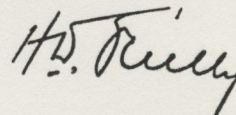


DEPARTMENT OF NATIONAL REVENUE, CANADA  
(Customs Division)

APPRAISERS' BULLETIN  
(Miscellaneous Series)

For the guidance of Customs and Excise Officers.



Commissioner of Customs.  
Ottawa, 5th March, 1937.

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File No. 189882

S O A P

Hard soap (not being whale oil soap or castile soap) when the fair market value thereof at the place of manufacture abroad is over eight (8) cents per pound wholesale, shall be rated for duty under tariff item 228 as soap, n.o.p.

This cancels ruling on hard soap in Appraisers' Bulletin No. 4343.