirty days following receipt of such proposal, the Government making such proposal shall be free to terminate this agreement in its entirety on thirty days' written notice.

Article XI

In the event that the Government of either country adopts any measure which, even though it does not conflict with the terms of this agreement, is considered by the Government of the other country to have the effect of nullifying or frustrating any object of the agreement, the Government which has adopted any such measure shall consider such representations and proposals as the other Government may make with a view to effecting a mutually satisfactory adjustment of the matter.

Article XII

Nothing in this agreement shall be construed to prevent the adoption of measures prohibiting or restricting the exportation or importation of police or silver, or to prevent the adoption of such measures as either government may see fit with respect to the control of the export or sale for export of arms, ammunition, or implements of war, and, in exceptional circumstances, all other military supplies.

Subject to the requirement that there shall be no arbitrary discrimination by either country against the other country in favor of any third country where similar conditions prevail, the provisions of this agreement shall not extend to prohibitions or restrictions (1) imposed on moral or humanitarian grounds; (2) designed to protect human, animal or plant life; (3) relating to prison-made goods; (4) relating to the employment of police or revenue laws; (5) directed against misbranding, adulteration, and other fraudulent practices, such as are provided for in the pure food and drug laws of either country; and (6) directed against unfair practices in import trade.

Article XIII

Except as otherwise provided in the second paragraph of this article, the provisions of this agreement relating to the treatment to be accorded by Canada and the United States of America, respectively, to the commerce of the other country, shall not apply to the Philippine Islands, the Virgin Islands, American Samoa, the Island of Guam or to the Panama Canal Zone.

The provisions of this agreement regarding most-favored-nation

treatment shall apply to articles the growth, produce or manufacture of any territory under the sovereignty or authority of Canada or the United States of America, imported from or exported to any territory under the sovereignty or authority of the other country. It is understood, however, that the provisions of this paragraph do not apply to the Panama Canal Zone.

The advantages now accorded or which may hereafter be accorded by the United States of America, its territories and possessions and the Panama Canal zone exclusively to one another or to the Republic of Cuba shall be excepted from the operation of this agreement. The provisions of this paragraph shall continue to apply in respect of any advantages now or hereafter accorded by the United States of America, its territories, possessions or the Panama Canal Zone to the Philippines irrespective of any change in the political status of the Philippines Islands.

The advantages now accorded or which may hereafter be accorded by Canada exclusively to the territories under the sovereignty of His Majesty the King of Great Britain, Ireland and the British Dominions beyond the seas, Emperor of India, or under His Majesty's suzerainty or protection, shall be excepted from the operation of this agreement.

Article XIV

The Government of each country reserves the right to withdraw or to modify the concession granted on any article under this agreement, or to impose quantitative restrictions on any such article if, as a result of the extension of such concession to third countries, such countries obtain the major benefit of such concession and in consequence thereof an undue large increase in importations of such article takes place. Provided that before the government of either country shall avail itself of its foregoing reservation, it shall give notice in writing to the other government of its intention to do so, and shall afford such other government an opportunity within thirty days after receipt of such notice to consult with it in respect of the proposed action, and in respect of such compensatory modifications of the terms of the present agreement as may be appropriate; and if an agreement with respect thereto is not reached within 30 days following receipt of the aforesaid notice, the Government which proposes to take such action shall be free to do so at any time thereafter, and the other government shall be free within 15 days after such action is taken to terminate this agreement in its entirety on 30 days' written notice.

Article XV

The present agreement shall be ratified by His Majesty the King of Great Britain, Ireland and the British Dominions beyond the seas, Emperor of India, in respect of the Dominion of Canada, and shall be proclaimed by the President of the United States of America. The provisions of Article I and of Articles III and IV respectively, shall, subject to the reservations and exceptions elsewhere provided for in this agreement, be applied by Canada and the United States of America, on and after Jan. 1, 1935, pending ratification of the agreement in respect of Canada as provided in the first paragraph of this article.

The entire agreement shall come into force on the day of the exchange of the proclamation and ratification at Ottawa. The agreement shall remain in force until Dec. 31, 1938, subject to the provisions of Article VII, Article X and Article XIV.

Unless at least six months before Dec. 31, 1938, the government of either country shall have given to the other government notice of intention to terminate the agreement on that date, the agreement shall remain in force thereafter, subject to the provisions of Article VII, Article X and Article XIV, until six months from such time, as the government of either country shall have given notice to the other government.

