

MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA
(CUSTOMS DIVISION)

OTTAWA, 17th December, 1936.

To Collectors of Customs and Excise and others concerned:

DECISIONS OF THE TARIFF BOARD ON APPEALS UNDER PROVISIONS OF PART II OF THE TARIFF BOARD ACT

AT THE SITTING ON THE 4th FEBRUARY, 1936

Appeal No. 56 (Customs File 190081).

In the matter of the appeal by Kraft-Phenix Cheese Corporation, Toronto, from a ruling of this department that a product known as "G-195" and used as a stabilizer for cocoa drinks to prevent the cocoa fibres from separating out of solution is dutiable under tariff item 141.

Ruling on the 15th June, 1936:—

Appeal Dismissed.

AT THE SITTING ON THE 18th JUNE, 1936

Appeal No. 45 (Customs File 187859).

In the matter of the appeal by Jas. W. Pyke & Co. Ltd., Montreal, from a ruling of this department that Calcium Acid Phosphate containing starch is dutiable under tariff item 711 instead of under tariff item 218.

Ruling on the 26th June, 1936:—

"Appeal Dismissed."

Appeal No. 58 (Customs File 191365).

In the matter of the appeal by Jos. Stokes Rubber Co. Limited, Welland, from a ruling of this department that the commodity commercially described as "Pyrax A" is dutiable under tariff item 711 rather than free of duty under tariff item 295.

Ruling on the 26th June, 1936:—

"Appeal Dismissed."

Appeal No. 60 (Customs File 192161).

In the matter of the appeal by the Linn Manufacturing Corporation, Morris, N.Y., from a ruling of this department, that Linn Tractors are dutiable under tariff item 438b as in effect prior to 2nd May, 1936.

Ruling on the 26th June, 1936:—

"Appeal Dismissed."

AT THE SITTING ON THE 2nd SEPTEMBER, 1936

Appeal No. 64 (Customs File 192366).

In the matter of the appeal by the North American Lubrication Co. Limited, Winnipeg, from a ruling of this department classifying rubber tires for tractors for agricultural use under tariff item 618b.

Ruling on the 2nd December, 1936:—

"Tires of rubber, designed and adapted for use on wheels of internal combustion traction engines, bona fide catalogued and sold only for such purpose, are entitled to entry under tariff item 409m."

AT THE SITTING ON THE 20th OCTOBER, 1936

Appeal No. 68 (Customs File 192580).

In the matter of the appeal by T. M. Duche & Sons, Inc., New York, N.Y., from a ruling of this department classifying certain entries of Gelatine (Nos. 31401-A and 36422-A) under tariff item 232.

Ruling on the 31st October, 1936:—

"Appeal Dismissed."

Appeal No. 67 (Customs File 192580).

In the matter of the appeal by Roden Bros. Ltd., Toronto, from a ruling of this department that silver electro-plated ware is dutiable under tariff item 362c rather than under tariff item 362.

Ruling on the 2nd December, 1936:—

"Electro-plated ware comes within the description 'other silverware' in tariff item 362 and also within the description 'electro-plated ware' in tariff item 362c. Therefore, this commodity, being enumerated in the Tariff under two names or descriptions and there being a difference of duty under the British Preferential Tariff, is, by virtue of Section 60 of the Customs Act, dutiable under the higher rate from time to time in force."

AT THE SITTING ON THE 1st DECEMBER, 1936

Appeal No. 73 (Customs File 192867).

In the matter of the appeal by Heeney Bros. Ltd., Ottawa, from a ruling of this department that a machine known as a Pea Huller is dutiable under tariff item 427a rather than under tariff item 409f or 409j.

Ruling on the 3rd December, 1936:—

"Appeal Dismissed."

Departmental Rulings

File 185011.

Until otherwise determined, citrus fruit products which may be described as juices or pulps, and which contain particles of pulp in addition to the juice, whether concentrated or not, are to be rated as *juices* so long as they will readily pour. This ruling is effective on and after 31st October, 1936.

File 192767.

Postage Stamp and Coin Catalogues published by the Scott Stamp & Coin Company, New York, N.Y., are rated under tariff item 178.

File 167702.

"Keene's Cement," per sample, is rated under tariff item 293 as "prepared wall plaster." This cancels ruling on "Keene's Cement, so-called" in Appraisers' Bulletins 360 and 374.

File 191438.

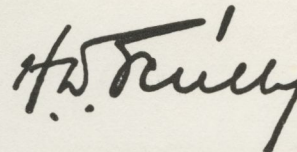
Shelf Oilcloth with one pinked or scalloped edge is rated under tariff item 573. (This ruling applies only to shelf oilcloth and is not applicable to squares of table oilcloth with the edges pinked or scalloped.)

File 192290.

Information before the department indicates that pulp and paper mill rolls are satisfactorily covered or re-covered with rubber, and that printing press rollers are satisfactorily covered or re-covered with rubber or composition, by firms located in the provinces of Ontario and Quebec.

Collectors are to govern themselves accordingly when applications are received for the exportation of such rolls under Form E. 23 and the regulation in Memorandum Series D No. 57.

This cancels the departmental ruling in Appraisers' Bulletin 3303 under file No. 126242.



Commissioner of Customs.