MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE, CANADA (CUSTOMS DIVISION)

Ottawa, 18th October, 1937.

To Collectors of Customs and Excise, and others concerned:

DEPARTMENTAL RULINGS

Cinematograph or moving picture films, positives, one and one-eighth of an inch in width and over, made or produced in any country enjoying most favoured nation treatment in tariff matters by Canada, and speaking the French, Polish or Ukrainian language, may be accorded the benefits of tariff items Ex.657a of the Canada-France Trade Agreement and the Canada-Poland Convention of Commerce, respectively.

Books and other printed matter enumerated in tariff items Ex.169 and Ex.171 of the Canada-France Trade Agreement and the Canada-Poland Convention of Commerce, which are made or produced in any country enjoying most favoured nation treatment in tariff matters by Canada, and in the French, Polish or Ukrainian language, may be accorded the benefits of the said Agreements.

Freight rates for railways, and telegraph rates, bound in book or pamphlet form, made or produced in any country enjoying most favoured nation treatment in tariff matters by Canada, and in the French language, may be accorded the benefits of tariff item Ex.170 of the Canada-France Trade Agreement.

Goods provided for in tariff items Ex.181a and Ex.182 of the Canada-France Trade Agreement, which are made or produced in any country enjoying most favoured nation treatment in tariff matters by Canada, and in the French language, may be accorded the benefits of the said Agreement.

Advertising and printed matter, on paper or cardboard, made or produced in any country enjoying most favoured nation treatment in tariff matters by Canada, and in the French language, describing and accompanying products of such country, may be accorded the benefits of tariff item Ex.178 of the Canada-France Trade Agreement.

Tourist literature, printed and issued by Federal or State Governments or departments thereof, boards of trade, chambers of commerce, municipal and automobile associations, and similar organizations or associations, in any country enjoying most favoured nation treatment in tariff matters by Canada, may be accorded the benefits of tariff item Ex.174 of the Canada-United States Trade Agreement.

Periodical publications, unbound or paper bound, printed and issued in any country enjoying most favoured nation treatment in tariff matters by Canada, at regular intervals, not less frequently than four times a year, and bearing dates of issue, may be accorded the benefits of tariff item Ex.169, 184b, 184c and 184d of the Canada-United States Trade Agreement. (Periodical publications such as those commonly known as house organs, issued by individuals, firms or companies, or their subsidiaries, for the purpose of advertising or promoting their respective businesses, are not admitted under this tariff provision).

COMMISSIONER OF CUSTOMS

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