Schedule I

(C. P. By Guardian's Special Wire) OTTAWA, Nov. 17—Herewith is text of schedule one, tariff concessions Canada is conferring on the United States. Tariff items are given in the following order: number of item in Canadian tariff, description of commodities covered, new rate of duty with old rate in brackets. (Ex. indicates extra clause).

- 10—Meats, prepared or preserved, other than canned.—(N. O. P.—per pound 3 cts. (5 cts.))
- Ex 47 soy beans, N. O. P. free (2 cts. lb.)
- 54a—Indian corn, not including Indian corn for purposes of distillation, when imported or taken out of warehouse by manufacturers of such or of cereal products for human consumption, for use exclusively in the manufacture of starch or such cereal products, in their own factories, under regulations prescribed by the minister—free (free).
- 55—Indian corn, N. O. P.—per bushel 20 cts. (25 cts.)
- 57—Oatmeal and rolled oats—per one hundred pounds—50 cts. (80 cts.)
- 71a—Timothy seed—per pound 1 ct. (2 cts.)
- 73—Broom corn seed, when in packages weighing more than one pound each—free—(15 p. c.)
- Ex 74—Parsley seed, non-germinating, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations, 10 p. c. (5 cts. lb.)

Ex 75—Lettuce seed, non-germinating, when in packages weighing more than one pound each, imported for use exclusively in manufacturing or blending operations—10 p. c. (10 cts. lb.)

Ex 82 (c)—Nut trees, being seedling stock for grafting, and buds and scions for grafting such trees—free—(20 p. c.)

83 (c)—Sweet potatoes in their natural state—free—(15 cts. 100 lbs.)

84—Onions in their natural state, including onions grown with tops, shallots, and onion sets—30 p. c.—(30 p. c.)

Provided that in no case shall any value for duty established under the authority of section 43 of the Customs Act exceed the invoice value of such goods under the authority of said section during the calendar years 1933 to 1935, inclusive.

Ex 85—Mushrooms, fresh—15 p. c.—(30 p. c.)

87—Vegetables, fresh, in their natural state:—

- (a) Asparagus—15 p. c.—(30 p. c.)
- (b)—Beans, green—15 p. c.—(30 p. c.)
- (c)—Brussels sprouts—15 p. c.—(30 p. c.)
- (d)—Cabbage—15 p. c.—(30 p. c.)
- (e)—Carrots—15 p. c.—(30 p. c.)
- (f)—Beets, N. O. P.—15 p. c.—(30 p. c.)
- (g)—Cauliflower—15 p. c.—(30 p. c.)

87—Vegetables, fresh, in their natural state:—

- (g)—Celery—15 p. c.—(30 p. c.)
- (h)—Cucumbers—15 p. c.—(30 p. c.)
- (i)—Lettuce—15 p. c.—(30 p. c.)
- (j)—Parsley—15 p. c.—(30 p. c.)
- (k)—Peas, green—15 p. c.—(30 p. c.)

(l)—Rhubarb—15 p. c.—(30 p. c.)

(m)—Spinach—15 p. c.—(30 p. c.)

(n)—Tomatoes—15 p. c.—(30 p. c.)

Provided that the duty under any tariff less favorable than the British preferential tariff shall at no time be less than two cents per pound, the weight of the packages to be included in the weight for duty.

(o)—Watercress and whitloof or endive—15 p. c.—(30 p. c.)

Peppers, green—15 p. c.—(30 p. c.)

Horseradish—free—(30 p. c.)

Onions—free—(30 p. c.)

Provided that in respect of the goods dutiable under tariff item 87 no value for duty shall be established under the authority of section 43 of the Customs Act except in the case of the sub-items indicated thus (2) and in no case shall any value so established exceed the invoice value by more than 80 per centum of the lowest advance imposed on like goods under the authority of said section during the calendar years 1933 to 1935, inclusive.

89—Vegetables, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:—

- (a)—Beans, baked or otherwise prepared—per pound 2 cts.—(3 cts.)
- (b)—Corn and tomatoes—per pound 2 cts.—(3 cts.)
- (c)—Peas—per pound 2 cts.—(3 cts.)

92—Fruits, fresh, in their natural state:—

- (2) (a)—Apples—15 p. c.—(20 p. c.)
- (b)—Cherries—15 p. c.—(20 p. c.)
- (c)—Cranberries—15 p. c.—(20 p. c.)

Provided that the duty under any tariff less favorable than the British preferential tariff shall at no time be less than two cents per pound, the weight of the packages to be included in the weight for duty.

(2) (d)—Peaches—15 p. c.—(20 p. c.)

93—Fruits, fresh, in their natural state:—

- (2) (e)—Pears—15 p. c.—(20 p. c.)
- (f)—Plums or prunes—15 p. c.—(20 p. c.)
- (g)—Strawberries—15 p. c.—(20 p. c.)
- (2) (h) Raspberries and loganberries—15 p. c.—(20 p. c.)
- (i)—Blackberries, edible, N. O. P.—15 p. c.—(20 p. c.)
- (j)—Quinces and nettleberries—15 p. c.—(20 p. c.)

Provided that in respect of the goods dutiable under tariff item 92, no value for duty shall be established under the authority of section 43 of the Customs Act except in the case of the sub-items indicated thus (2) and in no case shall any value so established exceed the invoice value by more than 80 per centum of the lowest advance imposed on like goods under the authority of said section during the calendar years 1933 to 1935, inclusive.

94—Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty—15 p. c.—(20 p. c.)

Provided that in no case shall any value for duty established under the authority of section 43 of the Customs Act exceed the invoice value by more than 80 per cent of the lowest advance imposed on such goods under the authority of said section during the calendar years 1933 to 1935, inclusive.

95—Melons, N. O. P.—Each 2-1/2 cts.—(3 cts.)

96—Fruits, fresh, in their natural state, N. O. P.—15 p. c.—(20 p. c.)

Ex 96—Aduccos or alligator pears.—Free—(20 p. c.)

100A—Grapefruit, N. O. P.—Per pound 1-2 ct.—(1 cent.)

Ex 101—Oranges, during the months of January, February, March and April.—Free—(35 cts. cub. ft.)

101A—Lemons.—Free—(Free).

Ex 105B—Olives, ripe, in brine, not bottled.—10 p. c.—(30 p. c.)

106—Fruits prepared, in air-tight containers, the weight of the containers to be included in the weight for duty:—

- (A)—Apricots, peaches and pears.—Per pound 4 cts.—(5 cts.)
- (B) Pineapples.—Per pound 4 cts.—(5 cts.)
- (C)—N. O. P. per pound 4 cts.—(5 cts.)

Ex 107—Nuts of all kinds, N. O. P., but not including shelled peanuts, N. O. P. per pound 1 ct.—(2 cts.)

Ex 114—Nuts, shelled, N. O. P., but not including shelled almonds, peanuts or walnuts.—Per pound 1 ct.—(2 cts.)

Ex 123—Lobsters, prepared or preserved.—Free—(30 p. c.)

Ex 123A—Shrimps in sealed containers.—27 1/2 p. c.—(40 p. c.)

124—Oysters, shelled, in bulk.—Per gallon 5 cts.—(10 cts.)

Ex 133—Lobsters, fresh.—Free—(25 p. c.)

Ex 133—Scallops, fresh but not frozen.—Free—(25 p. c.)

Ex 169—184B, 184C, and 184D—Periodical publications, unbound or paper bound, printed and issued in the United States at regular intervals, not less frequently than four times a year, and bearing dates of issue.—Free—(from free to 25 p. c.)

Provided, that nothing in this item shall affect in any way the provisions of item 1201 of schedule "C" to the customs tariff.

Ex 174—Tourist literature, printed and issued in the United States by Federal or state governments or departments thereof, Boards of Trade, Chambers of Commerce, Municipal and Automobile Associations, and similar organizations or associations.—Free—(Free).

178A—Provided that on the goods specified in item 178 and imported by mail, duties may be paid by customs revenues stamps, under regulations by the minister, at the rates specified in said item, except that on each separate package weighing not more than one ounce, the duty shall be—Each 2 cts.—(2 cts.)

181A—Pictorial post cards, greeting cards and similar article cards or folders.—32 1/2 p. c.—(35 p. c.)

184—Newspapers, unbound, N. O. P.: tailors, "milliners" and mantlers fashion plates, when imported in single copies in sheet form with periodical trade journals; magazines published in other than the English or the French language.—Free—(Free).

187—Aluminized and other papers and films chemically prepared for photographers' use, N. O. P.—25 p. c.—(30 p. c.)

195—Paper hangings or wall papers, including borders or bordering 32 1/2 p. c.—(35 p. c.)

197—Paper of all kinds, N. O. P.—15 p. c.—(20 p. c.)

197A—Super-calendared or machine finish grades of book paper, not coated, when used exclusively in the production of magazines, newspapers and periodicals, printed, published or issued regularly, under regulations prescribed by the Minister.—22 1/2 p. c.—(25 p. c.)

199—Papeteries, envelopes, and all manufacturers of paper, N. O. P.—30 p. c.—(35 p. c.)

210—Peroxide of soda, silicate of soda in solution; nitrate of soda or cubic nitre, N. O. P.; sulphide of sodium; nitrate of soda; arseniate, binarsenate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda.—15 p. c.—(20 p. c.)

213—Acetic acid, containing by weight more than 65 per cent of acetic acid per pound.—1 1/4 cts.—(New description.)

236—Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, gauze, mackintosh fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trussings and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports.—25 p. c.—(35 p. c.)

239—Lamb black, carbon black, ivory black and bone black.—Free—(Free).

256—Printing ink.—17 1/2 p. c.—(25 p. c.)

263—Compounds of tetraethyl lead, in which tetraethyl lead is the preponderant constituent by weight.—5 p. c.—(10 p. c.)

281—Fire brick containing not more than ninety per cent of silica; magnesite fire brick or chrome fire brick; other fire brick valued at not less than one hundred dollars per one thousand, rectangular shaped, the dimensions of each not to exceed one hundred and twenty-five cubic inches, for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment.—Free—(Free).

281A—Pile brick, N. O. P., of a class or kind not made in Canada, for use exclusively in the construction or repair of a furnace, kiln, or other equipment of a manufacturing establishment.—12 1/2 p. c.—(15 p. c.)

281—Building brick and paving brick.—20 p. c.—(22 1/2 p. c. and per ton 41).

305—Flagstone, sandstone and all building stone, not hammered, sawn or chiseled, and marble and granite, rough, not hammered or chiseled.—12 1/2 p. c.—(20 p. c.)

306—Marble, sawn or sand-rubbed, not polished; granite, sawn; paving blocks of stone; flagstone and building stone, other than marble or granite, sawn or not more than two sides.—20 p. c. (35 p. c.)

Ex 326A—Articles of glass, not plate or sheet, designed to be cut or mounted.—10 p. c.—(22 1/2 p. c.)

345—Zinc dust, strip and sheets; zinc plates for marine boilers; sal ammoniac skimmings and seamless drawn tubing of zinc.—Free—(Free).

350—Wire of all metals and kinds, N. O. P.—30 p. c.—(35 p. c.)

351—Wire, single or several, covered with any material, including cable so covered, N. O. P.—27 1/2 p. c.—(30 p. c.)

Ex 328—Electric-plated wire, N. O. P.—30 p. c.—(45 p. c.)

367—Watch cases, and parts thereof, finished or unfinished—35 p. c.—(45 p. c.)

388—Iron or steel angles, beams, channels, columns, girders, joists, tees, webs and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, N. O. P.; piling of iron or steel, not punched or drilled, weighing not less than 35 pounds per lineal yard, including interlocking sections, if any, used for piling, N. O. P.—per ton 83.00.—(83 ton)

394—Axles and axle bars, N. O. P., and axle blanks, and parts thereof, of iron or steel; (B) for other vehicles, N. O. P.—30 p. c.—(35 p. c.)

400—Wheels, of iron or steel, of every description, for iron or steel pipes and tubes—27 1/2 p. c.—(30 p. c.)

402A—Woven or welded wire fencing, of iron or steel, coated or not, N. O. P.; wire cloth or wire netting, of iron or steel, coated or not—30 p. c.—(35 p. c.)

407A—Chains, of iron or steel, N. O. P., and complete parts thereof.—30 p. c.—(35 p. c.)

408B—Cultivators, harrows, seed-drills, horse-rakes, horse-hoes, scufflers, manure spreaders, gas-triangles, and complete parts of all the foregoing—12 1/2 p. c.—(25 p. c.)

409C—Ploughs; farm, field, lawn or garden rollers; soil packers; complete parts of all the foregoing—12 1/2 p. c.—(25 p. c.)

409D—Mowing machines, harvesters, either self-binding or without binders, binding attachments, reapers, harvesters in combination with threshing machine separators including the motive power incorporated therein, complete parts of all the foregoing—1